



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by the Executive Director of Finance

Contact: Martin Booth Ext: 73837

Item 4

20th November 2024

BUDGET MONITORING 2024-25; PERIOD 7

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2024 to 20 September 2024.

This report was considered by the City Administration Committee on 7 November 2024.

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

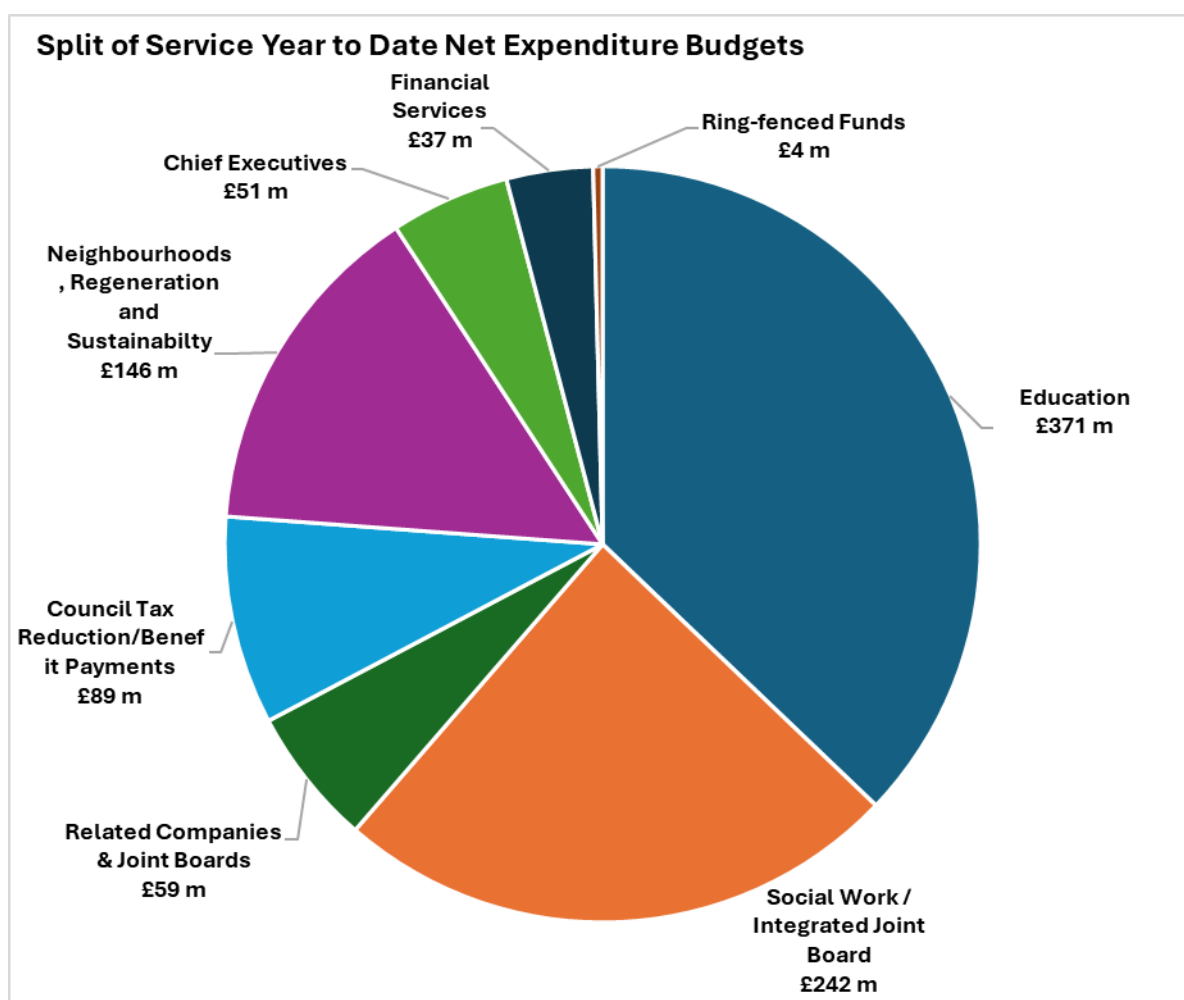
- 1.1 This report provides a summary of financial performance for the period 1 April 2024 to 20 September 2024.

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 7 are outlined in section 4, below.

