



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Director of Financial and Business Services

Contact: Morag Johnston Ext: 74316

Item 2

23rd April 2025

BUDGET MONITORING 2024-25; PERIOD 12

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2024 to 7 February 2025.

This report was considered by the City Administration Committee on 27 March 2025.

Recommendations:

The Committee is asked to note the contents of this report.

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes ☐ No ☐

consulted: Yes ☐ No ☐

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1. Introduction

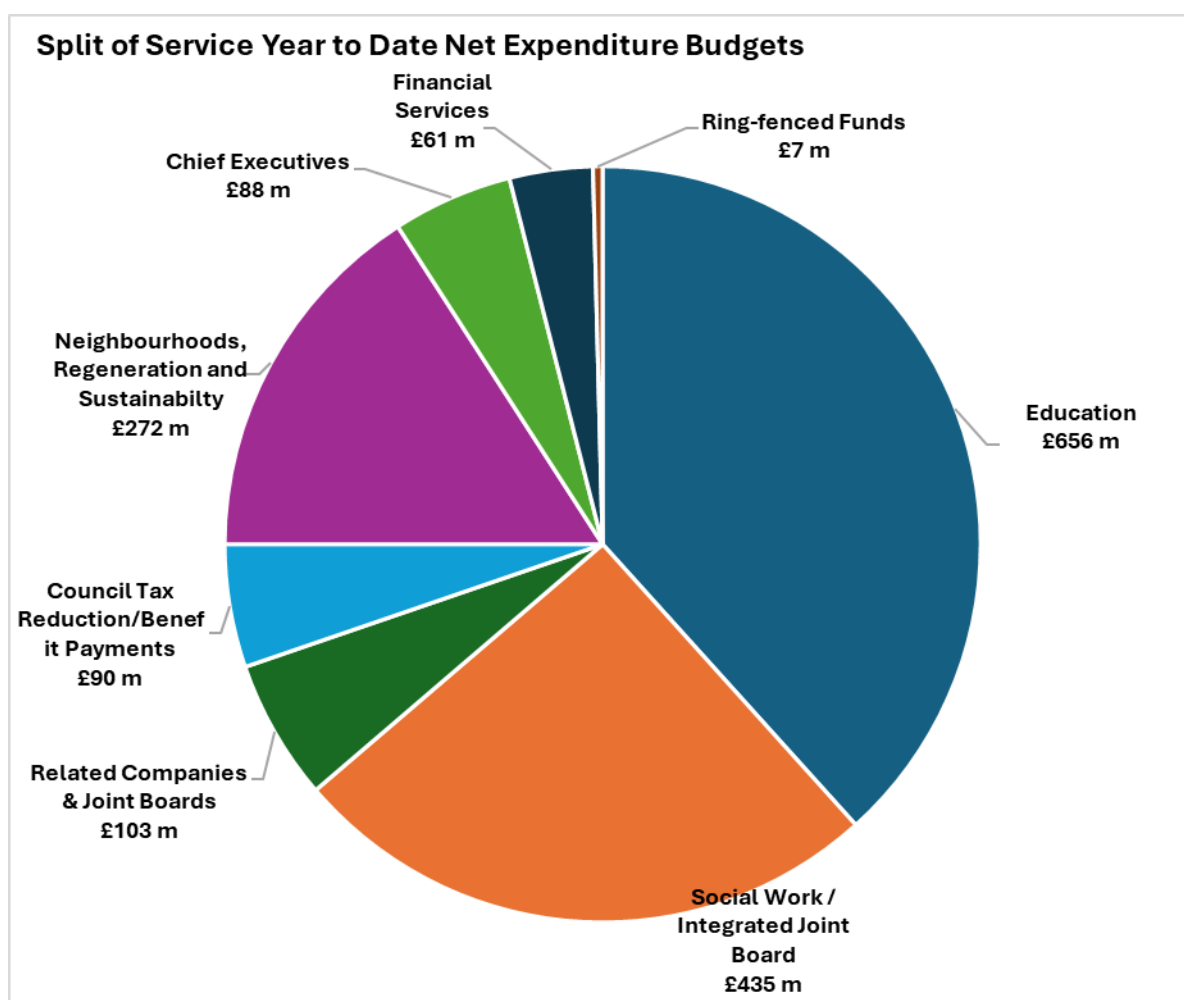
- 1.1 This report provides a summary of financial performance for the period 1 April 2024 to 7 February 2025.

2. Reporting Format

- 2.1 This report provides a summary of the Council's financial position.

3. Approved Budget

- 3.1 The 2024-25 budget was approved by Council on 15 February 2024 and the detailed service estimates were subsequently approved by the City Administration Committee on 9 May 2024.
- 3.2 These budgets are shown as "Original Annual Budget", in the attached monitoring statements. In order to monitor financial performance accurately, budgets will be updated each period to reflect new monies, operational changes and any additional approvals.



- 3.3 The key changes to the original budget made up to period 12 are outlined in section 4, below.

4. Revenue Budget

- 4.1 During periods 11 to 12 there has been a net budget increase of £1.0m resulting in a cumulative budget increase of £77.4m to date. Service specific budget changes are summarised in the paragraph below.
- 4.2 The significant budget changes during periods 11 to 12 are as follows:
 - 4.2.1 Expenditure budgets within Education services have increased by a total of £0.9m to reflect previously approved general carry forwards.
- 4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Finance's delegated powers and budget realignments between and within various service departments to reflect the transfer of responsibilities and service reconfigurations.

5. Summary Position

Revenues

5.1 Council Tax

- 5.1.1 A probable outturn exercise has now been completed and is projecting that the actual income expected to be collected from council tax is £350.0 million. This is £4.2m more than budget.
- 5.1.2 The council tax collected to 31 January 2025 amounts to £261.4m. This represents 89.32% of the figure to be collected and is 0.16% behind last year's equivalent collection figure. The collection target for 2024/25 is 94%.

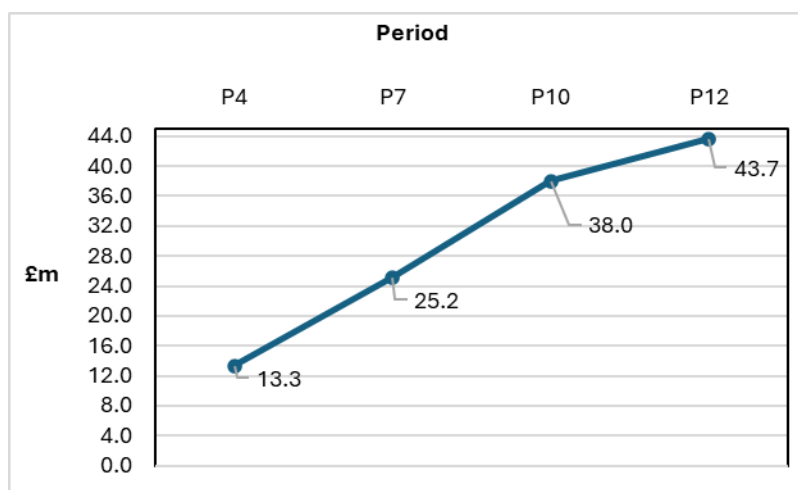
5.2 Non Domestic Rates

- 5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue grant to ensure no overall change in the total revenue support provided by the Scottish Government.
- 5.2.2 The Non Domestic Rates collected to 31 January 2025 amounts to £370.1m. This represents 85.32% of the figure to be collected and is 1.43% ahead of last year's equivalent collection figure. The collection target for 2024/25 is 91%.

6. General Fund

- 6.1 Net expenditure is running at 103.4% of profile, representing an overspend of £43.7m. This reflects overspends within Neighbourhoods, Regeneration and Sustainability, Education Services and Related Companies partly offset by an underspend in Financial Services.

6.2 Net Expenditure Position – budget variance:



7. Services

7.1 Neighbourhoods, Regeneration and Sustainability £27.7m

7.1.1 This reflects an overspend of £15.0m in Property Asset Management due to utility supply price increases, increased rent, rates and repairs across the entire GCC property estate.

7.1.2 There are also overspends in Refuse Collection and Disposal due to agency, overtime, transport costs, higher costs relating to waste disposal contractor payments and a shortfall in income, and in Roads Operations mainly due to an increase in streetlighting costs, increased transport and traffic management contractor costs and a shortfall in income. These pressures are offset by underspends due to staff vacancies where some recruitment is underway and from lower vehicle leasing costs.

7.2 Education Services £14.0m

7.2.1 This reflects overspends in staffing associated with ongoing pressures from pupil roll increases and from additional staffing required to meet the increasing complexity of pupil needs in the ASL sector. There are further overspends in pupil transport due to cost increases within the transport sector. Income is under-recovered in Secondary schools in relation to school letting and school meal income and in ASL due to a reduction in the number of placements being recharged due to leavers. These pressures are offset by a non-recurring underspend in Early Years employee costs.

7.3 Financial Services -£2.4m

7.3.1 This reflects an underspend in the value of Non-Domestic Rates Empty Property Relief awarded and an underspend in employee costs in CBS. This is off-set by an overspend in Catering and Facilities Management due to an under recovery of income within Encore venues and overspends within employee costs and continued pressure within food provision costs. Benefits are overspent due to the anticipated under recovery of income relating to

Housing Benefits, partly offset by the anticipated underspend against Council Tax Reduction.

