



**Glasgow City Council**

**Finance and Audit Scrutiny Committee**

**Report by Director of Financial and Business Services**

**Contact: Morag Johnston Ext: 74316**

**Item 2**

**26th February 2025**

**BUDGET MONITORING 2024-25; PERIOD 10**

**Purpose of Report:**

This report provides a summary of financial performance for the period 1 April 2024 to 13 December 2024.

This report was considered by the City Administration Committee on 13 February 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 ☐

**PLEASE NOTE THE FOLLOWING:**

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## 1. Introduction

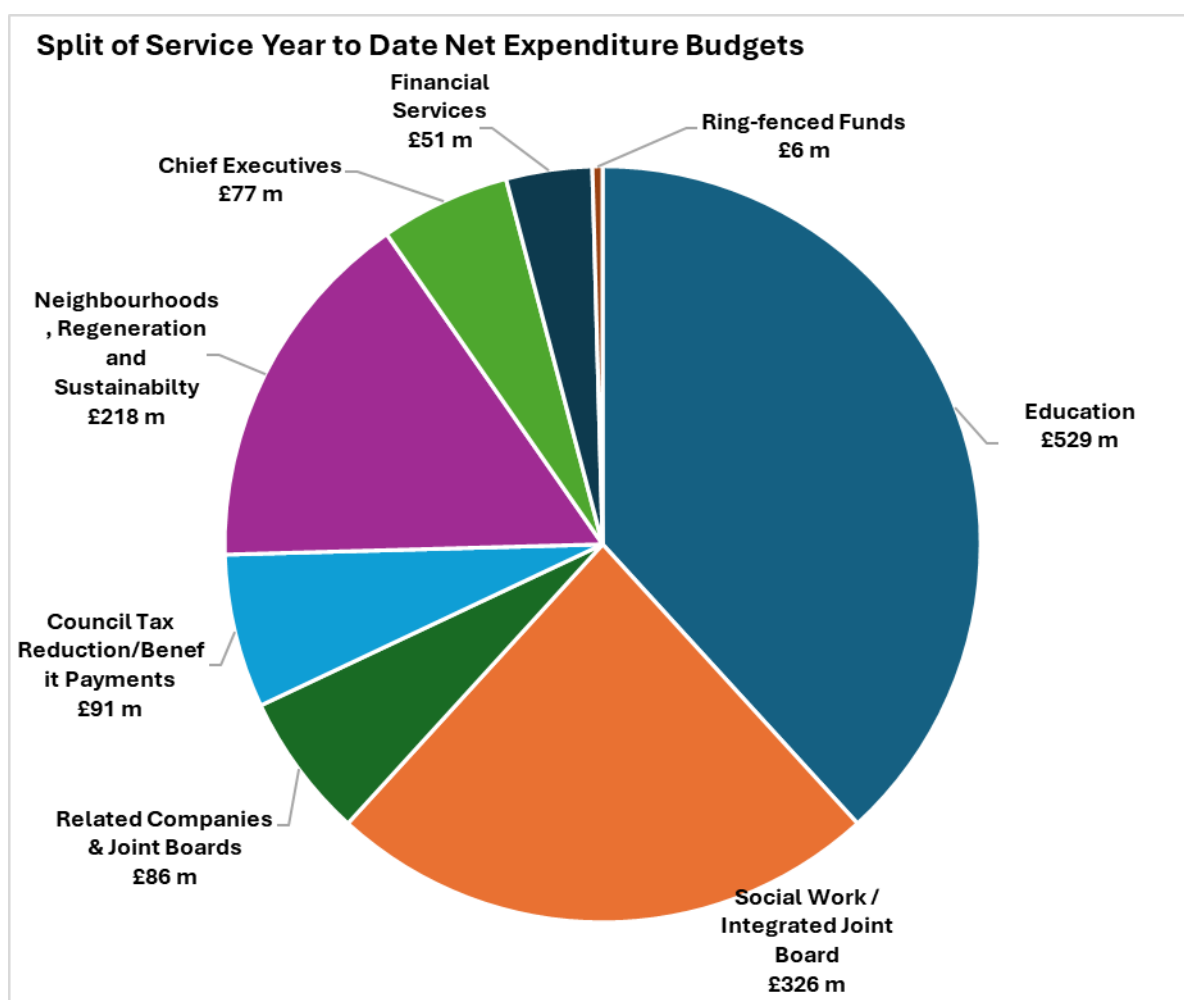
- 1.1 This report provides a summary of financial performance for the period 1 April 2024 to 13 December 2024.

## 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 10 are outlined in section 4, below.

## **4. Revenue Budget**

- 4.1 During periods 8 to 10 there has been a net budget increase of £25.6m resulting in a cumulative budget increase of £76.4m to date. Service specific budget changes are summarised in the paragraph below.
- 4.2 The significant budget changes since the start of the year are as follows:
  - 4.2.1 Expenditure budgets across a number of services have increased by a total of £0.6m to reflect previously approved general carry forwards.
  - 4.2.2 Expenditure budgets across all services have increased by a total of £11.3m to reflect the impact of the 2024/25 pay award.
  - 4.2.3 Expenditure budgets within Education Services have increased by £8.7m in respect of the additional funding for the increase in Employers Superannuation for Teachers from 23% to 26%.
  - 4.2.4 Expenditure budgets within Education Services have increased by £1.1m in respect of Probationer Funding from the Scottish Government.
  - 4.2.5 Expenditure budgets within Financial Services have increased by £3.7m to reflect additional Scottish Welfare Fund funding from the Scottish Government.
  - 4.2.6 Income and expenditure budgets within NRS have increased by £11.5m to reflect additional grant funding from the Scottish Government for the Affordable Housing programme.
  - 4.2.7 Income and expenditure budgets within NRS have increased by £0.5m in respect of an additional grant from Strathclyde Partnership for Transport for Consultancy Services.
- 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 December 2024 amounts to £244.0m. This represents 83.19% of the figure to be collected and is 0.32% ahead of last year's equivalent collection figure. The collection target for 2024/25 is 94%.

## 5.2 Non Domestic Rates

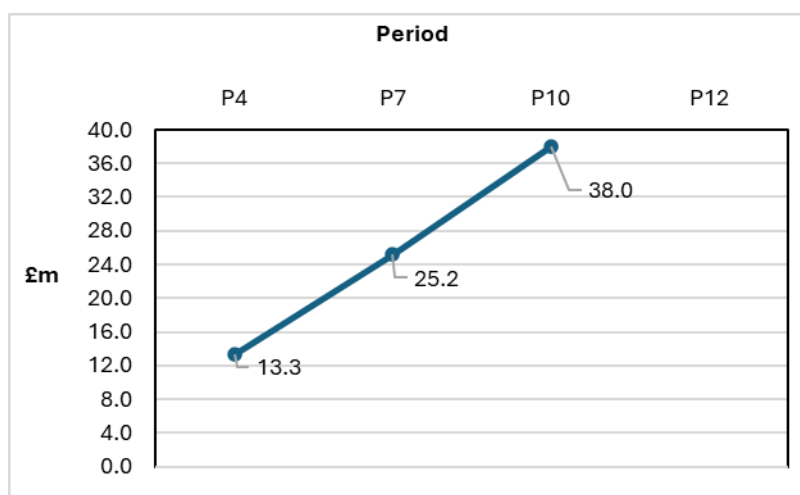
5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue 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 December 2024 amounts to £347.1m. This represents 79.74% of the figure to be collected and is 2.61% 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 103.6% of profile, representing an overspend of £38.0m. 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 £22.8m