4. Revenue Budget

- 4.1 During periods 5 to 7 there has been a net budget increase of £15.3m resulting in a cumulative budget increase of £50.8m 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 £2.4m to reflect previously approved general carry forwards.
 - 4.2.2 Income and expenditure budgets within Chief Executives have increased by £12.5m due to funding received from the UK Government for Shared Prosperity Funding.
 - 4.2.3 Expenditure budgets within Education Services have increased by £5.1m in respect of the agreed Teachers Pay Award for 2024/25 academic year.
 - 4.2.4 Expenditure budgets within Education Services have increased by £3.9m in respect of Probationer Funding from the Scottish Government.
 - 4.2.5 Income and expenditure budgets within Education Services have increased by £2.0m in respect of Scottish Milk and Healthy Snacks funding from the Scottish Government.
 - 4.2.6 Income and expenditure budgets within Education Services have increased by £0.8m in respect of Care Experienced – Attainment funding from the Scottish Government.
 - 4.2.7 Income and expenditure budgets within Education Services have increased by £0.5m in respect of Youth Music Initiative funding from Creative Scotland.
 - 4.2.8 Income and expenditure budgets within Education Services have increased by £1.1m in respect of Active Schools funding from Sports Scotland.
 - 4.2.9 Income and expenditure budgets within NRS have decreased by £25.3m to reflect an amendment to the 2024/25 grant award from the Scottish Government for the Affordable Housing programme.
 - 4.2.10 Income and expenditure budgets within NRS have increased by £1.2m in respect of Scotland Schools for the Future funding from the Scottish Government for the Design, Build, Finance, Maintain primary schools in Blairdardie and Carntyne.
 - 4.2.11 Expenditure budgets within Social Work have increased by £3.1m in respect of Children's Social Care Pay Uplift funding from the Scottish Government.
 - 4.2.12 Income and expenditure budgets within Social Work Services have increased by £2.6m as a result of funding received from the Scottish Government for Improved Mental Health Services for Children and Young People (£1.7m) and for Care Experienced (£0.9m).

- 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

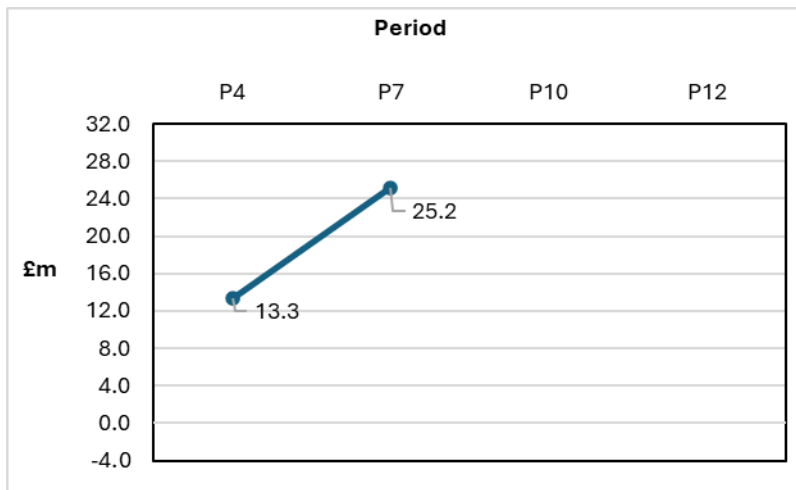
- 5.1.1 A probable outturn exercise has now been completed and is projecting that the actual income expected to be collected from council tax is £350.0 million. This is £4.2m more than budget.
- 5.1.2 The council tax collected to 30 September 2024 amounts to £167.9m. This represents 56.88% of the figure to be collected and is 0.27% 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 30 September 2024 amounts to £212.8m. This represents 47.97% of the figure to be collected and is 0.89% 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 103.3% of profile, representing an overspend of £25.2m. 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 £15.5m

- 7.1.1 This reflects an overspend of £7.9m 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 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 £8.9m

- 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. These pressures are offset by a non-recurring underspend in Early Years employee costs.