7.4 Related Companies £4.4m

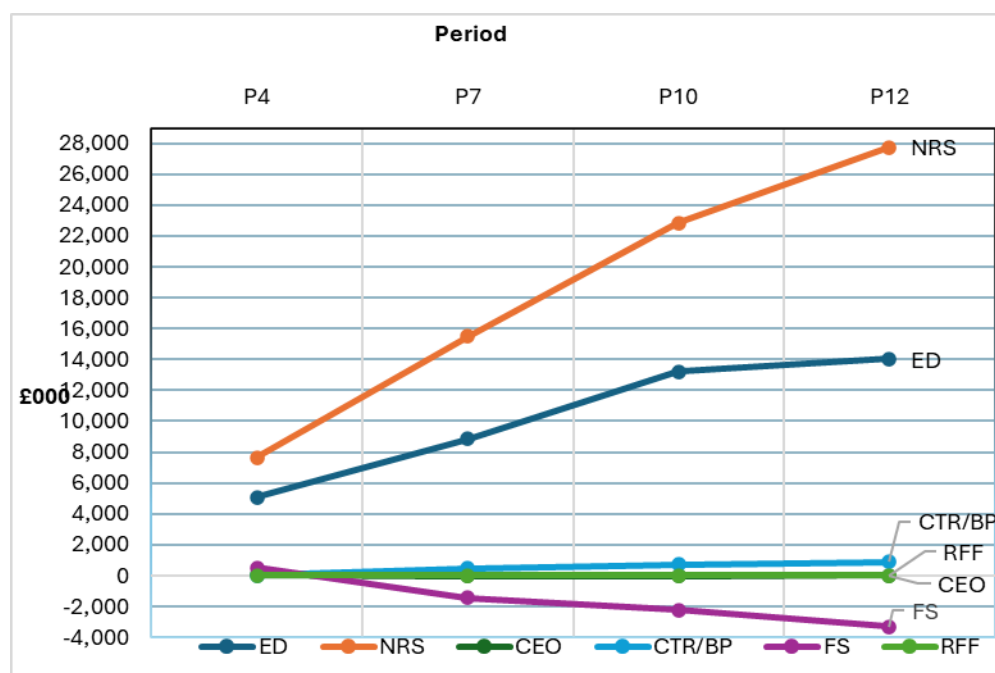
- 7.4.1 This reflects an identified deficit within Glasgow Life (£3.9m) and the RSBI deficit within City Building Joint Venture (£0.5m).

8. Social Work Services

- 8.1 The Glasgow City Integration Joint board (IJB) is now responsible for the planning and commissioning of health and social care services within the city.
- 8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.
- 8.3 At period 12 Social Work Services is showing an overspend of £10.1m. This overspend reflects overspends within Adult Services and Children and Families offset by underspends within Older People/Physical Disabilities, Criminal Justice and Resources.

9. Service Variance Comparison

- 9.1 Service financial performance across the year to date is illustrated below:



10. Forecast

- 10.1 As previously reported, the probable outturn is forecasting a £11.7m draw from the Budget Support Fund as detailed in appendix 1.
- 10.2 The position will continue to be reviewed throughout the remainder of the year and any significant variances reported through the normal monitoring process.
- 10.3 Social Work Services have updated the projection of the net costs of Home Office decisions which are now projected to be £14.9m for 2024-25. However, activity remains volatile which is making predictions hard to do with any degree of accuracy. The impact of this pressure when known is anticipated to be met by a draw from the budget support fund.

11. Recommendations

- 11.1 The Committee is asked to note the contents of this report.

LIST of Attachments:

- Key Figures
- Council Tax Income
- Non Domestic Rates Income
- General Fund Summary
- Social Work Services Summary
- Detailed Service Reports

APPENDIX 1

GLASGOW CITY COUNCIL BUDGET MONITORING

KEY FIGURES

PERIOD 12 - 1 April 2024 to 7 February 2025

Measure	Status (Under or Over Budget Profile)	Period 12	Probable
Council Tax Income	Ahead		+£4.2m
Council Tax Collection Rate	Behind	-0.16%	
Non Domestic Rates Collection Rate	Ahead	+1.43%	
General Fund Net Expenditure	Over	+£39.3m	+£48.3m
<u>Service Departments:</u>			
Chief Executive's Office	On budget		
Education Services	Over	+£14.0m	+£17.9m
Financial Services	Under	-£3.3m	-£2.9m
Financial Services – Benefit Payments	Over	+£0.9m	+£1.0m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£27.7m	+£32.3m
		+£39.3m	+£48.3m
Pay award impact			+£3.1m
Glasgow Guarantee release			-£3.4m
Additional General Revenue Grant			-£7.5m
Financing Costs			-£11.2m
Related Companies		+£4.4m	+£5.1m
Reduction in Contribution to Budget Support Fund			-£30.2m
Probable Outturn			Nil
Social Work Services	Over	+£10.1m	+£0.8m
<u>General Fund Balances</u>			
2024-25 Budget Contribution to Budget Support Fund			+£18.5m
Reduction in Contribution			-£30.2m
Revised 2024-25 Contribution from Budget Support Fund			-£11.7m

Glasgow City Council

Budget Monitoring 2024/25

Revenues - Income Monitoring and Cash Collection

Period to 31st January 2025

Council Tax

Income Monitoring	Estimate 2024/25 £000	Forecast Outturn 2024/25 £000	Variance £000
	345,879	350,049	4,170

Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	40,497	40,497	13.89	13.41	0.48
May	27,201	67,698	23.05	23.02	0.03
June	24,102	91,800	31.01	31.35	-0.34
July	25,763	117,563	39.65	39.89	-0.24
August	25,039	142,602	48.25	48.67	-0.42
September	25,325	167,927	56.88	57.15	-0.27
October	25,433	193,360	65.62	65.74	-0.12
November	26,865	220,225	74.99	74.65	0.34
December	23,766	243,991	83.19	82.87	0.32
January	17,409	261,400	89.32	89.48	-0.16
February			0.00	92.15	
March			0.00	93.79	

**Total Cash to be Collected
(i.e. net of Council Tax Reduction etc)** **292,641**

Target collection in year (94%) **275,083**

Glasgow City Council

Budget Monitoring 2024/25

Revenues - Cash Collection

Period to 31st January 2025

Non Domestic Rates

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	26,633	26,633	5.90	2.41	3.49
May	32,891	59,524	13.25	11.59	1.66
June	60,941	120,465	26.93	26.28	0.65
July	32,648	153,113	34.29	33.22	1.07
August	31,376	184,489	41.69	40.63	1.06
September	28,268	212,757	47.97	47.08	0.89
October	61,463	274,220	61.90	61.29	0.61
November	34,641	308,861	70.78	69.63	1.15
December	38,201	347,062	79.74	77.13	2.61
January	23,056	370,118	85.32	83.89	1.43
February			0.00	90.03	
March			0.00	91.54	
Total Cash to be Collected		433,813			
Target collection in year (91%)		394,770			

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET : MONITORING REPORT
GENERAL FUND SERVICE SUMMARY

PERIOD 12: 1 APRIL 2024 TO 7 FEBRUARY 2025

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure	
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000	£000	
106,417	16,908	123,325	Chief Executive's Office	116,850	116,920	28,884	28,975	87,966	87,945	21	OVER
747,988	31,137	779,125	Education Services	694,057	680,842	23,997	24,810	670,060	656,032	14,028	OVER
49,668	3,681	53,349	Financial Services	107,372	111,947	49,199	50,456	58,173	61,491	-3,318	
92,064	-335	91,729	Financial Services - Council Tax Reduction Scheme/Benefit Payments	289,488	289,918	198,856	200,185	90,632	89,733	899	OVER
7,368	3,501	10,869	Financial Services - Ring-fenced Funds	7,138	7,138	0	0	7,138	7,138	0	
195,365	10,185	205,550	Neighbourhoods, Regeneration and Sustainability	470,342	444,585	170,518	172,493	299,824	272,092	27,732	OVER
106,102	5,390	111,492	Related Companies and Joint Boards	106,928	102,558	25	25	106,903	102,533	4,370	OVER
-40,291	0	-40,291	Specific Grant	0	0	424	424	-424	-424	0	
1,264,681	70,467	1,335,148	TOTAL	1,792,175	1,753,908	471,903	477,368	1,320,272	1,276,540	43,732	OVER

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	7	10	12
Percentage	103.1%	103.3%	103.6%	103.4%

CITY OF GLASGOW COUNCIL
2024/25 REVENUE BUDGET : MONITORING REPORT
SOCIAL WORK SERVICES SUMMARY

PERIOD 12: 1 APRIL 2024 TO 7 FEBRUARY 2025

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000		
563,163	6,950	570,113	Social Work Services	742,366	710,523	285,314	263,615	457,052	446,908	10,144	OVER
-15,482	0	-15,482	Specific Grant	0	0	11,611	11,611	-11,611	-11,611	0	
0	0	0	Transfer from IJB reserves	0	0	10,144	0	-10,144	0	-10,144	
547,681	6,950	554,631	TOTAL	742,366	710,523	307,069	275,226	435,297	435,297	0	

Net Expenditure : Rate of Spend as Percentage of Budget to Date

	4	7	10	12
Percentage	100.0%	100.0%	100.0%	100.0%

DETAILED SERVICE STATEMENTS



Glasgow City Council

Education Services

Joint Report by the Director of Financial and Business Services and the Executive Director of Education Services.