7.1.1 This reflects an overspend of £12.9m 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 £13.2m**

- 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 -£1.5m**

- 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 £3.5m**

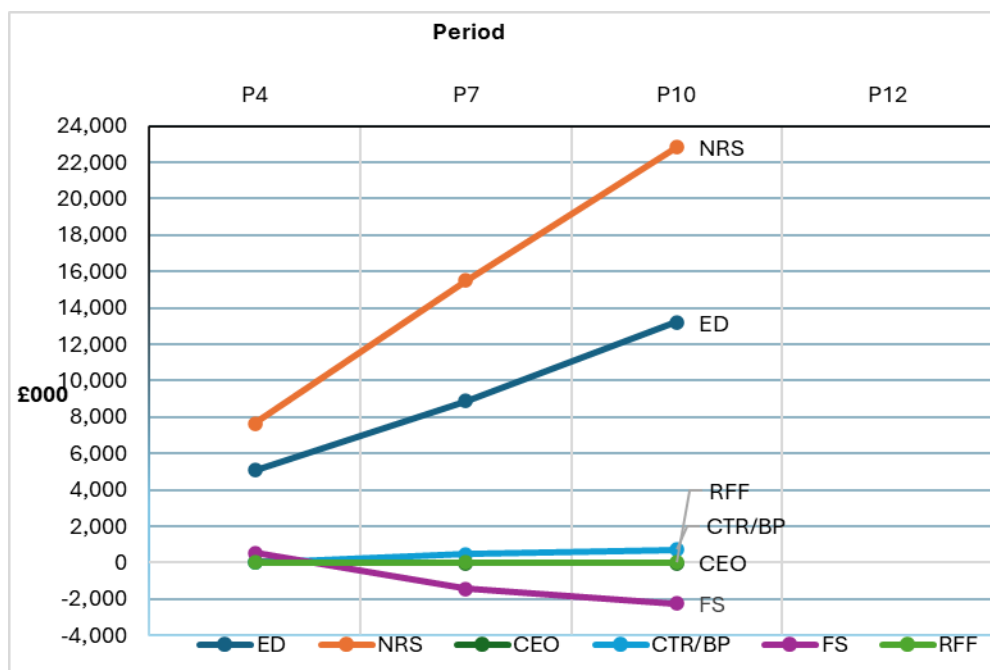
- 7.4.1 This reflects an identified deficit within Glasgow Life (£3.1m) and the RSBI deficit within City Building Joint Venture (£0.4m).

## **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 10 Social Work Services is showing an overspend of £8.7m. 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 10 - 1 April 2024 to 13 December 2024

Measure	Status (Under or Over Budget Profile)	Period 10	Probable
Council Tax Income	Ahead		+£4.2m
Council Tax Collection Rate	Ahead	+0.32%	
Non Domestic Rates Collection Rate	Ahead	+2.61%	
General Fund Net Expenditure	Over	+£34.5m	+£48.3m
<b><u>Service Departments:</u></b>			
Chief Executive's Office	On budget		
Education Services	Over	+£13.2m	+£17.9m
Financial Services	Under	-£2.2m	-£2.9m
Financial Services – Benefit Payments	Over	+£0.7m	+£1.0m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£22.8m	+£32.3m
		<b>+£34.5m</b>	<b>+£48.3m</b>
Pay award impact			+£3.1m
Glasgow Guarantee release			-£3.4m
Additional General Revenue Grant			-£7.5m
Financing Costs			-£11.2m
Related Companies		+£3.5m	+£5.1m
<b>Reduction in Contribution to Budget Support Fund</b>			-£30.2m
<b>Probable Outturn</b>			<b>Nil</b>
Social Work Services	Over	+£8.7m	+£0.8m
<b><u>General Fund Balances</u></b>			
2024-25 Budget Contribution to Budget Support Fund			+£18.5m
Reduction in Contribution			-£30.2m
<b>Revised 2024-25 Contribution from Budget Support Fund</b>			<b>-£11.7m</b>

# Glasgow City Council

## Budget Monitoring 2024/25

### Revenues - Income Monitoring and Cash Collection

Period to 31st December 2024

#### 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			0.00	89.48	
February			0.00	92.15	
March			0.00	93.79	

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

**293,293**

**Target collection in year (94%)**

**275,695**

# Glasgow City Council

## Budget Monitoring 2024/25

### Revenues - Cash Collection

Period to 31st December 2024

#### 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			0.00	83.89	
February			0.00	90.03	
March			0.00	91.54	
Total Cash to be Collected		435,258			
Target collection in year (91%)		396,085			

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

PERIOD 10: 1 APRIL 2024 TO 13 DECEMBER 2024

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	17,145	123,562	Chief Executive's Office	92,289	92,412	15,119	15,230	77,170	77,182	-12	
747,988	30,211	778,199	Education Services	557,812	545,440	15,796	16,619	542,016	528,821	13,195	OVER
49,668	3,681	53,349	Financial Services	88,525	91,842	39,390	40,465	49,135	51,377	-2,242	
92,064	-335	91,729	Financial Services - Council Tax Reduction Scheme/Benefit Payments	254,114	254,467	162,833	163,893	91,281	90,574	707	OVER
7,368	3,501	10,869	Financial Services - Ring-fenced Funds	5,705	5,705	0	0	5,705	5,705	0	
195,365	9,924	205,289	Neighbourhoods, Regeneration and Sustainability	383,423	360,583	142,359	142,353	241,064	218,230	22,834	OVER
106,102	5,390	111,492	Related Companies and Joint Boards	89,504	86,013	25	25	89,479	85,988	3,491	OVER
-40,291	0	-40,291	Specific Grant	0	0	283	283	-283	-283	0	
1,264,681	69,517	1,334,198	TOTAL	1,471,372	1,436,462	375,805	378,868	1,095,567	1,057,594	37,973	OVER

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

	4	7	10	12
Percentage	103.1%	103.3%	103.6%	

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

PERIOD 10: 1 APRIL 2024 TO 13 DECEMBER 2024

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
				Actual	Budgeted	Actual	Budgeted	Actual	Budgeted		
				£000	£000	£000	£000	£000	£000	£000	
563,163	6,950	570,113	Social Work Services	613,885	581,004	270,226	246,034	343,659	334,970	8,689	OVER
-15,482	0	-15,482	Specific Grant	0	0	9,031	9,031	-9,031	-9,031	0	
0	0	0	Transfer from IJB reserves	0	0	8,689	0	-8,689	0	-8,689	
547,681	6,950	554,631	TOTAL	613,885	581,004	287,946	255,065	325,939	325,939	0	

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

	4	7	10	12
Percentage	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**

<b>Revenue Budget Monitoring: Period 10 - Education Services</b>
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#### **1. Introduction**

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2024 to 13 December 2024.

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 8 to 10 the net expenditure budget had increased by £12.551m.

2.2 The significant changes for periods 8 to 10 are as follows:

2.2.1 Expenditure budgets have increased by £8.699m in respect of the additional funding for the increase in Employers Superannuation for Teachers from 23% to 26%.