7.3 Financial Services -£1.0m

- 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 £1.8m

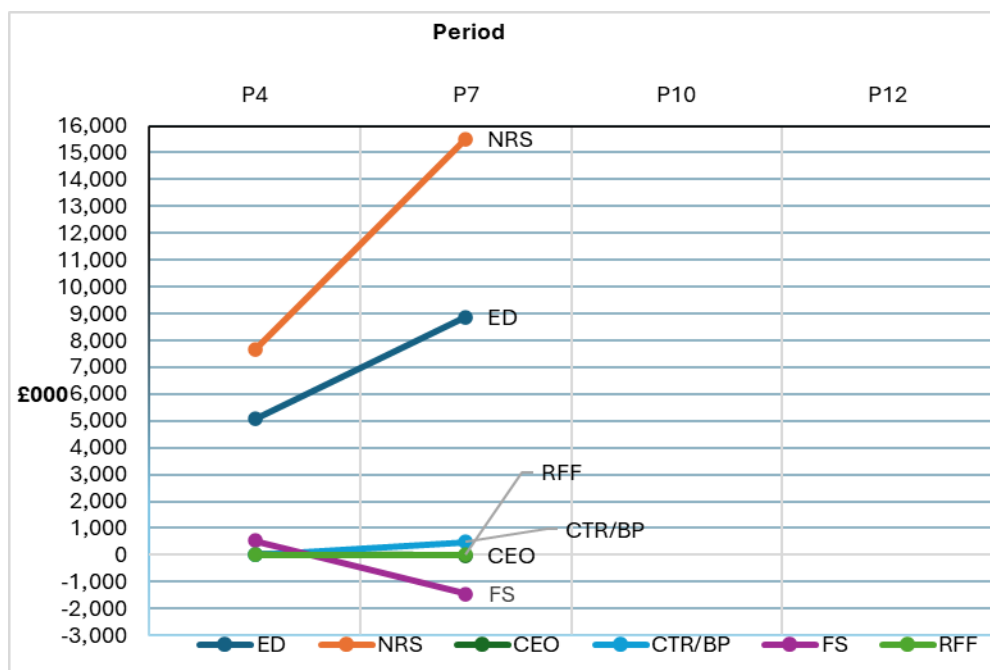
- 7.4.1 This reflects an identified deficit within Glasgow Life (£1.5m) and the RSBI deficit within City Building Joint Venture (£0.3m).

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 7 Social Work Services is showing an overspend of £3.2m. 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 The probable outturn for the year has been completed. This shows service net direct expenditure over budget by £48.3m as detailed in appendix 1.
- 10.2 Social Work Services have also completed a probable outturn for the IJB which indicates that overall net expenditure is anticipated to be £0.8m over budget. This overspend will be met from IJB reserves and has no net impact on the Council's overall financial position.
- 10.3 The probable outturn includes the impact of the pay awards for 2024-25. This includes additional costs to be met by the council from the increase to 3.2% from 3%. It also reflects estimates of funding from Scottish Government compared to actual costs of the final agreed pay awards. Pay awards for 2024-25 has resulted in an additional cost of £3.1m.
- 10.4 In light of the current financial position a review of current carry forwards has been undertaken. Given a review of employability funding a carry forward of £3.4m in relation to Glasgow Guarantee can be released.
- 10.5 Additional General Revenue Grant of £7.5m has been allocated to the council. This sum will be allocated to support the probable outturn position.
- 10.6 Council tax income is projected to be £4.2m greater than budget.
- 10.7 Financing costs are currently projected to be underspent by £11.2m due to a lower level of capital expenditure and associated borrowing than anticipated and higher interest returns on cash balances than budgeted.

10.8 Contributions from related companies are anticipated to be £0.4m under budget. This reflects a lower return from City Building related to material price increases across the sector and lower turnover within City Building (Contracts) (£0.7m) offset by an increased return from City Property (£0.3m). In addition, costs in respect of RSBI are over budget by £0.5m and costs in respect of Glasgow Life are over budget by £4.2m due to utilities and premises costs. The total impact of Related Companies activities is £5.1m above budget.

10.9 Overall the probable is forecasting a £11.7m draw from the budget support fund. An updated forecast for the budget support fund is detailed below:

Balance as at 1/4/24	+£53.5m
Draws reported at LP7 24/25	-£5.3m
Pay Award funding 23/24	+£2.5m
Draw to support 24/25 probable	<u>-£11.7m</u>
Estimated balance at 31/3/25	+£39.0m

10.10 Due to the significant overspend services have identified strict vacancy management and strict control of expenditure as actions to help address the overspends. This will be kept under review and reported back to Committee.