Contact: Lorna Goldie – ext. 74224

Revenue Budget Monitoring: Period 12 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2024 to 7 February 2025.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

2.1 During periods 11 to 12 the net expenditure budget had increased by £0.926m.

2.2 The significant changes for periods 10 to 11 are as follows:

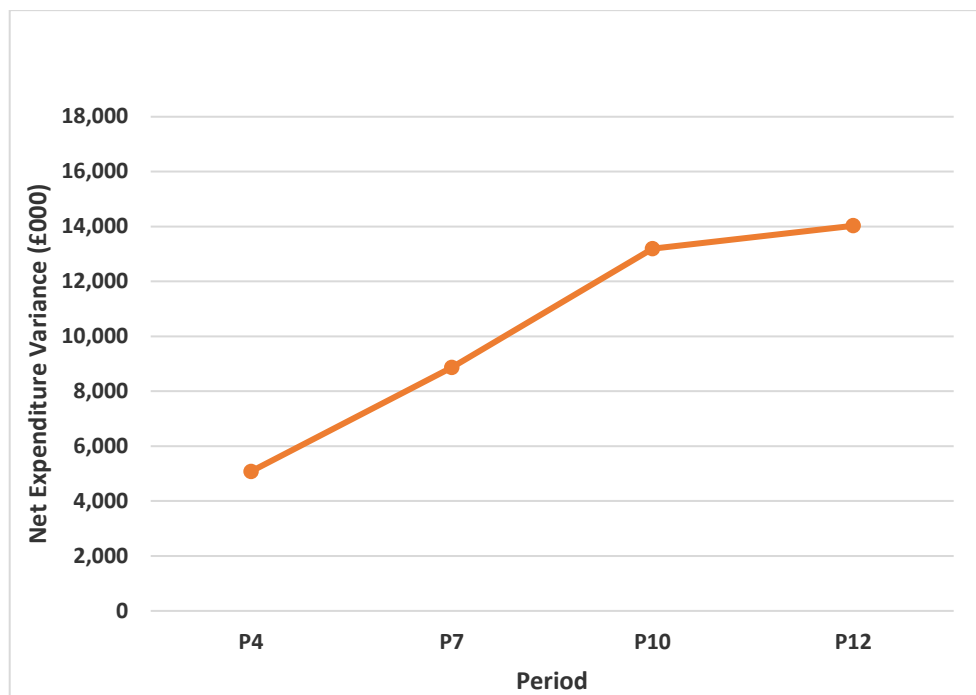
2.2.1 Expenditure budgets have increase by £0.886m in respect of Grant Carry Forwards from 2023/24.

2.2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

3.1 Gross expenditure is £13,215,000 higher than budget and gross income is £813,000 less than budget. This results in net expenditure being £14,028,000 over budget at period 12.

3.2 Variance Comparison



- 3.3 The 2024-25 budget includes approved savings of £8.305m. The new year savings were implemented from August. For the Teachers Saving of £6.741m, significant work has been undertaken to achieve this and this is being monitored closely. The saving in relation to MCR has now been part covered by the budget support fund. At this stage of the year, it is anticipated that actual savings will amount to £8.305m (including £1.195m of technical adjustments), representing 100% of the target.

4. **Reasons for Variances**

- 4.1 Within Education Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Support Services	-462	↓
Early Years Service	-7,822	↓
Primary Schools	2,242	↓
Secondary Schools	7,945	↑
Additional Support for Learning	11,826	↑
Other Education Mainheads	299	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below.

4.2 Support Services

The net underspend of £462,000 is mainly within Employee Costs.

4.3 Early Years

The net underspend of £7,822,000 at period 12 is made up primarily of underspends in Employee costs of £6,493,000; and an over-recovery of Income of £366,000. The sustainable rate increase for funded partner nurseries was agreed and has been backdated to the 1st of April 2024 at a rate of 7.6%, which was agreed as a National uplift by the Scottish Government. The programme for employing graduates into nursery employment is underspent by £955,000. Income is over-recovered due to a higher than expected number of paying children attending local authority nurseries.

4.4 Primary

The net overspend of £2,242,000 arises mainly from a pressure in Employee Costs of £1,931,000 due to school staffing entitlements aligned to pupil roll numbers and need. Whilst pupil numbers decreased by 158 pupils in the 2024 census, the need for support for learning assistants, particularly where there is a requirement for concentrated support, contributes to the overspend. There is no longer any external grant funding associated with Ukrainian pupils.

Transport is overspent by £431,000 with a large proportion of SPT contracts having increased significantly in price in recent years. There are small underspends in taxis and NRS recharges for buses. Gaelic Medium Education receives funding through the Specific Grant for Transport of £282,000, whilst the cost of SPT buses alone in relation to this is projected at £1,032,000. Inflationary increases for 2024/25 have also now been applied to the contract.

At this stage of the year there is an over-recovery in income of £227,000 at Period 12, mainly due to the level of school meal income.

4.5 Secondary

At period 12 there is a net overspend of £7,945,000 arising mainly from an overspend in Employee Costs £5,657,000 due to school staffing entitlements aligned to pupil roll increases. The census roll for the 2024/25 academic year took place on the 11th September and shows an increase of 402 pupils compared to the previous year, which had already increased by 738 compared to 2022/23. Increasing rolls require more teachers and support staff in schools whilst also adding to the cost of the management structure in schools.

There is also an overspend on transport as a result of inflationary pressures on home to school provision, particularly with regard to increases in SPT costs (£868,000).

In supplies, there is an inherent pressure due to a combination of commitments above budget in relation to SEEMIS subscriptions and budgets which are roll related, with the position being £494,000 overspent at Period 12.

There is a significant under-recovery of income at Period 12 in relation to lower than budgeted School Meal Income (£809,000) due to low uptake and School Letting (£123,000).

4.6 Additional Support for Learning (ASL)

The net overspend of £11,826,000, at period 12, results primarily from overspends in employee costs (£8,311,000) and transport (£2,844,000). In staffing across the sector, there is a pressure due to the need for enhanced staffing ratios to support an increasing number of children and young people with a diverse range and complexity of additional support needs. There has also been an increase in the number of exceptional enrolments. The overspend in staffing is reflected between teachers (£5,466,000) and support staff (£2,724,000).

Regarding transport, this is principally in pupil transport costs and can be attributed to the impact of inflation on driver and fuel costs. There is a high demand for taxi provision, and an overspend of £1,981,000 at Period 12. There is also an overspend (£531,000) in relation to the driver and vehicles charges from NRS.

Working groups have taken place in relation to finding a more economic approach to ASL Transport, which also supports preparing pupils for learning independent travel skills, and this has had an impact recently in both bus and taxi usage in ASL. These successes are in part offset by the unbudgeted inflation in costs.

In terms of income from other local authorities, there is an under-recovery at this stage of the year (£386,000) with 10 pupils less being charged out after being noted as leavers in June 2024 that have not currently been replaced with new placements.

4.7 Other Education Mainheads

The net overspend of £299,000 at Period 12 arises mainly from overspends in employee cost budgets linked to historic cost pressures (£310,000). There are also overspends in supplies and services (£245,000) relating to an increase in demand for Occupational Health and also inflationary increases

in relation to licenses for copyright and music. There are also under-recoveries in income at Blairvadach (£163,000).

5. Action

The Executive Director of Education Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report. This includes:

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement and taking appropriate action if not.
- Review of all posts through Education Workforce planning board with only business critical posts being considered for approval.
- A series of webinars for absence management were delivered to senior managers to ensure that policies are being adhered to robustly across the Service.
- Work closely with Catering and FM to develop initiatives to encourage take up and reduce waste in school meals.
- Ensuring all savings initiatives and opportunities are maximised.
- Identifying opportunities for efficiencies through procurement.
- Spending restricted to business critical only.

6. Forecast

The probable outturn for 2024-25 has been completed. Education is reporting an overspend on the Net Expenditure budget of £17.949m, with considerable cost pressures against employee costs and transport in addition to significant under-recoveries of income.

The senior management team continues to address the financial pressures through a series of management actions to mitigate the overspend, including by maximising the achievement of savings through the utilisation of internal redeployment. There are significant external pressures which continue to impact on the financial position including the above inflationary increases on transport provision; increases in roll projections.

The financial pressures continue to be reviewed through a series of management actions to mitigate the overspend, including pulling back on all non essential spend and robust vacancy management.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 12 - 1 APRIL 2024 TO 7 FEBRUARY 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,373	134	5,507	Support Services	4,452	4,914	-462	-9	UNDER
137,573	5,593	143,166	Early Years Service	112,684	120,139	-7,455	-6	UNDER
262,892	25,088	287,980	Primary Schools	239,600	237,131	2,469	1	OVER
255,733	16,203	271,936	Secondary Schools	244,567	237,545	7,022	3	OVER
78,580	5,488	84,068	Additional Support for Learning	81,975	70,473	11,502	16	OVER
6,576	199	6,775	Schools - Other	6,549	5,867	682	12	OVER
3,197	0	3,197	Education Maintenance Allowance / Bursaries	1,669	1,669	0	0	
123	0	123	Gateway	123	123	0	0	
579	360	939	Education Improvement Services	431	506	-75	-15	UNDER
7,950	-4,563	3,387	Education - Miscellaneous	283	784	-501	-64	UNDER
1,606	1,193	2,799	Vocational Training	1,724	1,691	33	2	OVER
760,182	49,695	809,877	TOTAL GROSS EXPENDITURE	694,057	680,842	13,215	2	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	20	20	Support Services	12	12	0	0	
648	4,944	5,592	Early Years Service	5,931	5,564	367	7	OVER
2,322	7,366	9,688	Primary Schools	7,735	7,508	227	3	OVER
3,215	2,867	6,082	Secondary Schools	3,968	4,891	-923	-19	UNDER
2,047	1,029	3,076	Additional Support for Learning	2,302	2,626	-324	-12	UNDER
894	7	901	Schools - Other	609	773	-164	0	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	1,490	1,490	0	0	
0	0	0	Gateway	0	0	0	0	
68	21	89	Education Improvement Services	94	90	4	4	OVER
0	755	755	Education - Miscellaneous	1,038	1,038	0	0	
0	1,549	1,549	Vocational Training	818	818	0	0	
12,194	18,558	30,752	TOTAL DEPARTMENTAL INCOME	23,997	24,810	-813	-3	UNDER
747,988	31,137	779,125	DIRECT NET EXPENDITURE	670,060	656,032	14,028	2	OVER
40,291	0	40,291	Specific Government Grant	424	424	0	0	
707,697	31,137	738,834	ADJUSTED SERVICE NET EXPENDITURE	669,636	655,608	14,028	2	OVER