2.2.2 Expenditure budgets have increased by £2.312m of additional funding for the pay award for non-teaching staff.

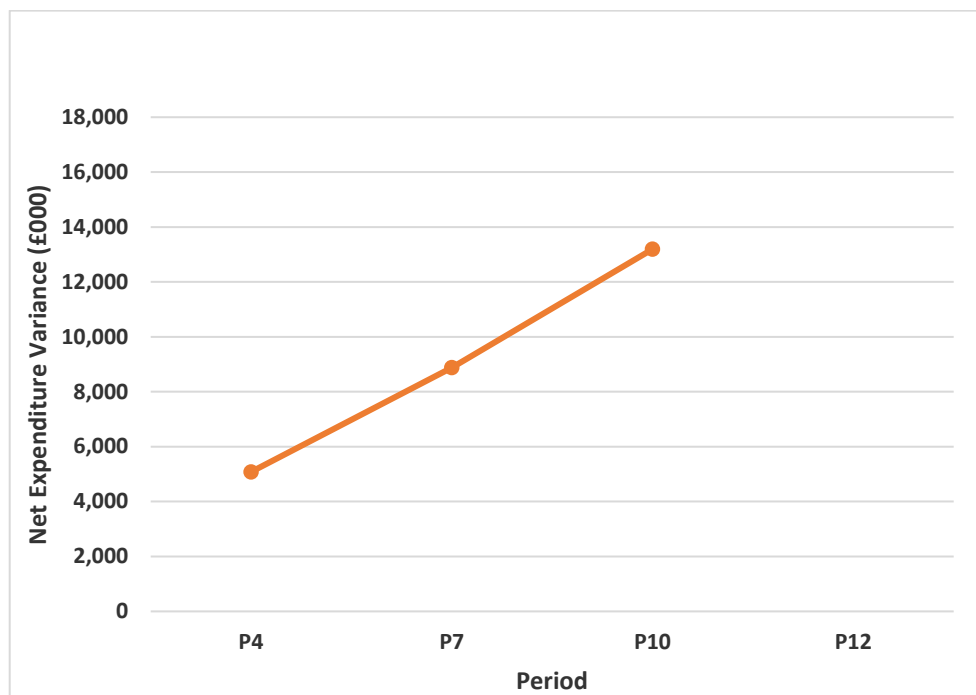
2.2.3 Expenditure budgets have increased by £1.079m in respect of Probationer Funding from the Scottish Government.

2.2.3 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 £12,372,000 higher than budget and gross income is £823,000 less than budget. This results in net expenditure being £13,195,000 over budget at period 10.

#### 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	-380	↓
Early Years Service	-6,168	↓
Primary Schools	2,774	↑
Secondary Schools	7,192	↑

Additional Support for Learning	9,422	↑
Other Education Mainheads	355	↓

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 £380,000 is mainly within Employee Costs.

#### 4.3 **Early Years**

The net underspend of £6,168,000 at period 10 is made up primarily of underspends in Employee costs of £5,173,000; and an over-recovery of Income of £287,000. The sustainable rate increase for funded partner nurseries was agreed and has been backdated to the 1<sup>st</sup> 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 £700,000. 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 £2,774,000 arises mainly from a pressure in Employee Costs of £2,685,000 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 £319,000 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 £980,000. 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 £261,000 at Period 10, mainly due to the level of school meal income.

#### **4.5 Secondary**

At period 10 there is a net overspend of £7,192,000 arising mainly from an overspend in Employee Costs £5,593,000 due to school staffing entitlements aligned to pupil roll increases. The census roll for the 2024/25 academic year took place on the 11<sup>th</sup> 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 (£687,000).

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 £414,000 overspent at Period 10.

There is a significant under-recovery of income at Period 10 in relation to lower than budgeted School Meal Income (£639,000) due to low uptake and School Letting (£103,000).

#### **4.6 Additional Support for Learning (ASL)**

The net overspend of £9,422,000, at period 10, results primarily from overspends in employee costs (£6,196,000) and transport (£2,218,000). 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 (£3,568,000) and support staff (£2,533,000).

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 £1,539,000 at Period 10. There is also an overspend (£453,000) 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 £355,000 at Period 10 arises mainly from overspends in employee cost budgets linked to historic cost pressures (£177,000). There are also overspends in supplies and services (£174,000) 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 (£126,000).

### **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 now 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 will continue 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 10 - 1 APRIL 2024 TO 13 DECEMBER 2024**

**EXPENDITURE TO DATE**

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,373	118	5,491	Support Services	3,651	4,031	-380	-9	<b>UNDER</b>
137,573	5,592	143,165	Early Years Service	94,198	100,079	-5,881	-6	<b>UNDER</b>
262,892	25,145	288,037	Primary Schools	191,736	188,701	3,035	2	<b>OVER</b>
255,733	16,034	271,767	Secondary Schools	193,802	187,355	6,447	3	<b>OVER</b>
78,580	5,410	83,990	Additional Support for Learning	64,865	55,945	8,920	16	<b>OVER</b>
6,576	142	6,718	Schools - Other	5,397	4,811	586	12	<b>OVER</b>
3,197	0	3,197	Education Maintenance Allowance / Bursaries	1,291	1,291	0	0	
123	0	123	Gateway	123	123	0	0	
579	366	945	Education Improvement Services	83	112	-29	-26	<b>UNDER</b>
7,950	-5,343	2,607	Education - Miscellaneous	1,345	1,721	-376	-22	<b>UNDER</b>
1,606	1,132	2,738	Vocational Training	1,321	1,271	50	4	<b>OVER</b>
<b>760,182</b>	<b>48,596</b>	<b>808,778</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>557,812</b>	<b>545,440</b>	<b>12,372</b>	<b>2</b>	<b>OVER</b>

**INCOME TO DATE**

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	4	4	Support Services	10	10	0	0	
648	4,947	5,595	Early Years Service	5,077	4,790	287	6	<b>OVER</b>
2,322	7,503	9,825	Primary Schools	3,184	2,923	261	9	<b>OVER</b>
3,215	2,742	5,957	Secondary Schools	3,155	3,900	-745	-19	<b>UNDER</b>
2,047	935	2,982	Additional Support for Learning	1,603	2,105	-502	-24	<b>UNDER</b>
894	-6	888	Schools - Other	453	580	-127	0	<b>UNDER</b>
3,000	0	3,000	Education Maintenance Allowance / Bursaries	1,105	1,105	0	0	
0	0	0	Gateway	0	0	0	0	
68	21	89	Education Improvement Services	93	90	3	3	<b>OVER</b>
0	755	755	Education - Miscellaneous	383	383	0	0	
0	1,484	1,484	Vocational Training	733	733	0	0	
<b>12,194</b>	<b>18,385</b>	<b>30,579</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>15,796</b>	<b>16,619</b>	<b>-823</b>	<b>-5</b>	<b>UNDER</b>
<b>747,988</b>	<b>30,211</b>	<b>778,199</b>	<b>DIRECT NET EXPENDITURE</b>	<b>542,016</b>	<b>528,821</b>	<b>13,195</b>	<b>2</b>	<b>OVER</b>
40,291	0	40,291	Specific Government Grant	283	283	0	0	
<b>707,697</b>	<b>30,211</b>	<b>737,908</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>541,733</b>	<b>528,538</b>	<b>13,195</b>	<b>2</b>	<b>OVER</b>



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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: Sharon Wearing - ext 78838

<p><b>Budget Monitoring: 2024/25 Period 10</b> <b>– Social Work Services</b></p>
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## 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 13 December 2024. 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