10.11 Social Work Services have reported the net costs of Home Office decisions are projected to be £24.1m 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 7 - 1 April 2024 to 20 September 2024

Measure	Status (Under or Over Budget Profile)	Period 7	Probable
Council Tax Income	Ahead		+£4.2m
Council Tax Collection Rate	Behind	-0.27%	
Non Domestic Rates Collection Rate	Ahead	+0.89%	
General Fund Net Expenditure	Over	+£25.2m	+£48.3m
<u>Service Departments:</u>			
Chief Executive's Office	On budget		
Education Services	Over	+£8.9m	+£17.9m
Financial Services	Under	-£1.5m	-£2.9m
Financial Services – Benefit Payments	Over	+£0.5m	+£1.0m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£15.5m	+£32.3m
		+£23.4m	+£48.3m
Pay award impact			+£3.1m
Glasgow Guarantee release			-£3.4m
Additional General Revenue Grant			-£7.5m
Financing Costs			-£11.2m
Related Companies		+£1.8m	+£5.1m
Reduction in Contribution to Budget Support Fund			-£30.2m
Probable Outturn			Nil
Social Work Services	Over	+£3.2m	+£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 30th September 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			0.00	65.74	
November			0.00	74.65	
December			0.00	82.87	
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)** **295,217**

Target collection in year (94%) **277,504**

Glasgow City Council

Budget Monitoring 2024/25

Revenues - Cash Collection

Period to 30th September 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			0.00	61.29	
November			0.00	69.63	
December			0.00	77.13	
January			0.00	83.89	
February			0.00	90.03	
March			0.00	91.54	
Total Cash to be Collected		443,565			
Target collection in year (91%)		403,644			

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

PERIOD 7: 1 APRIL 2024 TO 20 SEPTEMBER 2024

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		
106,417	16,760	123,177	Chief Executive's Office	62,686	62,789	11,906	11,998	50,780	50,791	-11	
747,988	17,659	765,647	Education Services	389,723	381,479	9,884	10,513	379,839	370,966	8,873	OVER
49,668	1,484	51,152	Financial Services	57,505	59,709	22,103	22,861	35,402	36,848	-1,446	
92,064	-335	91,729	Financial Services - Council Tax Reduction Scheme/Benefit Payments	193,821	194,060	104,838	105,553	88,983	88,507	476	OVER
7,368	300	7,668	Financial Services - Ring-fenced Funds	4,048	4,048	0	0	4,048	4,048	0	
195,365	7,325	202,690	Neighbourhoods, Regeneration and Sustainability	255,006	238,721	93,598	92,819	161,408	145,902	15,506	OVER
106,102	4,127	110,229	Related Companies and Joint Boards	60,608	58,762	17	17	60,591	58,745	1,846	OVER
-40,291	0	-40,291	Specific Grant	0	0	141	141	-141	-141	0	
1,264,681	47,320	1,312,001	TOTAL	1,023,397	999,568	242,487	243,902	780,910	755,666	25,244	OVER

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

	4	7	10	12
Percentage	103.1%	103.3%		

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

PERIOD 7: 1 APRIL 2024 TO 20 SEPTEMBER 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	3,499	566,662	Social Work Services	401,366	384,383	150,074	136,281	251,292	248,102	3,190	OVER
-15,482	0	-15,482	Specific Grant	0	0	6,451	6,451	-6,451	-6,451	0	
0	0	0	Transfer from IJB reserves	0	0	3,190	0	-3,190	0	-3,190	
547,681	3,499	551,180	TOTAL	401,366	384,383	159,715	142,732	241,651	241,651	0	

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

	4	7	10	12
Percentage	100.0%	100.0%		

DETAILED SERVICE STATEMENTS



Glasgow City Council

Education Services

Joint Report by the Executive Director of Finance and the Executive Director of Education Services.

Contact: Lorna Goldie – ext. 74224

Revenue Budget Monitoring: Period 7 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2024 to 20 September 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 5 to 7 the net expenditure budget had increased by £10.567m.
- 2.2 The significant changes for periods 5 to 7 are as follows:
 - 2.2.1 Expenditure budgets have increased by £5.1m in respect of the agreed Teachers Pay Award for 2024/25 academic year.
 - 2.2.2 Expenditure budgets have increased by £3.861m in respect of Probationer Funding from the Scottish Government.
 - 2.2.3 Expenditure budgets have increase by £1.220m in respect of Grant Carry Forwards from 2023/24.
 - 2.2.4 Expenditure and Income budgets have increased by £2.005m to reflect Scottish Milk and Healthy Snacks funding from the Scottish Government.
 - 2.2.5 Expenditure and Income budgets have increased by £0.775m to reflect Care Experienced – Attainment funding from the Scottish Government.
 - 2.2.6 Expenditure and Income budgets have increased by £0.541m to reflect Youth Music Initiative funding from Creative Scotland.