Glasgow City Council

Glasgow City Health and Social Care Partnership

**Joint Report by the Director of Financial and Business Services and
the Chief Officer, Glasgow Health and Social Care Partnership**

Contact: Margaret Hogg - ext 78258

<p>Budget Monitoring: 2024/25 Period 12 – Social Work Services</p>

1. Introduction

- 1.1 This monitoring statement provides a summary of the financial performance of **Social Work Services** for the period 1 April 2024 to 7th February 2025. The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies. The attached monitoring statements compare actual financial performance to date with the budgeted position.
- 1.2 The Glasgow City Integration Joint Board (IJB) is now responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The IJB hold their own reserves which can be used to mitigate any ongoing or future budget pressures.

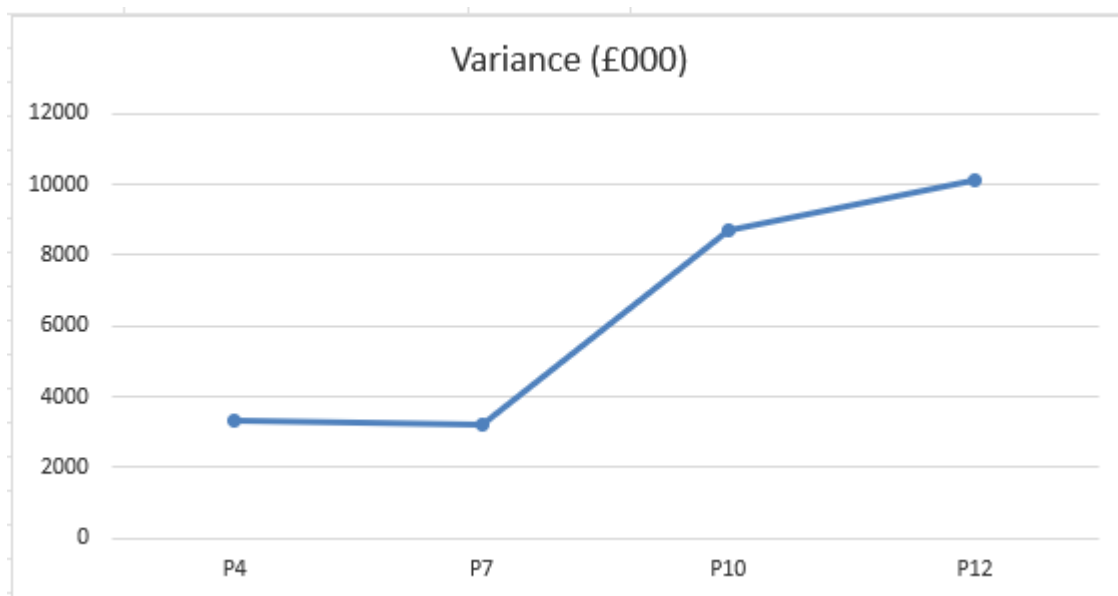
2. Budget Changes

- 2.1 During periods 11 to 12 there were no changes to net expenditure budget.
- 2.2 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £31,843,000 (4.48%) higher than budget and income is £21,699,000 (8.23%) more than budget, giving net expenditure of £10,144,000 (2.27%) more than budget.

3.2 Variance Comparison



- 3.3** The 24/25 budget includes a savings target of £15.284m. Currently we are projecting to achieve 84% of this target in this financial year. We also have unachieved savings of £0.619m carried forward from previous years which we are currently forecasting achieving £0.619m by March 2025.

4. Reasons for Budget Variances

- 4.1** Within Social Work Services, the net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Adults	12,896	↑
Older People/Physical Disability	-2,590	↓
Children and Families	559	↓
Criminal Justice	-300	↑
Resources	-421	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position

4.2 Adult Services

There is a net overspend of £12,896,000

This is mainly attributable to an overspend of £10,726,000 net within Homelessness which relates solely to pressures arising from the impact of Home Office accelerated decision making.

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The variances noted below relate to the remaining care groups in Adult Services excluding homelessness. Third party is overspent by £2,404,000. This is mainly within Learning Disability (£1,666,000) and Mental Health (£448,000) due to demand for care packages being greater than budget availability and is partly offset by underspends in residential/non-residential.

Employee costs are overspent by £756,000. Public Protection is overspent by £1,427,000, mainly as a result of unachieved savings within Connect Services. This is partly offset by underspends in Addiction Services, Learning Disability and Management and Support due to vacancies.

Transfer payments is overspent by £377,000. This is mostly within Connect Services due to direct assistance and is demand led.

Supplies and Services is overspent by £256,000. This is within Mental Health and Learning Disability and relates to expenditure on legal costs and environmental house cleans.

The income over-recovery of £1,640,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net underspend of £2,590,000

Employee costs are underspent by £821,000. Main underspends are in Care Services and across the localities as a result of vacancies, and a reduction in the use of agency and overtime.

There is an overspend of £380,000 in Transport. Repair costs and vehicle hires costs are currently overspent, repair costs are starting to reduce with the roll out of the new fleet and the removal of older vehicles.

There is an underspend of £914,000 across Purchased Services, this includes underspends in direct payments. This is reflective of current demand for services which continue to be closely monitored and difficulties in finding external provision of low-level support to Carers.

There is an overspend of £327,000 in Supplies and Services mainly due to domestic supplies and catering equipment in Residential and in alarms in respect of equipment purchase.

Income is over recovered by £1,533,000 mainly within direct payment recoveries.

4.4 Children and Families

There is a net overspend of £559,000

Transfer Payments is overspent by £1,568,000. There is an overspend in Direct Assistance of £1,699,000 which reflects the level of demand and support required in these areas including supporting families with no recourse to public funds. This is offset by an underspend of £130,000 on Direct Payments.

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Third Party Payments are overspent by £844,000. There is an overspend on Residential Schools of £1,139,000. Personalisation is overspent by £525,000. Offsetting this are underspends of £385,000 for Kinship and £214,000 for Family Support and £152,000 for Shared Care and Short Breaks. These variances reflect the current placement numbers in services.

There is an underspend in Employee Costs of £1,149,000. This reflects the current number of vacancies across the service, partially offset by the overtime requirement for absence cover in the Children's Houses. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

There is an over-recovery in Income of £695,000 which mainly relates to UASC (Unaccompanied Asylum-Seeking Children) income from the Home Office and the recovery of Direct Payment surpluses.

4.5 Resources

There is a net underspend of £421,000

Employee Costs are underspent by £1,146,000 mainly due to vacancies. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

Transport costs are overspent by £296,000 mainly due to the costs of utilising taxis and increased vehicle hire charges for vehicles used by TASS (Technical and Support Services).

Supplies and Services costs are overspent by £292,000. Within Technical Care Services, Ceiling Track Hoists are overspent by £76,000, EquipU by £618,000 and Stairlifts are underspent by £570,000, a net overspend of £111,000. This is based on activity levels and is partially offset by an under-recovery in income. There is an overspend of £181,000 which is mainly attributable to spend on CGI consumables.

Income is under-recovered by £177,000. Within Technical Care Services there is an under-recovery of £82,000 which reflects current activity across EquipU, Stairlifts, Ceiling Track Hoists and Linguistics. An under recovery of £94,000 in resources relates in the main to under recovery of grant funding.

4.6 Criminal Justice

There is a net underspend of £300,000

There is an underspend within the non-Section 27 grant funded element of the service due to turnover in employee costs and reduced spend on purchase of services.

5 Action

A full outturn exercise has been completed which forecasts an overspend of £17.5m for the IJB for 2024-25, of which £0.779m relates to Council services. This excludes the costs

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of accelerated Home Office decisions. A recovery plan totalling £17.5m has been developed and was approved by the IJB on 25th September and 25th November.

A review of outturns has taken place, and this report can confirm that based on progress of the recovery plan and updates on current pressures, the IJB is currently forecasting to deliver full recovery. The Chief Officer, along with the Health and Social Care Partnership Senior Management Team continues to manage and review the budget across all areas of the Partnership to ensure spend is bought back in line with budgets.

The costs of Home Office decisions are projected to be £26.5m for 2024-25. Activity remains volatile which is making predictions hard to do with any degree of accuracy. The IJB has reserves of £11.6m which can be used to offset this, representing a net pressure for the Council to fund of £14.9m. This outturn assumes that this will be funded in full by the Council. This will be kept under continual review with updated provided to the Executive Director of Finance for the Council to inform funding requirements.

6 Conclusion

Social Work Services is reporting a net overspend of £10,144,000 (2.27%) more than budget for the period 1st April 2024 to 7th February 2025.