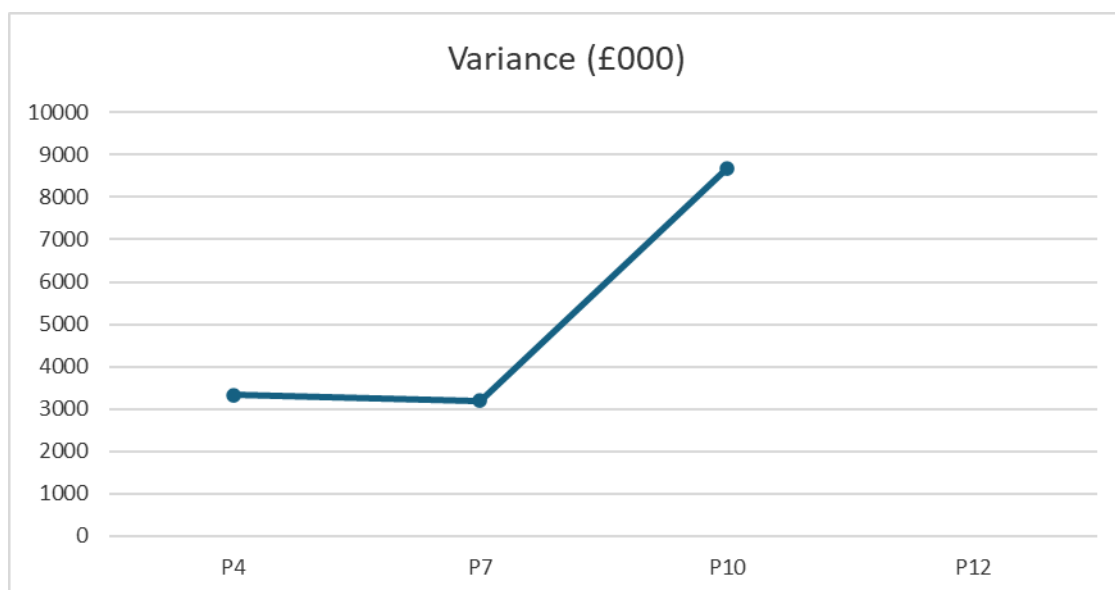
- 2.1 During periods 8 to 10 the net expenditure budget has increased by £3,451,000.
- 2.2 In Period 9 expenditure budgets for all care groups were increased by a total of £3,321,000 in respect of the balance required for the pay award 24/25.
- 2.3 In addition, there have been a number of budget transfers 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 £32,881,000 (5.66%) higher than budget and income is £24,192,000 (9.83%) more than budget, giving net expenditure of £8,689,000 (2.59%) more than budget.

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### 3.2 Variance Comparison



**3.3** The 24/25 budget includes a savings target of £15.284m. Currently we are projecting to achieve 89% 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 £0.529m 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	10,535	↑
Older People/Physical Disability	-2,409	↓
Children and Families	1,198	↑
Criminal Justice	-470	↓
Resources	-165	↑

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 £10,535,000

This is mainly attributable to an overspend of £8,840,000 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 £1,722,000. This is mainly within Learning Disability (£1,096,000) and Mental Health (£400,000) 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 £557,000. Public Protection is overspent by £1,240,000, mainly as a result of unachieved savings within Connect Services. This is partly offset by underspends in Addiction Services, Learning Disability, Mental Health and Management and Support due to vacancies.

Supplies and Services is overspent by £262,000. This is mainly within Mental Health (£215,000) and relates to expenditure on legal costs and environmental house cleans.

Transfer payments is overspent by £337,000. This is mostly within Connect Services due to direct assistance and is demand led.

The income over-recovery of £1,214,000 is mostly within Learning Disability in relation to direct payment recoveries.

### **4.3 Older People/Physical Disability**

There is a net underspend of £2,409,000

Employee costs are underspent by £1,345,000. 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 £353,000 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 £597,000 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 £220,000 in Supplies and Services mainly due to domestic supplies and catering equipment in Residential and in alarms in respect of equipment purchase.

### **4.4 Children and Families**

There is a net overspend of £1,198,000

Transfer Payments is overspent by £1,714,000. There is an overspend in Direct Assistance of £1,737,000 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 £23,000 on Direct Payments.

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## **OFFICIAL**

Third Party Payments are overspent by £566,000. There is an overspend on Residential Schools of £1,000,000. Personalisation is overspent by £378,000. Offsetting this are underspends of £360,000 for Kinship and £352,000 for Family Support and £121,000 for Shared Care and Short Breaks. These variances reflect the current placement numbers in services.

There is an underspend in Employee Costs of £781,000. 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 £459,000 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 £165,000

Employee Costs are underspent by £886,000 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 £231,000 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 underspent by £149,000. Within Technical Care Services, Ceiling Track Hoists are overspent by £85,000 and Stairlifts are underspent by £507,000, Equipu is overspent by £189,000, a net underspend of £233,000. This is based on activity levels and is offset by an under-recovery in income. An overspend of £94,000 partially offsets this underspend and is mainly attributable to spend on CGI consumables.

Income is under-recovered by £643,000. Within Technical Care Services there is an under-recovery of £557,000 which reflects current activity across Equipu, Stairlifts, Ceiling Track Hoists and Linguistics. An under recovery of £86,000 in resources relates in the main to under recovery of grant funding.

### **4.6 Criminal Justice**

There is a net underspend of £470,000

There is an underspend of £470,000 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 25<sup>th</sup> September and 25<sup>th</sup> 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. It should be noted that this projection EXCLUDES the implications of the repeal of the Rwanda decision. Discussions are underway with the Home Office to understand how this will impact further on demand within the City. 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 £8,689,000 (2.59%) more than budget for the period 1<sup>st</sup> April 2024 to 13<sup>th</sup> December 2024.

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 10 - 1 APRIL 2024 TO 13 DECEMBER 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
242,739	64,687	307,426	Adults	230,666	205,458	25,208	12.27	OVER
305,414	2,191	307,605	Older People/Physical Disability	203,204	204,600	-1,396	-0.68	UNDER
140,576	1,605	142,181	Children and Families	102,294	100,636	1,658	1.65	OVER
19,826	3,531	23,357	Criminal Justice	13,593	14,063	-470	-3.34	UNDER
98,468	-9,223	89,245	Resources	64,128	56,247	7,881	14.01	OVER
807,023	62,791	869,814	TOTAL EXPENDITURE	613,885	581,004	32,881	5.66	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
40,934	31,633	72,567	Adults	69,640	54,967	14,673	26.69	OVER
10,903	633	11,536	Older People/Physical Disability	9,267	8,254	1,013	12.27	OVER
5,917	3,432	9,349	Children and Families	6,202	5,742	460	8.01	OVER
5,137	3,627	8,764	Criminal Justice	4,621	4,621	0	0.00	
180,969	16,516	197,485	Resources	180,496	172,450	8,046	4.67	OVER
243,860	55,841	299,701	TOTAL INCOME	270,226	246,034	24,192	9.83	OVER
563,163	6,950	570,113	NET EXPENDITURE	343,659	334,970	8,689	2.59	OVER
15,482	0	15,482	Specific Grant	9,031	9,031	0		
547,681	6,950	554,631	REVISED NET EXPENDITURE	334,628	325,939	8,689	2.67	OVER
0	0	0	Transfer from IJB Reserves	-8,689		-8,689		
547,681	6,950	554,631	FINAL NET EXPENDITURE	325,939	325,939	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><b>Budget Monitoring: Period 10 – Neighbourhoods, Regeneration and Sustainability</b></p>
--

**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 13 December 2024.
- 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.