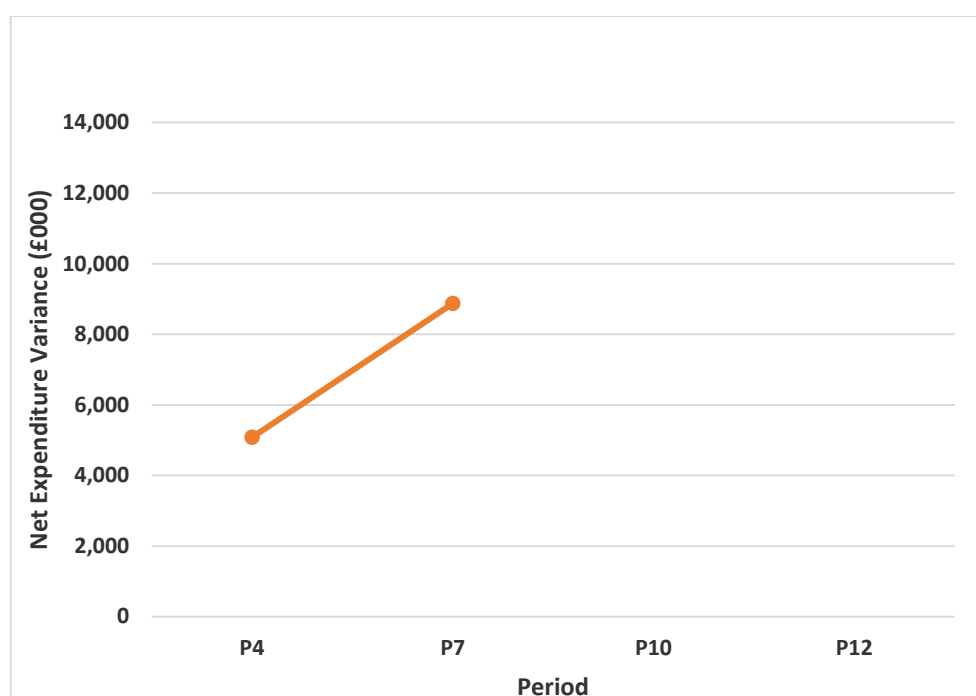
2.2.7 Expenditure and Income budgets have increased by £1.059m to reflect Active Schools funding from Sports Scotland.

2.2.8 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 £8,244,000 higher than budget and gross income is £629,000 less than budget. This results in net expenditure being £8,873,000 over budget at period 7.

3.2 Variance Comparison



3.3 The 2024-25 budget includes approved savings of £8.305m. The new year savings are being 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 reduced through application of the budget support fund. It is anticipated that the Review of Resources full year effect saving will not be fully achieved. At this stage of the year, it is anticipated that actual savings will amount to £7.985m (including £0.898m of technical adjustments), representing 96% 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	-275	↓
Early Years Service	-3,548	↓
Primary Schools	1,225	↑
Secondary Schools	4,396	↑
Additional Support for Learning	6,719	↑
Other Education Mainheads	356	↑

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 £275,000 is within Employee Costs.

4.3 Early Years

The net underspend of £3,548,000 at period 7 is made up primarily of underspends in Employee costs of £2,966,000; and an over-recovery of Income of £176,000. The programme for employing graduates into nursery employment is underspent by £400,000. 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 £1,255,000 arises mainly from a pressure in Employee Costs of £1,610,000 due to school staffing entitlements aligned to pupil roll numbers and need. Whilst pupil numbers decreased by 158 pupils at the census of September 2024, the need for support for learning assistants, particularly one to one support, contributes to the overspend. There is no longer any external grant funding associated with Ukrainian pupils.

Transport is overspent by £211,000 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 £178,000 at Period 7, mainly due to the level of school meal income.

4.5 Secondary

At period 7 there is a net overspend of £4,396,000 arising mainly from an overspend in Employee Costs (£3,377,000) 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 (£434,000).

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 £264,000 overspent at Period 7.

There is a significant under-recovery of income at Period 7 in relation to lower than budgeted School Meal Income (£399,000) due to low uptake and School Letting (£107,000).

4.6 Additional Support for Learning (ASL)

The net overspend of £6,719,000, at period 7, results primarily from overspends in employee costs (£4,937,000) and transport (£770,000). 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. The overspend in staffing is reflected between teachers (£3,153,000) and support staff (£2,043,000).

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 £653,000 at Period 7. There is also an overspend (£272,000) 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, and this has had an impact recently in both bus

and taxi usage in ASL, although 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 (£131,000) with 10 pupils less being charged out after being noted as leavers in June 2024.