The position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

The overall position will continue to be kept under review and any significant changes reported as we move closer to the year end.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT
SERVICE SUMMARY

SOCIAL WORK SERVICES
PERIOD 12 - 1 APRIL 2024 TO 7 FEBRUARY 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
242,739	65,295	308,034	Adults	284,785	252,343	32,442	12.86	OVER
305,414	2,696	308,110	Older People/Physical Disability	250,540	251,597	-1,057	-0.42	UNDER
140,576	2,251	142,827	Children and Families	123,226	121,870	1,356	1.11	OVER
19,826	3,531	23,357	Criminal Justice	17,475	17,775	-300	-1.69	UNDER
98,468	-12,766	85,702	Resources	66,340	66,938	-598	-0.89	UNDER
807,023	61,007	868,030	TOTAL EXPENDITURE	742,366	710,523	31,843	4.48	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
40,934	31,803	72,737	Adults	86,384	66,838	19,546	29.24	OVER
10,903	633	11,536	Older People/Physical Disability	11,448	9,915	1,533	15.46	OVER
5,917	3,432	9,349	Children and Families	8,353	7,556	797	10.55	OVER
5,137	3,627	8,764	Criminal Justice	5,536	5,536	0	0.00	
180,969	14,562	195,531	Resources	173,593	173,770	-177	-0.10	UNDER
243,860	54,057	297,917	TOTAL INCOME	285,314	263,615	21,699	8.23	OVER
563,163	6,950	570,113	NET EXPENDITURE	457,052	446,908	10,144	2.27	OVER
15,482	0	15,482	Specific Grant	11,611	11,611	0		
547,681	6,950	554,631	REVISED NET EXPENDITURE	445,441	435,297	10,144	2.33	OVER
0	0	0	Transfer from IJB Reserves	-10,144		-10,144		
547,681	6,950	554,631	FINAL NET EXPENDITURE	435,297	435,297	0		



Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

**Joint Report by the Director of Financial and Business Services
and the Executive Director of NRS**

Contact: Alison Duffy – 07554 950796

<p>Budget Monitoring: Period 12 – Neighbourhoods, Regeneration and Sustainability</p>
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1. Introduction

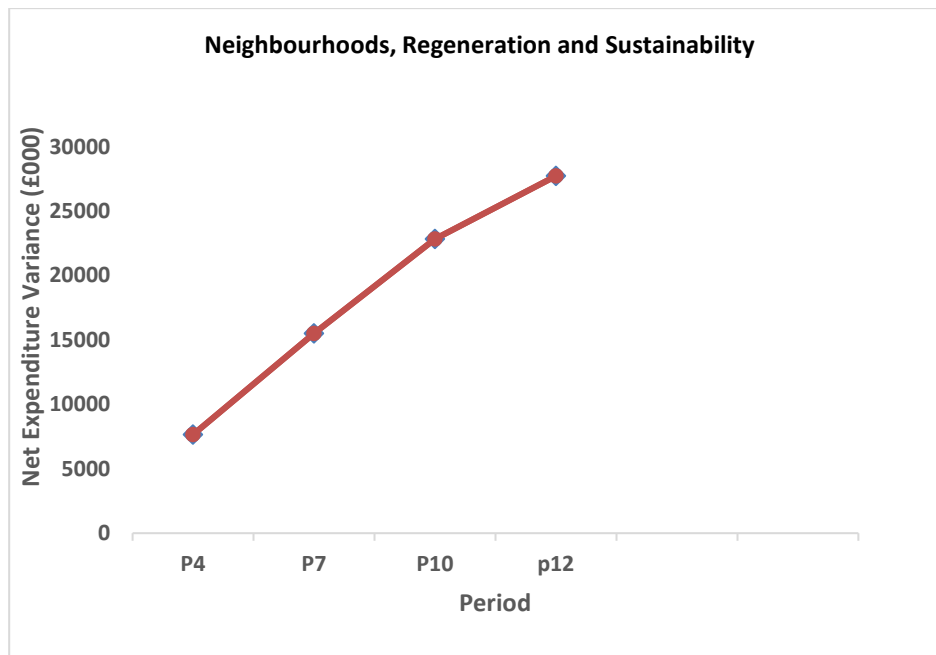
- 1.1 This monitoring statement provides a summary of the revenue financial performance of **Neighbourhoods, Regeneration and Sustainability** for the period 1 April 2024 to 7 February 2025.
- 1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.
- 1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

- 2.1 The gross expenditure budget has increased during periods 11 to 12 by £0.079m. and the gross income budget has decreased by £0.182m. The net expenditure budget has therefore increased by £0.261m. The cumulative net expenditure budget is £205.550m at period 12.
- 2.2.1 There have been a number of budget amendments during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £25.757m more than budget and gross income is £1.975m less than budget. This results in net expenditure being £27.732m more than budget at period 12. This overspend is 10% of the overall phased budget.
- 3.2 Variance Comparison



- 3.3 The 2024-25 budget includes approved savings of £5.754m. At this stage of the year it is anticipated actual savings will amount to £4.838m representing 84% of the target. This is reflected in the overall financial position reported in this monitoring statement. There are also recently implemented savings where the financial impact will not be fully reflected until later in the year.

4 **Reasons for Variances**

- 4.1 Within Neighbourhoods, Regeneration and Sustainability, the net variances are referenced in the following table.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Sustainability	-109	↓
Planning and Building Standards	-824	↑
Housing	-133	↓
Regulatory	-141	↑
Community Safety	-1,209	↓
Refuse Collection and Disposal	8,436	↑
Parks and Open Spaces	706	↑
Streetscene	-2,086	↓
Roads Operations	7,951	↑
Consultancy Services	840	↑
Property Asset Management	15,023	↑
Transport	-136	↑
Business Support	-586	↓
TOTAL	27,732	↑

Note: An upward arrow indicates a deteriorating position, and a downward arrow indicates an improving position.

A detailed analysis of the main variances is presented below.

4.2 **Sustainability**

Net expenditure is less than budget due to lower staff costs as a result of vacancies partly offset by an under recovery of income.

4.3 **Planning and Building Standards**

Net expenditure is less than budget due to lower staff costs as a result of vacancies and an over recovery of income from fees relating to planning applications.

4.4 **Housing**

Net expenditure is less than budget due to an over recovery of income from licenses for Homes of Multiple Occupancy.

4.5 Regulatory

Net expenditure is less than budget due to lower than budgeted staff costs resulting from vacancies within Environmental Services and Trading Standards.

4.6 Community Safety

Net expenditure is less than budget due to lower than budgeted staff costs resulting from strict vacancy management and an underspend on supplies and services.

4.7 Refuse Collection and Disposal

Net expenditure is £8.436m more than budget due to a number of factors across the service. Employee net costs are £2.8m greater than budget as a result of agency costs and overtime incurred to cover for vacancies and absence. Transport costs are £1.1m more than budget due to the cost of the maintaining the Council's aging vehicle fleet. Contractor payments net of additional fees are over budget by £2.0m as a result of higher costs relating to waste disposal. Income is under-recovered by £2.2m due to lower than anticipated fees from commercial waste.

4.8 Parks and Open Spaces

Net expenditure is more than budget due to increasing costs on vehicle repairs and an under recovery of fees and charges partly offset by lower staff costs due to vacancies.

4.9 Streetscene

Net expenditure is less than budget due to lower staff costs resulting from strict vacancy management partly offset by higher expenditure on repairs relating to the transport fleet.

4.10 Roads Operations

Net expenditure is £7.951m more than budget due to a combination of factors across the service. Supplies and services are greater than budget mainly due to energy costs for streetlighting being £4.1m overspent due to price increases. Transport costs relating to vehicle and plant hires are £1.7m over budget due to the aging fleet. Third party payments are £1.4m over budget mainly as a result of contract costs relating to traffic management and road maintenance. Income is £1.8m less than budget mainly due to an under recovery of fees from Parking. These overspends/under recoveries are partly offset by an underspend on staff costs due to vacancies.

4.11 Consultancy Services

Net expenditure is more than budget due to an under recovery of staff costs recharged to the Council's capital programme.

4.12 Property Asset Management

Net expenditure is £15.023m more than budget due to a combination of factors across the entire GCC property estate. Energy costs are £6.6m over budget as a result of significant price increases, property rates are £1.1m and water rates £0.6m over budget, repairs £4.3m over budget despite being restricted to wind & watertight and health & safety reasons only and rents are £1.7m over budget. Rent income is under recovered by £1.0m. A breakdown by service of the overspends on the GCC property estate is provided in the following table.

Service Area	Net Variance Over/Under (-) Premises Related Expenditure	Net Variance as % of total overspend
	£'000	%
Education	9,060	60
Social Work	2,872	19
NRS	1,878	13
Office Accommodation	1,213	8
Total	15,023	100

4.13 Transport

Net expenditure is less than budget due to lower costs relating to operational leases partly offset by an under-recovery of income from fees and charges.

4.14 Business Support

Net expenditure is less than budget due to lower than budgeted staff costs resulting from vacancies partly offset by an under recovery of income from fees and charges.

5. Action

- 5.1 The Leadership and Senior Management Teams will continue to closely monitor the Department's financial position in an attempt to ensure the Department manages the financial pressures it faces.

An Action Plan is in place which includes the following:

1. Strict vacancy management controls with only business critical vacancies being approved.
2. Strict controls in relation to expenditure, with an 'essential spend only' policy in place.
3. Absence Management policies are being adhered to robustly across the Service.
4. Controls are in place in relation to overtime and agency expenditure.
5. Transport vehicle hires are subject to approval by a senior manager.
6. Energy overspends are being publicised to drive improved behaviour across the GCC estate.
7. Income is being optimised to maximise recovery.