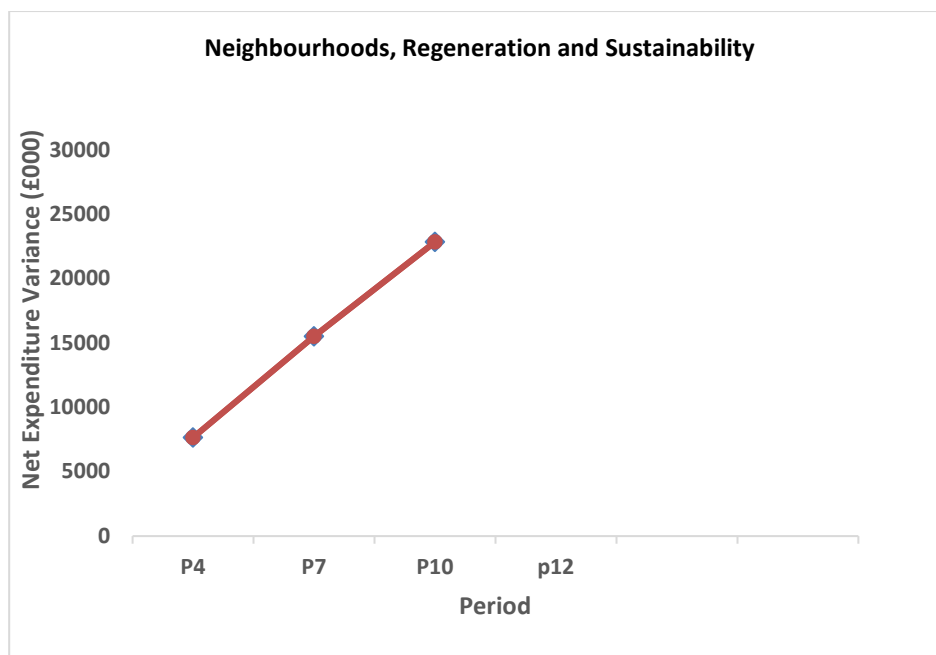
**2. Budget Changes**

- 2.1 The gross expenditure budget has increased during periods 8 to 10 by £9.786m. and the gross income budget has increased by £7.188m. The net expenditure budget has therefore increased by £2.598m. The cumulative net expenditure budget is £205.289m at period 10.
- 2.2 The significant changes during periods 8 to 10 are as follows:
  - 2.2.1 Across the Service expenditure budgets have increased in total by £2.266m in respect of the additional costs of pay awards.
  - 2.2.2 Both the expenditure and income budgets have increased in Housing Services by £11.543m relating to an additional Scottish Government grant award for the Affordable Housing Programme.
  - 2.2.3 Both the expenditure and income budgets have increased in Consultancy Services by £0.541m relating to an additional grant award from Strathclyde Partnership for Transport.
  - 2.2.4 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 £22.840m more than budget and gross income is £0.006m more than budget. This results in net expenditure being £22.834m more than budget at period 10. 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 £4.756m representing 83% 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.

<b>Service Area</b>	<b>Net Variance Over/Under (-) £000</b>	<b>Impact on Net Expenditure from Previous Report</b>
Sustainability	12	↓
Planning and Building Standards	-1,180	↓
Housing	-96	↓
Regulatory	-203	↓
Community Safety	-958	↓
Refuse Collection and Disposal	6,672	↑
Parks and Open Spaces	664	↑
Streetscene	-1,168	↓
Roads Operations	6,432	↑
Consultancy Services	497	↑
Property Asset Management	12,881	↑
Transport	-190	↑
Business Support	-529	↓
<b>TOTAL</b>	<b>22,834</b>	<b>↑</b>

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 **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 building warrants and planning applications.

#### 4.3 **Housing**

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

#### **4.4 Regulatory**

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

#### **4.5 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.

#### **4.6 Refuse Collection and Disposal**

Net expenditure is £6.672m more than budget due to a number of factors across the service. Employee net costs are £2.0m 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 are over budget by £2.5m as a result of higher costs relating to waste disposal. Income is under-recovered by £1.1m due to lower than anticipated fees from commercial waste. These overspends/under recoveries are partly offset by additional income from waste recycling.

#### **4.7 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.

#### **4.8 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.

#### **4.9 Roads Operations**

Net expenditure is £6.432m more than budget as a due to a combination of factors across the service. Supplies and services are greater than budget mainly due to energy costs for streetlighting being £3.7m overspent due to price increases. Transport costs relating to vehicle and plant hires are £1.1m 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 £1.4m 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.

#### 4.10 Consultancy Services

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

#### 4.11 Property Asset Management

Net expenditure is £12.881m more than budget due to a combination of factors across the entire GCC property estate. Energy costs are £5.7m over budget as a result of significant price increases, property rates are £0.9m and water rates £0.5m over budget, repairs £3.6m over budget despite being restricted to wind & watertight and health & safety reasons only and rents are £1.3m over budget. Rent income is under recovered by £0.6m. 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	8,077	63
Social Work	2,447	19
NRS	1,442	11
Office Accommodation	915	7
<b>Total</b>	<b>12,881</b>	<b>100</b>

#### 4.12 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.

#### 4.13 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 10: 1 April 2024 to 13 December 2024**

**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	1,375	1,606	-231	-14	<b>UNDER</b>
9,093	524	9,617	Planning and Building Standards	6,894	6,345	549	9	<b>OVER</b>
121,739	-13,735	108,004	Housing	56,944	56,956	-12	0	<b>UNDER</b>
11,057	-155	10,902	Regulatory	6,774	6,996	-222	-3	<b>UNDER</b>
23,216	-287	22,929	Community Safety	12,363	13,306	-943	-7	<b>UNDER</b>
77,066	1,389	78,455	Refuse Collection and Disposal	60,537	52,650	7,887	15	<b>OVER</b>
25,371	468	25,839	Parks and Open Spaces	17,122	16,988	134	1	<b>OVER</b>
22,474	-237	22,237	Streetscene	13,913	15,066	-1,153	-8	<b>UNDER</b>
56,540	-8,474	48,066	Roads Operations	31,163	26,157	5,006	19	<b>OVER</b>
11,419	629	12,048	Consultancy Services	13,541	12,728	813	6	<b>OVER</b>
193,764	1,901	195,665	Property Asset Mangement	146,799	134,470	12,329	9	<b>OVER</b>
13,787	143	13,930	Transport	8,510	9,307	-797	-9	<b>UNDER</b>
11,763	-70	11,693	Business Support	7,488	8,008	-520	-6	<b>UNDER</b>
<b>578,258</b>	<b>-16,274</b>	<b>561,984</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>383,423</b>	<b>360,583</b>	<b>22,840</b>	<b>6</b>	<b>OVER</b>

**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	862	1,105	-243	-22	<b>UNDER</b>
6,818	0	6,818	Planning and Building Standards	7,129	5,400	1,729	32	<b>OVER</b>
122,610	-13,770	108,840	Housing	53,398	53,314	84	0	<b>OVER</b>
3,653	71	3,724	Regulatory	2,602	2,621	-19	-1	<b>UNDER</b>
11,319	-668	10,651	Community Safety	6,905	6,890	15	0	<b>OVER</b>
11,649	-200	11,449	Refuse Collection and Disposal	9,385	8,170	1,215	15	<b>OVER</b>
10,800	85	10,885	Parks and Open Spaces	7,586	8,116	-530	-7	<b>UNDER</b>
114	0	114	Streetscene	96	81	15	19	<b>OVER</b>
62,699	-11,506	51,193	Roads Operations	34,347	35,773	-1,426	-4	<b>UNDER</b>
8,701	541	9,242	Consultancy Services	7,248	6,932	316	5	<b>OVER</b>
129,872	-1,723	128,149	Property Asset Mangement	3,991	4,543	-552	-12	<b>UNDER</b>
13,721	0	13,721	Transport	8,560	9,167	-607	-7	<b>UNDER</b>
343	0	343	Business Support	250	241	9	4	<b>OVER</b>
<b>382,893</b>	<b>-26,198</b>	<b>356,695</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>142,359</b>	<b>142,353</b>	<b>6</b>	<b>0.0</b>	<b>OVER</b>
<b>195,365</b>	<b>9,924</b>	<b>205,289</b>	<b>DIRECT NET EXPENDITURE</b>	<b>241,064</b>	<b>218,230</b>	<b>22,834</b>	<b>10</b>	<b>OVER</b>
0	0	0	Specific Government Grant	0	0	0	0	
<b>195,365</b>	<b>9,924</b>	<b>205,289</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>241,064</b>	<b>218,230</b>	<b>22,834</b>	<b>10</b>	<b>OVER</b>



**Glasgow City Council**

**Financial Services**

**Report by the Director of Financial and Business Services**

**Contact: Anne Ross – ext 78342**

<b>Budget Monitoring: Period 10 - Financial Services</b>
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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 13 December 2024.