4.7 Other Education Mainheads

The net overspend of £356,000 at Period 7 arises mainly from overspends in employee cost budgets linked to historic cost pressures (£192,000). There are also overspends in supplies and services (£176,000) relating to an increase in demand for Occupational Health services and also inflationary increases in relation to copyright licencing within schools. There are also under-recoveries in income at Blairvadach (£205,000).

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 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 leadership team within Education will continue with 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 increases in actual rolls and above inflationary increases on transport provision.

The financial pressures continue to be considered through a series of management actions, including restrictions on all non-essential spend and robust vacancy management.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 7 - 1 APRIL 2024 TO 20 SEPTEMBER 2024

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	2,381	2,656	-275	-10	UNDER
137,573	4,978	142,551	Early Years Service	61,369	64,740	-3,371	-5	UNDER
262,892	14,157	277,049	Primary Schools	137,728	136,322	1,406	1	OVER
255,733	10,405	266,138	Secondary Schools	138,451	134,552	3,899	3	OVER
78,580	2,598	81,178	Additional Support for Learning	44,173	37,856	6,317	17	OVER
6,576	139	6,715	Schools - Other	3,598	3,189	409	13	OVER
3,197	0	3,197	Education Maintenance Allowance / Bursaries	744	744	0	0	
123	0	123	Gateway	123	123	0	0	
579	302	881	Education Improvement Services	-352	-346	-6	2	UNDER
7,950	1,955	9,905	Education - Miscellaneous	884	1,023	-139	-14	UNDER
1,606	930	2,536	Vocational Training	624	620	4	1	OVER
760,182	35,598	795,780	TOTAL GROSS EXPENDITURE	389,723	381,479	8,244	2	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	16	16	Support Services	0	0	0	0	
648	4,895	5,543	Early Years Service	4,011	3,834	177	5	OVER
2,322	7,136	9,458	Primary Schools	1,775	1,594	181	11	OVER
3,215	2,736	5,951	Secondary Schools	1,783	2,280	-497	-22	UNDER
2,047	930	2,977	Additional Support for Learning	1,087	1,489	-402	-27	UNDER
894	-7	887	Schools - Other	209	298	-89	0	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	699	699	0	0	
0	0	0	Gateway	0	0	0	0	
68	-6	62	Education Improvement Services	64	63	1	2	OVER
0	755	755	Education - Miscellaneous	0	0	0	0	
0	1,484	1,484	Vocational Training	256	256	0	0	
12,194	17,939	30,133	TOTAL DEPARTMENTAL INCOME	9,884	10,513	-629	-6	UNDER
747,988	17,659	765,647	DIRECT NET EXPENDITURE	379,839	370,966	8,873	2	OVER
40,291	0	40,291	Specific Government Grant	141	141	0	0	
707,697	17,659	725,356	ADJUSTED SERVICE NET EXPENDITURE	379,698	370,825	8,873	2	OVER



Glasgow City Council

Glasgow City Health and Social Care Partnership

**Joint Report by the Executive Director of Finance and the
Chief Officer, Glasgow Health and Social Care Partnership**

Contact: Sharon Wearing - ext 78838

<p>Budget Monitoring: 2024/25 Period 7 – Social Work Services</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 20 September 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.