6. Forecast

- 6.1 The probable outturn for 2024-25 has now been completed. Neighbourhoods, Regeneration and Sustainability is reporting an overspend on the Net Expenditure budget of £32.264m. This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.
- 6.2 The department faces significant budget pressures including substantial price increases in energy costs across the entire GCC estate and streetlighting, pressures within Refuse Collection and Waste as a result of sickness absence, transport costs and waste disposal contract increases and within Roads due to transport costs and an under recovery of parking income. All possible action is being taken to mitigate this position where overspends are deemed controllable and are not as a result of e.g. external contract price increases.
- 6.3 Service reforms across the department are key to improving on the projected net expenditure position. The current service reform programme is being implemented as quickly as possible to deliver an improved position.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 12: 1 April 2024 to 7 February 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
969	1,630	2,599	Sustainability	1,578	1,980	-402	-20	UNDER
9,093	524	9,617	Planning and Building Standards	8,811	7,760	1,051	14	OVER
121,739	-13,735	108,004	Housing	69,608	69,549	59	0	OVER
11,057	-155	10,902	Regulatory	8,215	8,573	-358	-4	UNDER
23,216	-263	22,953	Community Safety	16,086	17,347	-1,261	-7	UNDER
77,066	1,390	78,456	Refuse Collection and Disposal	74,144	64,906	9,238	14	OVER
25,371	468	25,839	Parks and Open Spaces	20,436	20,490	-54	0	UNDER
22,474	-236	22,238	Streetscene	16,541	18,593	-2,052	-11	UNDER
56,540	-8,474	48,066	Roads Operations	39,283	33,127	6,156	19	OVER
11,419	629	12,048	Consultancy Services	15,645	14,774	871	6	OVER
193,764	2,071	195,835	Property Asset Mangement	180,423	166,301	14,122	8	OVER
13,787	143	13,930	Transport	10,471	11,455	-984	-9	UNDER
11,763	-185	11,578	Business Support	9,101	9,730	-629	-6	UNDER
578,258	-16,195	562,063	TOTAL GROSS EXPENDITURE	470,342	444,585	25,757	6	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
594	972	1,566	Sustainability	1,163	1,456	-293	-20	UNDER
6,818	0	6,818	Planning and Building Standards	7,870	5,995	1,875	31	OVER
122,610	-13,770	108,840	Housing	64,996	64,804	192	0	OVER
3,653	71	3,724	Regulatory	2,765	2,982	-217	-7	UNDER
11,319	-668	10,651	Community Safety	8,630	8,682	-52	-1	UNDER
11,649	-200	11,449	Refuse Collection and Disposal	10,564	9,762	802	8	OVER
10,800	85	10,885	Parks and Open Spaces	8,539	9,299	-760	-8	UNDER
114	0	114	Streetscene	132	98	34	35	OVER
62,699	-11,506	51,193	Roads Operations	41,849	43,644	-1,795	-4	UNDER
8,701	541	9,242	Consultancy Services	8,832	8,801	31	0	OVER
129,872	-1,905	127,967	Property Asset Mangement	4,490	5,391	-901	-17	UNDER
13,721	0	13,721	Transport	10,437	11,285	-848	-8	UNDER
343	0	343	Business Support	251	294	-43	-15	UNDER
382,893	-26,380	356,513	TOTAL DEPARTMENTAL INCOME	170,518	172,493	-1,975	-1.1	UNDER
195,365	10,185	205,550	DIRECT NET EXPENDITURE	299,824	272,092	27,732	10	OVER
0	0	0	Specific Government Grant	0	0	0	0	
195,365	10,185	205,550	ADJUSTED SERVICE NET EXPENDITURE	299,824	272,092	27,732	10	OVER



Glasgow City Council

Financial Services

Report by the Director of Financial and Business Services

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 12 - Financial Services
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1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2024 to 7 February 2025.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

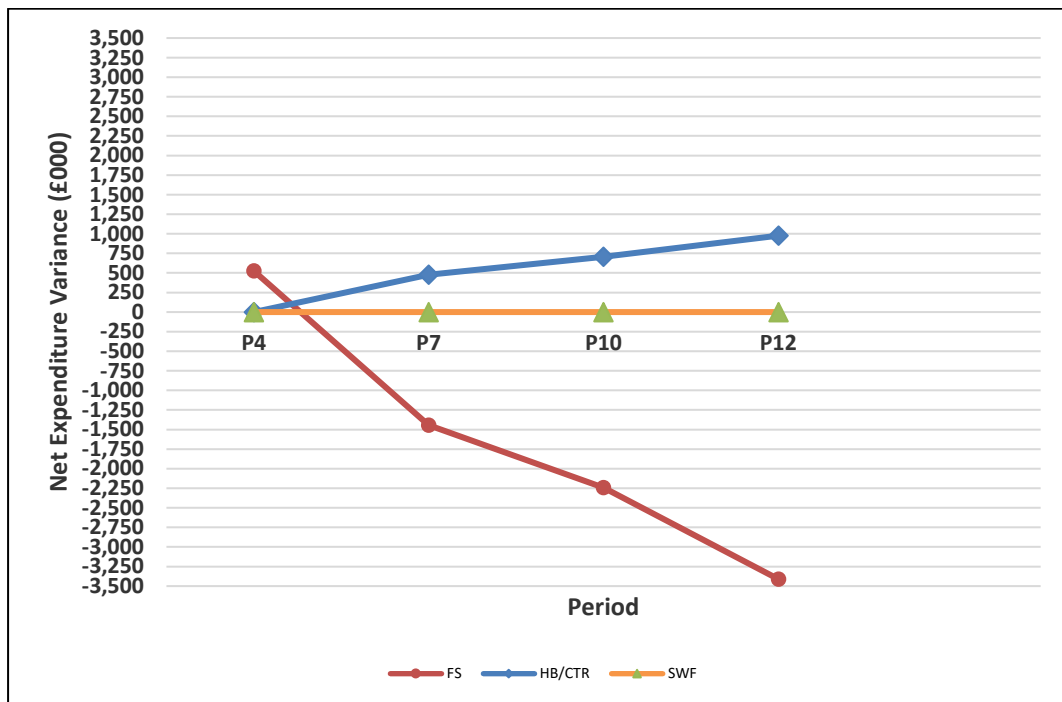
2. Budget Changes

- 2.1 During periods 11 to 12 there were no changes to net expenditure budget.

3. Summary Position

- 3.1 Gross expenditure is £4.575m less than estimate and income is £1.257m less than estimate. This results in a departmental net underspend of £3.318m (5%) to date.
- 3.2 Financial Services is also responsible for benefit payments, including related income streams, and Council Tax Reduction. Council Tax Reduction and Benefits Payments expenditure which is currently reporting net expenditure of £90.632m which is an overspend of £0.899m (1%).
- 3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund. These are all reporting on-line with budget. Due to the additional funding received from the Scottish Government, the priority level for Scottish Welfare Fund has been reduced to High and will continue to be closely monitored.
- 3.4 Overall the Financial Services Department shows a net underspend of £2.419m (2%).

3.5 Variance Comparison



3.6 The 2024-25 budget includes approved service savings of £15.246m. At this stage of the year, it is anticipated that actual savings will amount to £15.246m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. Reasons for Variances

- 4.1 Within Financial Services, the main net variances are referenced in the table below.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Catering and Facilities Management	1,454	↑
Customer and Business Services	-1,154	↓
Benefits	899	↑
Other Financial Services Divisions	-3,618	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

4.2 Catering and Facilities Management

The net overspend of £1.454m is mainly due to an under recovery of income within Encore venues, overspends within employee costs and continued pressure within food provision costs.

4.3 Customer and Business Services

The net underspend of £1.154m is mainly due to an underspend in employee costs.

4.4 Benefits

The net overspend of £0.899m is due to the anticipated under recovery of income relating to Housing Benefits, partly offset by the anticipated underspend against Council Tax Reduction.

4.5 Other Financial Services Divisions

The net underspend is mainly due to the anticipated underspend against NDR Empty Property Relief.

5. Action

The Executive Director of Financial Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures outlined in this report.

6. Forecast

The probable outturn for 2024-25 has now been completed. Financial Services Department is reporting an underspend of £1.922m which includes Housing Benefits reporting an overspend of £1.500m and Council Tax Reduction reporting an underspend of £0.500m.