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 8 to 10 the net expenditure budget has increased by £5.398m to 13 December 2024.
- 2.2 The significant changes to period 10 are:
  - 2.2.1 Expenditure budgets have increased by £1.831m to reflect the 24/25 staff pay award.
  - 2.2.2 Expenditure budgets have increased by £3.659m to reflect additional Scottish Welfare Fund funding provided by the Scottish Government.
  - 2.2.3 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**

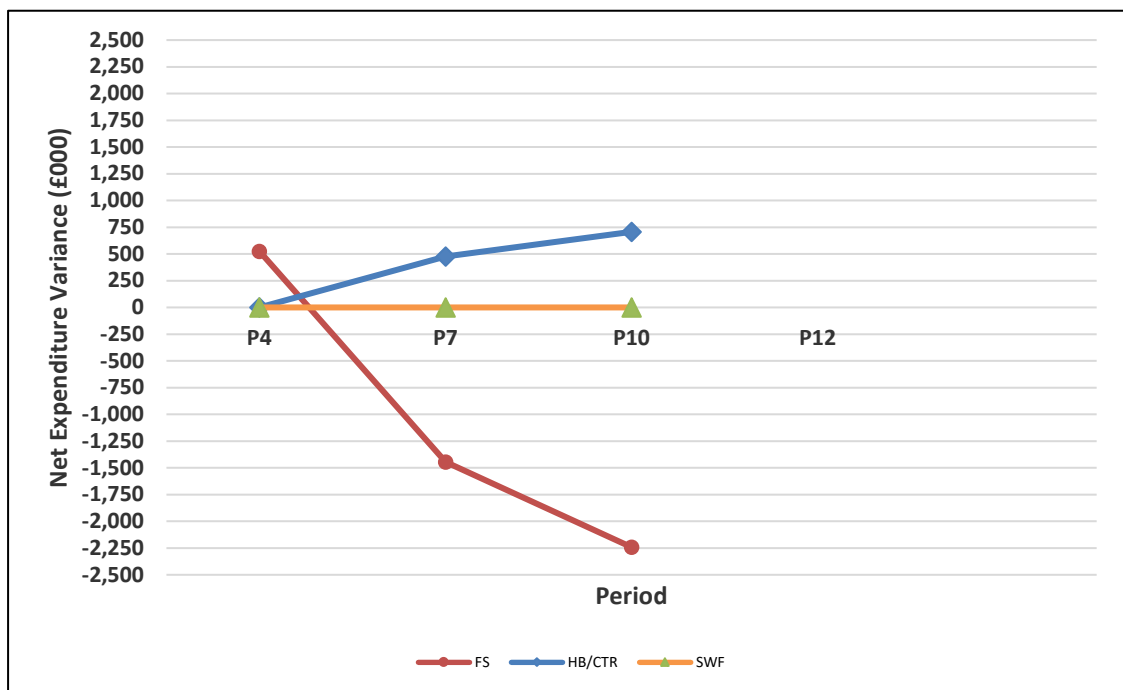
- 3.1 Gross expenditure is £3.317m less than estimate and income is £1.075m less than estimate. This results in a departmental net underspend of £2.242m (4%) to date.
- 3.2 Financial Services is also responsible for benefit payments, including related income streams, and Council Tax Reduction. Council Tax Reduction and

Benefits Payments expenditure which is currently reporting net expenditure of £91.281m which is an overspend of £0.707m (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 £1.535m (1%).

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.

<b>Service Area</b>	<b>Net Variance Over/Under (-) £000</b>	<b>Impact on Net Expenditure from Previous Report</b>
Catering and Facilities Management	1,436	↑
Customer and Business Services	-712	↓
Benefits	707	↑
Other Financial Services Divisions	-2,966	↓

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 £1.436m 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 £0.712m is mainly due to an underspend in employee costs.

#### **4.4 Benefits**

The net overspend of £0.707m 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.

## OFFICIAL

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

**FINANCIAL SERVICES**  
**PERIOD 10: 1 APRIL 2024 TO 13 DECEMBER 2024**

**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	5,655	5,665	-10	0	UNDER
1,740	146	1,886	Audit & Inspection	1,440	1,449	-9	-1	UNDER
17,512	374	17,886	Support Services	2,863	5,761	-2,898	-50	UNDER
3,404	251	3,655	Assessor & E.R.O.	2,368	2,568	-200	-8	UNDER
3,751	57	3,808	Strathclyde Pension Fund Office	2,762	2,762	0	0	
30,041	2,100	32,141	Customer & Business Services	20,473	21,286	-813	-4	UNDER
71,474	5,490	76,964	Catering and Facilities Management	52,964	52,351	613	1	OVER
<b>140,305</b>	<b>8,516</b>	<b>148,821</b>	<b>TOTAL DEPARTMENTAL EXPENDITURE</b>	<b>88,525</b>	<b>91,842</b>	<b>-3,317</b>	<b>-4</b>	<b>UNDER</b>

**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	21	87	-66	-76	UNDER
366	0	366	Audit & Inspection	95	151	-56	-37	UNDER
2,565	0	2,565	Support Services	2	0	2	0	OVER
62	221	283	Assessor & E.R.O.	233	264	-31	-12	UNDER
4,688	0	4,688	Strathclyde Pension Fund Office	0	0	0	0	
8,267	405	8,672	Customer & Business Services	4,009	4,110	-101	-2	UNDER
65,065	4,209	69,274	Catering and Facilities Management	35,030	35,853	-823	-2	UNDER
<b>90,637</b>	<b>4,835</b>	<b>95,472</b>	<b>TOTAL DEPARTMENTAL INCOME</b>	<b>39,390</b>	<b>40,465</b>	<b>-1,075</b>	<b>-3</b>	<b>UNDER</b>
<b>49,668</b>	<b>3,681</b>	<b>53,349</b>	<b>DIRECT DEPARTMENTAL NET EXPENDITURE</b>	<b>49,135</b>	<b>51,377</b>	<b>-2,242</b>	<b>-4</b>	<b>UNDER</b>
0	0	0	Specific Government Grant	0	0	0		
<b>49,668</b>	<b>3,681</b>	<b>53,349</b>	<b>ADJUSTED DEPARTMENTAL NET EXPENDITURE</b>	<b>49,135</b>	<b>51,377</b>	<b>-2,242</b>	<b>-4</b>	<b>UNDER</b>

**COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS****EXPENDITURE TO DATE**

263,347	0	263,347	Housing Benefit Payments	165,405	165,405	0	0	
13,609	-194	13,415	Discretionary Housing Payments	11,546	11,546	0	0	
78,455	0	78,455	Council Tax Reduction	77,163	77,516	-353	0	UNDER
<b>355,411</b>	<b>-194</b>	<b>355,217</b>	<b>TOTAL BENEFIT EXPENDITURE</b>	<b>254,114</b>	<b>254,467</b>	<b>-353</b>	<b>0</b>	<b>UNDER</b>