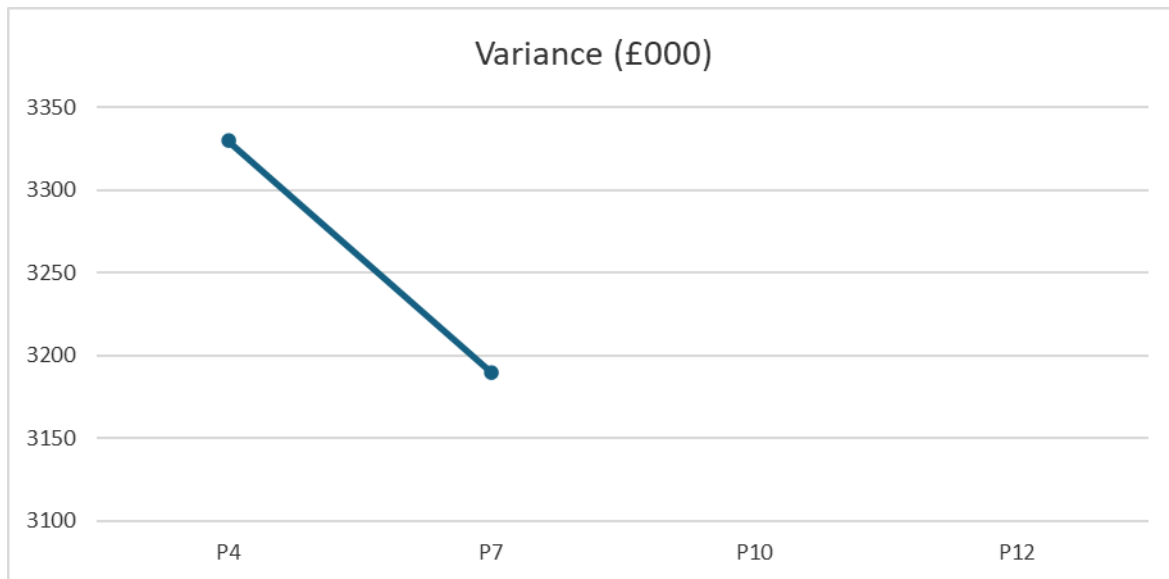
2. Budget Changes

- 2.1 During periods 5 to 7 the net expenditure budget has increased by £2,937,000.
- 2.2 In Periods 5 to 7, Children and Families budgets (income and expenditure) increased by £1,709,000 for improved mental health services for children and young people funding, £874,000 for care experienced funding and £3,097,000 for children's social care uplift (expenditure only) from the Scottish Government.
- 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 £16,983,000 (4.42%) higher than budget and income is £13,793,000 (10.12%) more than budget, giving net expenditure of £3,190,000 (1.29%) 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 81% 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	5,426	↑
Older People/Physical Disability	-2,139	↓
Children and Families	525	↑
Criminal Justice	-277	↓
Resources	-345	↓

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 £5,426,000

This is mainly attributable to an overspend of £4,018,000 net within Homelessness which relates solely to pressures arising from the impact of Home Office accelerated decision making.

The variances noted below relate to the remaining care groups in Adult Services excluding homelessness. Third party is overspent by £1,761,000. This is mainly within Learning Disability (£1,301,000) and Mental Health (£301,000) due to demand for care packages being greater than budget availability.

Employee costs are overspent by £191,000. Public Protection is overspent by £841,000, 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 £184,000. This is mainly within Mental Health (£153,000) and relates to expenditure on legal costs and environmental house cleans.

The income over-recovery of £934,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net underspend of £2,139,000

Employee costs are underspent by £760,000. 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 £289,000 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 £1,198,000 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 £200,000 in Supplies and Services mainly due to domestic supplies and equipment catering in Residential and in alarms in respect of equipment purchase.

Income is over recovered by £670,000 mainly due to direct payment recoveries.

4.4 Children and Families

There is a net overspend of £525,000

Transfer Payments is overspent by £1,111,000. There is an overspend in Direct Assistance of £1,158,000 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 £48,000 on Direct Payments.

There is an underspend in Employee Costs of £502,000. 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 £300,000 which mainly relates to UASC (Unaccompanied Asylum-Seeking Children) income from the Home Office.

4.5 Resources

There is a net underspend of £345,000

Employee Costs are underspent by £609,000 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 £104,000 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 £284,000. Within Technical Care Services, Ceiling Track Hoists are overspent by £45,000 and Stairlifts are underspent by £282,000, a net underspend of £237,000 with further small underspends within TASS and Equipu. This is based on activity levels and is offset by an under-recovery in income.

Income is under-recovered by £422,000. Within Technical Care Services there is an under-recovery of £454,000 which reflects current activity across Equipu, Stairlifts, Ceiling Track Hoists and Linguistics.

4.6 Criminal Justice

There is a net underspend of £277,000

There is an underspend of £277,000 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 £11.6m for the IJB for 2024-25, of which £0.779m relates to Council services. This excludes the costs of accelerated Home Office decisions. A recovery plan totalling £11.6m has been developed and was approved by the IJB on 25th September.

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. The Executive Team will monitor progress in delivering the recovery plan to reduce the current overspend and bring spend back in line with budgets.