This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

The senior management team will continue to address the financial pressures through a series of management actions to mitigate the overspend.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 12: 1 APRIL 2024 TO 7 FEBRUARY 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
12,383	98	12,481	Financial Strategy & Management	6,862	6,935	-73	-1	UNDER
1,740	146	1,886	Audit & Inspection	1,697	1,738	-41	-2	UNDER
17,512	374	17,886	Support Services	3,334	6,856	-3,522	-51	UNDER
3,404	251	3,655	Assessor & E.R.O.	2,820	2,977	-157	-5	UNDER
3,751	57	3,808	Strathclyde Pension Fund Office	3,370	3,370	0	0	
30,041	2,100	32,141	Customer & Business Services	25,008	26,143	-1,135	-4	UNDER
71,474	5,490	76,964	Catering and Facilities Management	64,281	63,928	353	1	OVER
140,305	8,516	148,821	TOTAL DEPARTMENTAL EXPENDITURE	107,372	111,947	-4,575	-4	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,624	0	9,624	Financial Strategy & Management	748	840	-92	-11	UNDER
366	0	366	Audit & Inspection	150	219	-69	-32	UNDER
2,565	0	2,565	Support Services	2	0	2	0	OVER
62	221	283	Assessor & E.R.O.	258	274	-16	-6	UNDER
4,688	0	4,688	Strathclyde Pension Fund Office	0	0	0	0	
8,267	405	8,672	Customer & Business Services	4,788	4,769	19	0	OVER
65,065	4,209	69,274	Catering and Facilities Management	43,253	44,354	-1,101	-2	UNDER
90,637	4,835	95,472	TOTAL DEPARTMENTAL INCOME	49,199	50,456	-1,257	-2	UNDER
49,668	3,681	53,349	DIRECT DEPARTMENTAL NET EXPENDITURE	58,173	61,491	-3,318	-5	UNDER
0	0	0	Specific Government Grant	0	0	0		
49,668	3,681	53,349	ADJUSTED DEPARTMENTAL NET EXPENDITURE	58,173	61,491	-3,318	-5	UNDER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	198,920	198,920	0	0	
13,609	-194	13,415	Discretionary Housing Payments	13,402	13,402	0	0	
78,455	0	78,455	Council Tax Reduction	77,166	77,596	-430	-1	UNDER
355,411	-194	355,217	TOTAL BENEFIT EXPENDITURE	289,488	289,918	-430	0	UNDER

INCOME TO DATE

263,347	0	263,347	Housing Benefit Payments	198,715	200,044	-1,329	-1	UNDER
0	141	141	Discretionary Housing Payments	141	141	0	0	
263,347	141	263,488	TOTAL BENEFIT INCOME	198,856	200,185	-1,329	-1	UNDER
92,064	-335	91,729	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EX	90,632	89,733	899	1	OVER

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	3,501	10,869	Scottish Welfare Fund	7,138	7,138	0	0	
149,100	6,847	155,947	ADJUSTED SERVICE NET EXPENDITURE	155,943 0	158,362 0	-2,419	-2	UNDER



Glasgow City Council

Chief Executive's Office

**Joint Report by the Director of Financial and Business Services
and the Chief Executive**

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 12 – Chief Executive's Office
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1. Introduction

This monitoring statement provides a summary of the financial performance of the **Chief Executive's Office** for the period 1 April 2024 to 7 February 2025.

The monitoring statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

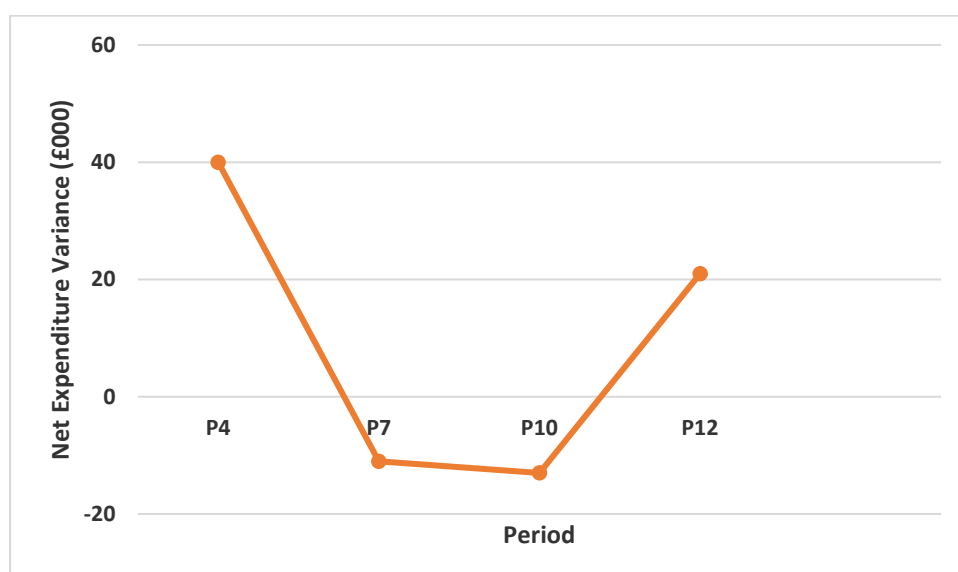
2. Budget Changes

- 2.1 During periods 11 to 12 the net expenditure budget has decreased by £0.237m to 7 February 2025.
- 2.2.2 Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £70,000 less than budget and income is £91,000 less than budget. This results in a net overspend of £21,000 to date. This is mainly due to an overspend in employee costs.

3.2 Variance Comparison



3.3 The 2024/25 budget includes approved savings of £1.878m. At this stage of the year, it is anticipated that actual savings will amount to £1.718m representing 91% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. Reasons for Variances

4.1 Within Chief Executive's Office, the net variances are referenced in the table below:

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Communication and Corporate Governance	391	↑
Legal & Administration	-96	↓
Human Resources	225	↑
Transformation and Financial Inclusion	27	↑
Economic Development	-526	↓

Note: An upward arrow indicates a deteriorating position and a downward arrow indicates an improving position.

A detailed analysis of variances is presented below:

4.2 Communication and Corporate Governance

The overspend of £391,000 is mainly due to a lack of attrition and delayed delivery of savings resulting in an overspend in Employee Costs.

4.3 Legal & Administration

The underspend of £96,000 is mainly due to an over recovery of income offset by an overspend in Employee Costs due to a lack of attrition.

4.4 Human Resources

The overspend of £225,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 Transformation and Financial Inclusion

The overspend of £27,000 is mainly due to an under recovery of income offset by an underspend in Transfer Payments.

4.6 Economic Development

The underspend of £526,000 is mainly due to an underspend in Employee Costs.

5. Action

No action is required at this stage.

6. Forecast

The probable outturn for 2024-25 has now been completed. The Chief Executive's Office is reporting a net underspend of £0.017m.

This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

OFFICIAL
GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 12: 1 APRIL 2024 TO 7 FEBRUARY 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,713	389	10,102	Communication and Corporate Governance	8,944	8,646	298	3	OVER
11,476	488	11,964	Legal & Administration	11,167	10,851	316	3	OVER
4,513	1,054	5,567	Human Resources	5,152	4,926	226	5	OVER
7,216	13,650	20,866	Transformation and Financial Inclusion	4,007	4,141	-134	-3	UNDER
48,736	385	49,121	ICT	43,398	43,398	0	0	
42,470	24,662	67,132	Economic Development	44,182	44,958	-776	-2	UNDER
124,124	40,628	164,752	TOTAL GROSS EXPENDITURE	116,850	116,920	-70	0	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
294	56	350	Communication and Corporate Governance	18	111	-93	-84	UNDER
6,816	0	6,816	Legal & Administration	4,940	4,528	412	9	OVER
315	0	315	Human Resources	153	152	1	0	OVER
478	0	478	Transformation and Financial Inclusion	317	478	-161	-34	UNDER
8,131	0	8,131	ICT	8,131	8,131	0	0	
1,673	23,664	25,337	Economic Development	15,325	15,575	-250	-2	UNDER
17,707	23,720	41,427	TOTAL DEPARTMENTAL INCOME	28,884	28,975	-91	0	UNDER

106,417	16,908	123,325	DIRECT NET EXPENDITURE	87,966	87,945	21	0	OVER
			0 Specific Government Grant			0		
106,417	16,908	123,325	ADJUSTED SERVICE NET EXPENDITURE	87,966	87,945	21	0	OVER



Glasgow City Council

Related Companies

Report by the Director of Financial and Business Services

Contact Anne Ross Ext 78342

Budget Monitoring: Period 12 - Related Companies and Joint Boards
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1. Introduction

This monitoring statement provides a summary of the financial performance of **Related Companies and Joint Boards** for the period 1 April 2024 to 7 February 2025.

The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position of service fees due to, and service income due from the council's Arms-Length Organisations (ALEO's).

The council's budget includes estimated contributions from City Building Glasgow (Joint Venture) and City Building Contracts (£4.500m), and City Property (£3.965m).

2. Budget Changes

There were no changes to the net expenditure budget during periods 11 to 12.

3. Summary Position

Gross expenditure is £4.370m overspent to period 12 and income is on line against budget. This results in a departmental net overspend of £4.370m (4%) to date.

4. Reason for Variance

The net overspend of £4.370m is mainly due to a deficit identified within Glasgow Life and the RSBI deficit within City Building Joint Venture.

5. Forecast

The probable outturn for 2024/25 has now been completed. Related Companies is reporting an overspend of £4.751m which is mainly due to the anticipated deficits within Glasgow Life and RBSI within City Building. This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £8.465m in 2024/25. Contributions from Related Companies are anticipated to be £0.360m less than budget. This reflects a lower return from City Building due to significantly reduced workload from the GCC investment programme. It is anticipated that a return from City Property will be £4.250m for 2024/25. These positions will continue to be closely monitored.