**INCOME TO DATE**

263,347	0	263,347	Housing Benefit Payments	162,692	163,752	-1,060	-1	UNDER
0	141	141	Discretionary Housing Payments	141	141	0	0	
<b>263,347</b>	<b>141</b>	<b>263,488</b>	<b>TOTAL BENEFIT INCOME</b>	<b>162,833</b>	<b>163,893</b>	<b>-1,060</b>	<b>-1</b>	<b>UNDER</b>
<b>92,064</b>	<b>-335</b>	<b>91,729</b>	<b>COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET</b>	<b>91,281</b>	<b>90,574</b>	<b>707</b>	<b>1</b>	<b>OVER</b>

**RING-FENCED FUNDS****EXPENDITURE TO DATE**

7,368	3,501	10,869	Scottish Welfare Fund	5,705	5,705	0	0	
<b>149,100</b>	<b>6,847</b>	<b>155,947</b>	<b>ADJUSTED SERVICE NET EXPENDITURE</b>	<b>146,121</b>	<b>147,656</b>	<b>-1,535</b>	<b>-1</b>	<b>UNDER</b>



**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**

<b>Budget Monitoring: Period 10 – Chief Executive's Office</b>
--

**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 13 December 2024.

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.

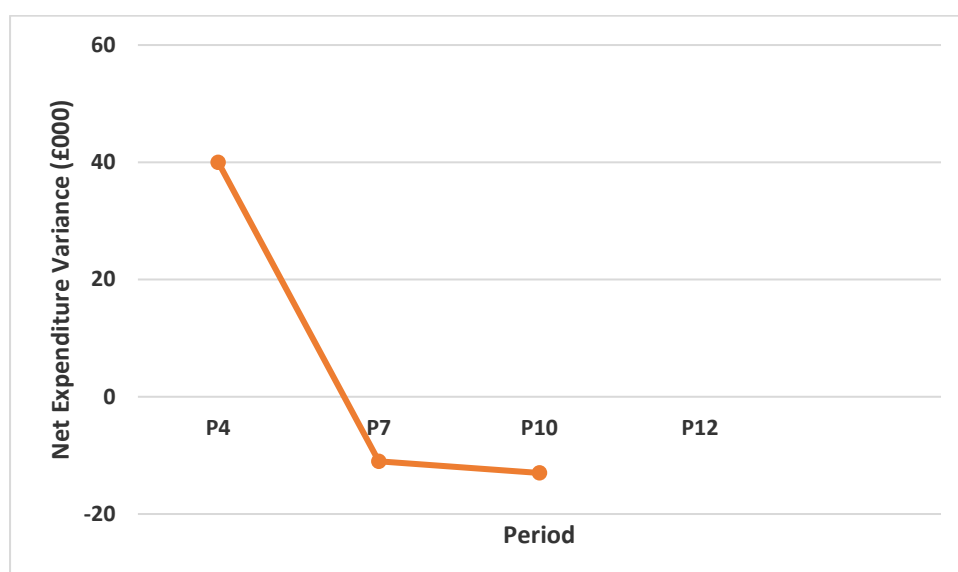
**2. Budget Changes**

- 2.1 During periods 8 to 10 the net expenditure budget has increased by £0.385m to 13 December 2024.
- 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 £123,000 less than budget and income is £111,000 less than budget. This results in a net underspend of £12,000 to date. This is mainly due to an underspend 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 £1.660m representing 88% 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	311	↑
Legal & Administration	-34	↓
Human Resources	141	↑
Transformation and Financial Inclusion	21	↑
Economic Development	-451	↓

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 £311,000 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 £34,000 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 £141,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

#### **4.5 Transformation and Financial Inclusion**

The overspend of £21,000 is mainly due to an under recovery of income offset by an underspend in Transfer Payments.

#### **4.6 Economic Development**

The underspend of £451,000 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 10: 1 APRIL 2024 TO 13 DECEMBER 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,713	430	10,143	Communication and Corporate Governance	7,294	7,057	237	3	OVER
11,476	488	11,964	Legal & Administration	8,950	8,689	261	3	OVER
4,513	963	5,476	Human Resources	4,290	4,148	142	3	OVER
7,216	13,679	20,895	Transformation and Financial Inclusion	3,214	3,325	-111	-3	UNDER
48,736	385	49,121	ICT	32,588	32,588	0	0	
42,470	24,574	67,044	Economic Development	35,953	36,605	-652	-2	UNDER
124,124	40,519	164,643	TOTAL GROSS EXPENDITURE	92,289	92,412	-123	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	19	93	-74	-80	UNDER
6,816	0	6,816	Legal & Administration	4,323	4,028	295	7	OVER
315	0	315	Human Resources	153	152	1	0	OVER
478	0	478	Transformation and Financial Inclusion	226	358	-132	-37	UNDER
8,131	0	8,131	ICT	8,131	8,131	0	0	
1,673	23,318	24,991	Economic Development	2,267	2,468	-201	-8	UNDER
17,707	23,374	41,081	TOTAL DEPARTMENTAL INCOME	15,119	15,230	-111	-1	UNDER

106,417	17,145	123,562	DIRECT NET EXPENDITURE	77,170	77,182	-12	0	UNDER
			0 Specific Government Grant			0		
106,417	17,145	123,562	ADJUSTED SERVICE NET EXPENDITURE	77,170	77,182	-12	0	UNDER



**Glasgow City Council**

**Related Companies**

**Report by the Director of Financial and Business Services**

**Contact Anne Ross Ext 78342**

<b>Budget Monitoring: Period 10 - Related Companies and Joint Boards</b>
--

**1. Introduction**

This monitoring statement provides a summary of the financial performance of **Related Companies and Joint Boards** for the period 1 April to 13 December 2024.

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**

During periods 8 to 10, the net expenditure budget increased by £1.263m, to reflect the additional costs of the pay award.

**3. Summary Position**

Gross expenditure is £3.491m overspent to period 10 and income is on line against budget. This results in a departmental net overspend of £3.491m (4%) to date.

**4. Reason for Variance**

The net overspend of £3.491m 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 10 : 1 APRIL TO 13 DECEMBER 2024

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	4,459	4,068	391	10	OVER
500	1,777	2,277	City Building Contracts	2,055	2,055	0	0	
84,342	1,183	85,525	Glasgow Life	68,338	65,238	3,100	5	OVER
4,118	44	4,162	Jobs & Business Glasgow	2,789	2,789	0	0	
2,141	36	2,177	City Property (Glasgow) LLP	1,683	1,683	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	8,115	8,115	0	0	
106,146	5,390	111,536	TOTAL GROSS EXPENDITURE	89,504	86,013	3,491	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	89,479	85,988	3,491	4	OVER
0	0	0	Specific Government Grant	0	0	0	0	
106,102	5,390	111,492	ADJUSTED SERVICE NET EXPENDITURE	89,479	85,988	3,491	4	OVER



**Glasgow City Council**

**Common Good**

**Report by the Director of Financial and Business Services**

**Contact Anne Ross Ext 78342**

<b>Budget Monitoring: Period 10 – Common Good</b>
---

## **1. Introduction**

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2024 to 13 December 2024.

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**

There were no budget changes to the common good budget during periods 8 to 10.

## **3. Summary Position**

This monitoring report covers a period equivalent to 71% of the financial year. Gross expenditure to date is £373,000, which is 47% of the annual gross expenditure budget. Gross income received to date is £254,000, resulting in net expenditure of £119,000.

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:

<b>Category</b>	<b>Actual Costs</b>
Anniversaries	£55,806
Charities	£26,751
Events	£158,434
International Visitors	£18,971
Special Individuals	£13,346
Sport	£7,139
Administration costs	£26,028
<b>Total</b>	<b>£306,475</b>

#### **4. Forecast**

There has been spend to date of £306,475 and a further £41,510 being committed for civic receptions in 2024/25. The remaining civic receptions expenditure budget of £89,015 is available for spend up to 31 March 2025.

In addition, £68,740 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
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Date	Function	Approved	Cost	Category
21-Mar-25	Drumoyne Bowling Club Centenary	20-Sep-24	£6,000	Anniversaries
<b>25-Mar-25</b>	<b>Glasgow Symphony Orchestra 50th Anniversary</b>	<b>09-Dec-24</b>	<b>£1,000</b>	<b>Anniversaries</b>
28-Mar-25	Centenary of Cardonald Ladies Bowling Club	20-Apr-23	£5,000	Anniversaries
	<b>Total for Anniversaries</b>		<b>£12,000</b>	

Date	Function	Approved	Cost	Category
18-Mar-25	Carers Scotland Summit	11-Sep-24	£500	Charities
	<b>Total for Charities</b>		<b>£500</b>	

Date	Function	Approved	Cost	Category
<b>15-Dec-24</b>	<b>Carols for Peace</b>	<b>04-Dec-24</b>	<b>£1,500</b>	<b>Events</b>
<b>17-Dec-24</b>	<b>Citizens Theatre</b>	<b>11-Oct-24</b>	<b>£6,000</b>	<b>Events</b>
<b>13-Jan-25</b>	<b>St Mungo 850 Celebration Service</b>	<b>22-Nov-24</b>	<b>£2,000</b>	<b>Events</b>
<b>16-Jan-25</b>	<b>Celtic Connections Opening Concert Reception</b>	<b>31-Oct-24</b>	<b>£700</b>	<b>Events</b>
<b>22-Jan-25</b>	<b>Showcase Scotland Reception</b>	<b>31-Oct-24</b>	<b>£910</b>	<b>Events</b>
<b>02-Feb-25</b>	<b>Chinese New Year</b>	<b>10-Dec-24</b>	<b>£400</b>	<b>Events</b>
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
	<b>Total for Events</b>		<b>£21,910</b>	

Date	Function	Approved	Cost	Category
<b>07-Mar-25</b>	<b>European Youth Parliament UK - Alba Event</b>	<b>08-Oct-24</b>	<b>£1,500</b>	<b>International Visitors</b>
<b>20-Mar-25</b>	<b>Eurogig Marseille</b>	<b>10-Oct-24</b>	<b>£1,000</b>	<b>International Visitors</b>
	<b>Total for International Visitors</b>		<b>£2,500</b>	

Date	Function	Approved	Cost	Category
<b>14-Jan-25</b>	<b>Lowland RFCA Certificates of Meritorious Service</b>	<b>05-Dec-24</b>	<b>£2,700</b>	<b>Special Individuals</b>
<b>24-Jan-25</b>	<b>CBE Honours Presentation Andrea Nolan</b>	<b>08-Nov-24</b>	<b>£400</b>	<b>Special Individuals</b>
<b>07-Feb-25</b>	<b>850 Long Serving Staff Presentation</b>	<b>24-Oct-24</b>	<b>£600</b>	<b>Special Individuals</b>
	<b>Total for Special Individuals</b>		<b>£3,700</b>	

Date	Function	Approved	Cost	Category
<b>17-Jan-25</b>	<b>Bard &amp; Belles Burns Super</b>	<b>22-Nov-24</b>	<b>£900</b>	<b>Charity Tables</b>
	<b>Total for Charity Tables</b>		<b>£900</b>	

<b>Total Civic Hospitality Commitments for 2024/25</b>	<b>£41,510</b>
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### Civic Receptions Committed 2025/26

<b>2025/26 Civic Hospitality Commitments</b>
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Date	Function	Approved	Total Cost	Category
12-May-25	Scotwork Ltd 50th Anniversary	11-Jul-24	£700	Anniversaries
<b>30-May-25</b>	<b>50th Anniversary of the Jeely Piece Club</b>	<b>15-Oct-24</b>	<b>£1,400</b>	<b>Anniversaries</b>
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
01-Aug-25	150th Anniversary of Lodge Kenmuir "Springburn" No.570	05-Apr-24	£6,000	Anniversaries
<b>22-Oct-25</b>	<b>Lodge Dramatic 571 150th Anniversary</b>	<b>10-Dec-24</b>	<b>£2,500</b>	<b>Anniversaries</b>
04-Sep-25	602 SQN Centenary	29-Aug-24	£10,000	Anniversaries
19-Sep-25	Lodge Riddrie Centenary	25-Apr-24	£5,500	Anniversaries
	<b>Total for Anniversaries</b>		<b>£34,600</b>	

Date	Function	Approved	Total Cost	Category
<b>04-Apr-25</b>	<b>St Andrews Bid Dinner</b>	<b>16-Dec-24</b>	<b>£720</b>	<b>Charities</b>
<b>16-May-25</b>	<b>Kilbride Hospice Charity Bid Dinner</b>	<b>29-Oct-24</b>	<b>£720</b>	<b>Charities</b>
<b>12-Nov-25</b>	<b>Includeme2club Volunteers</b>	<b>09-Dec-24</b>	<b>£5,000</b>	<b>Charities</b>
	<b>Total for Charities</b>		<b>£6,440</b>	

Date	Function	Approved	Total Cost	Category
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
03-Jun-25	Girls Brigade AGM	18-Jul-24	£300	Events
	<b>Total for Events</b>		<b>£2,450</b>	

Date	Function	Approved	Total Cost	Category
<b>04-Apr-25</b>	<b>Burns Pascoli</b>	<b>12-Dec-24</b>	<b>£1,050</b>	<b>Special Individuals</b>
<b>28-Sep-25</b>	<b>Children's Panel Awards</b>	<b>17-Dec-24</b>	<b>£3,000</b>	<b>Special Individuals</b>
	<b>Total for Special Individuals</b>		<b>£4,050</b>	

<b>Total Civic Hospitality Commitments for 2025/26</b>	<b>£47,540</b>
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### **Civic Receptions Committed 2026/27**

<b>2026/27 Civic Hospitality Commitments</b>
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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
	<b>Total for Anniversaries</b>		<b>£6,200</b>	

<b>Total Civic Hospitality Commitments for 2026/27</b>	<b>£6,200</b>
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### **Civic Receptions Committed 2027/28**

<b>2027/28 Civic Hospitality Commitments</b>
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Date	Function	Approved	Cost	Category
02-Jun-28	Quincentenary of The Incorporation of Weavers in Glasgow	26-Feb-24	£15,000	Events
	<b>Total for Anniversaries</b>		<b>£15,000</b>	

<b>Total Civic Hospitality Commitments for 2027/28</b>	<b>£15,000</b>
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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 10 - 1 APRIL 2024 TO 13 December 2024

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	306	131	70
93	0	93	Property Costs	67	26	72
268	0	268	Miscellaneous Charges	0	268	0
798	0	798	TOTAL GROSS EXPENDITURE	373	425	47

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	25	18	58
255	0	255	Rental Income	229	26	90
798	0	798	TOTAL DEPARTMENTAL INCOME	254	544	32
0	0	0	NET EXPENDITURE/NET INCOME (-)	119	-119	0