As in previous years, any significant variances and issues will be reported during the year to this Committee.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

RELATED COMPANIES AND JOINT BOARDS
PERIOD 12 : 1 APRIL 2024 TO 7 FEBRUARY 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
2,160	2,350	4,510	City Building Joint Venture	4,538	4,068	470	12	OVER
500	1,777	2,277	City Building Contracts	2,055	2,055	0	0	
84,342	1,183	85,525	Glasgow Life	81,999	78,099	3,900	5	OVER
4,118	44	4,162	Jobs & Business Glasgow	3,475	3,475	0	0	
2,141	36	2,177	City Property (Glasgow) LLP	1,976	1,976	0	0	
2,065	0	2,065	City Property Investment	2,065	2,065	0	0	
10,820	0	10,820	Strathclyde Partnership for Transport	10,820	10,820	0	0	
106,146	5,390	111,536	TOTAL GROSS EXPENDITURE	106,928	102,558	4,370	0	OVER

INCOME TO DATE

Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
44	0	44	City Building Joint Venture	25	25	0	0	
0	0	0	City Building Contracts	0	0	0	0	
0	0	0	Glasgow Life	0	0	0	0	
0	0	0	Jobs & Business Glasgow	0	0	0	0	
0	0	0	City Property (Glasgow) LLP	0	0	0	0	
0	0	0	City Property Investment	0	0	0	0	
0	0	0	Strathclyde Partnership for Transport	0	0	0	0	
44	0	44	TOTAL DEPARTMENTAL INCOME	25	25	0	0	
106,102	5,390	111,492	DIRECT NET EXPENDITURE	106,903	102,533	4,370	4	OVER
0	0	0	Specific Government Grant	0	0	0	0	
106,102	5,390	111,492	ADJUSTED SERVICE NET EXPENDITURE	106,903	102,533	4,370	4	OVER



Glasgow City Council

Common Good

Report by the Director of Financial and Business Services

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 12 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2024 to 07 February 2025.

It is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.

The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

The expenditure budget has been increased by £2m to reflect the contribution towards the Citizens Theatre Redevelopment Project as originally approved subject to conditions by the City Administration Committee on 20 June 2024. The contribution subsequently received final approval by the City Administration Committee on 16 January 2025.

3. Summary Position

This monitoring report covers a period equivalent to 86% of the financial year. Gross expenditure to date is £418,000, which is 15% of the annual gross expenditure budget. Gross income received to date is £285,000, resulting in net expenditure of £133,000.

Historically, the majority of gross expenditure incurred by the Common Good Fund relates to Civic Receptions held throughout the year, with a budget of £437,000.

The table below details the year to date expenditure on Civic Receptions:

Category	Actual Costs
Anniversaries	£57,596
Charities	£24,181
Events	£195,677
International Visitors	£17,711
Special Individuals	£13,657
Sport	£7,139
Charity Tables	£275

Administration costs	£28,941
Total	£345,177

4. Forecast

There has been spend to date of £345,177 and a further £32,268 being committed for civic receptions in 2024/25. The remaining civic receptions expenditure budget of £59,555 is available for spend up to 31 March 2025.

In addition, £83,200 has been committed in respect of events beyond 2024/25 and it is envisaged that this will be funded from future year's budget. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events. A detailed breakdown of the commitments for 2024/25 and beyond is provided in Appendix 1.

Income is mainly derived from returns on Common Good investments and these returns are closely monitored throughout the year. Any significant fluctuations in Common Good income up to 31 March 2025 will be reflected through budget changes in 2024/25 with a view to maintaining the overall capital value of the Fund.

The Common Good Fund is expected to remain within the annual net expenditure budget for 2024/25.

Appendix 1

Civic Receptions Committed 2024/25

2024/25 Civic Hospitality Commitments				
Date	Function	Approved	Cost	Category
20-Feb-25	Crookston Bowling Club 50th Anniversary	20-Dec-24	£3,750	Anniversaries
15-Mar-25	LP Wrestling Event	03-Feb-25	£750	Anniversaries
21-Mar-25	Drumoyne Bowling Club Centenary	20-Sep-24	£6,000	Anniversaries
25-Mar-25	Glasgow Symphony Orchestra 50th Anniversary	09-Dec-24	£1,000	Anniversaries
28-Mar-25	Centenary of Cardonald Ladies Bowling Club	20-Apr-23	£5,000	Anniversaries
	Total for Anniversaries		£16,500	
Date	Function	Approved	Cost	Category
18-Mar-25	Carers Scotland Summit	11-Sep-24	£500	Charities
	Total for Charities		£500	
Date	Function	Approved	Cost	Category
24-Feb-25	UNESCO Bid Team	16-Jan-25	£500	Events
11-Mar-25	Scottish Country Dance Festival	03-Oct-24	£400	Events
20-Mar-25	Glasgow 850 CREATE Concert	20-Aug-24	£10,000	Events
	Total for Events		£10,900	
Date	Function	Approved	Cost	Category
13-Feb-25	HMD 2025 - Young artists from Bremen Chamber of Commerce Delegation	07-Jan-25	£300	International Visitors
06-Mar-25	European Youth Parliament UK - Alba Event	20-Dec-24	£48	International Visitors
07-Mar-25	UofG Scottish Int Exchange Programme	08-Oct-24	£1,500	International Visitors
13-Mar-25	Eurogig Marseille	21-Jan-25	£420	International Visitors
20-Mar-25	Techworks	10-Oct-24	£1,000	International Visitors
25/03/2025	Total for International Visitors	03-Feb-25	£700	International Visitors
			£3,968	
Date	Function	Approved	Cost	Category
14-Mar-25	CBE Honours Presentation Andrea Nolan	08-Nov-24	£400	Special Individuals
	Total for Special Individuals		£400	
Total Civic Hospitality Commitments for 2024/25			£32,268	

Civic Receptions Committed 2025/26

2025/26 Civic Hospitality Commitments

Date	Function	Approved	Total Cost	Category
12-May-25	Scotwork Ltd 50th Anniversary	11-Jul-24	£700	Anniversaries
30-May-25	50th Anniversary of the Jeely Piece Club	15-Oct-24	£1,400	Anniversaries
05-Jun-25	Blue Triangle 50th Anniversary	13-Jun-24	£5,000	Anniversaries
06-Jun-25	Glasgow Philharmonic Male Voice Choir Centenary	21-Jul-23	£3,500	Anniversaries
18-Jul-25	Nelson Mandela Day	07-Feb-25	£840	Anniversaries
01-Aug-25	150th Anniversary of Lodge Kenmuir "Springburn" No.570	05-Apr-24	£6,000	Anniversaries
22-Oct-25	Lodge Dramatic 571 150th Anniversary	10-Dec-24	£2,500	Anniversaries
04-Sep-25	602 SQN Centenary	29-Aug-24	£10,000	Anniversaries
19-Sep-25	Lodge Riddrie Centenary	25-Apr-24	£5,500	Anniversaries
24-Sep-25	City Nations Place	23-Jan-25	£700	Anniversaries
	Total for Anniversaries		£36,140	

Date	Function	Approved	Total Cost	Category
04-Apr-25	St Andrews Bid Dinner	16-Dec-24	£720	Charities
16-May-25	Kilbride Hospice Charity Bid Dinner	29-Oct-24	£720	Charities
03-Oct-25	Army Benevolent Fund Curry Lunch	03-Feb-25	£1,050	Charities
12-Nov-25	Includeme2club Volunteers	09-Dec-24	£5,000	Charities
13-Dec-25	Roy Castle Lung Foundation	06-Jan-25	£600	Charities
	Total for Charities		£8,090	

Date	Function	Approved	Total Cost	Category
22-May-25	HMS Glasgow Naming Ceremony	04-Feb-25	£6,000	Events
29-May-25	Glasgow Senior Citizens Orchestra	18-Jun-24	£350	Events
29-May-25	Boys Brigade Kings Badge Certificate Presentation	14-Aug-24	£1,800	Events
01-Jun-25	Glasgow the Welcoming City	10-Jan-25	£1,150	Events
03-Jun-25	Girls Brigade AGM	18-Jul-24	£300	Events
26-Jun-25	Veterans Housing Scotland Awareness Evening	07-Jan-25	£560	Events
03-Sep-25	Merchant Navy Day	09-Jan-25	£1,860	Events
	Total for Events		£12,020	

Date	Function	Approved	Total Cost	Category
04-Apr-25	Burns Pascoli	12-Dec-24	£1,050	Special Individuals
28-Sep-25	Children's Panel Awards	17-Dec-24	£3,000	Special Individuals
16-Nov-25	Glasgow Council on Alcohol	05-Feb-25	£1,000	Special Individuals
	Total for Special Individuals		£5,050	

Total Civic Hospitality Commitments for 2025/26

£61,300

Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
14-May-26	City Mission 150th Anniversary	21-Dec-22	£4,000	Anniversaries
22-May-26	Lodge Western 1346 Centenary	22-Apr-24	£2,200	Anniversaries
	Total for Anniversaries		£6,200	

Date	Function	Approved	Cost	Category
25-Sep-26	European Doctor's Orchestra	06-Feb-25	£700	International Visitors
	Total for International Visitors		£700	

Total Civic Hospitality Commitments for 2026/27	£6,900
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Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
02-Jun-28	Quincentenary of The Incorporation of Weavers in Glasgow	26-Feb-24	£15,000	Events
	Total for Anniversaries		£15,000	

Total Civic Hospitality Commitments for 2027/28	£15,000
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Note: commitments reported to this committee for the first time have been highlighted in bold.

OFFICIAL

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

COMMON GOOD
PERIOD 12 - 1 APRIL 2024 TO 7 FEBRUARY 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget	HEADING	Actual	Remaining Budget	Budget Spent to Date
£000	£000	£000		£000	£000	%
437	0	437	Civic Hospitality	345	92	79
93	2,000	2,093	Property Costs	73	2,020	3
268	0	268	Miscellaneous Charges	0	268	0
798	2,000	2,798	TOTAL GROSS EXPENDITURE	418	2,380	15

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget		Actual	Remaining Budget	Budget Received to Date
£000	£000	£000		£000	£000	%
500	0	500	Investment Income & Realised Gains	0	500	0
43	0	43	Commission	31	12	72
255	0	255	Rental Income	254	1	100
798	0	798	TOTAL DEPARTMENTAL INCOME	285	513	36
0	2,000	2,000	NET EXPENDITURE/NET INCOME (-)	133	1,867	