The costs of Home Office decisions are projected to be £35.7m 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 £24.1m. 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 £3,190,000 (1.29%) more than budget for the period 1st April 2024 to 20th September 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 7 - 1 APRIL 2024 TO 20 SEPTEMBER 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
242,739	63,614	306,353	Adults	154,806	139,325	15,481	11.11	OVER
305,414	-3,380	302,034	Older People/Physical Disability	131,902	133,370	-1,468	-1.10	UNDER
140,576	114	140,690	Children and Families	67,113	66,288	825	1.24	OVER
19,826	3,527	23,353	Criminal Justice	8,814	9,091	-277	-3.05	UNDER
98,468	-8,810	89,658	Resources	38,731	36,309	2,422	6.67	OVER
807,023	55,065	862,088	TOTAL EXPENDITURE	401,366	384,383	16,983	4.42	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
40,934	31,632	72,566	Adults	45,636	35,581	10,055	28.26	OVER
10,903	133	11,036	Older People/Physical Disability	5,776	5,105	671	13.14	OVER
5,917	3,432	9,349	Children and Families	4,534	4,234	300	7.09	OVER
5,137	3,627	8,764	Criminal Justice	2,430	2,430	0	0.00	
180,969	12,742	193,711	Resources	91,698	88,931	2,767	3.11	OVER
243,860	51,566	295,426	TOTAL INCOME	150,074	136,281	13,793	10.12	OVER
563,163	3,499	566,662	NET EXPENDITURE	251,292	248,102	3,190	1.29	OVER
15,482	0	15,482	Specific Grant	6,451	6,451	0		
547,681	3,499	551,180	REVISED NET EXPENDITURE	244,841	241,651	3,190	1.32	OVER
0	0	0	Transfer from IJB Reserves	-3,190		-3,190		
547,681	3,499	551,180	FINAL NET EXPENDITURE	241,651	241,651	0		



Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

**Joint Report by the Executive Director of Finance and the
Executive Director of NRS**

Contact: Alison Duffy – 07554 950796

<p>Budget Monitoring: Period 7 – Neighbourhoods, Regeneration and Sustainability</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 20 September 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.

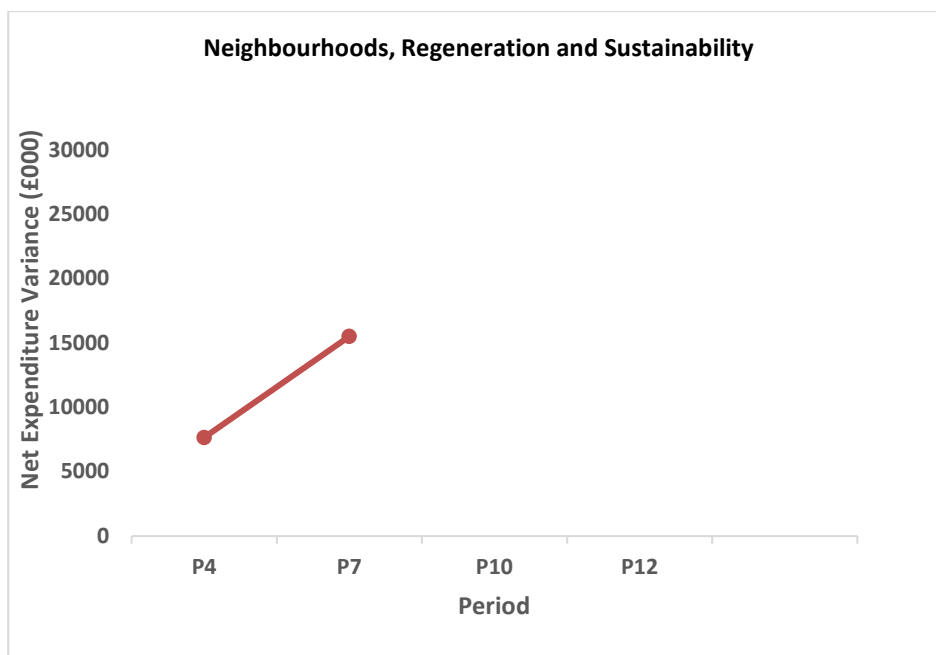
2. Budget Changes

- 2.1 The gross expenditure budget has decreased during periods 5 to 7 by £25.582m. and the gross income budget has decreased by £26.132m. The net expenditure budget has therefore increased by £0.550m. The cumulative net expenditure budget is £202.690m at period 7.
- 2.2 The significant changes during periods 5 to 7 are as follows:
 - 2.2.1 Both the expenditure and income budgets have decreased in Housing Services by £25.313m to reflect an amendment to the 2024/25 grant award from the Scottish Government for the Affordable Housing programme.
 - 2.2.2 Both the expenditure and income budgets have been increased in Property Asset Management by £1,247m relating to a Scottish Government grant award for the Design, Build, Finance, Maintain primary schools in Blairdardie and Carntyne.
 - 2.2.3 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 £16.285m (7%) more than budget and gross income is £0.779m (1%) more than budget. This results in net expenditure being £15.506m more than budget at period 7. This overspend is 11% 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 £3.757m representing 65% 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	132	↑
Planning and Building Standards	-394	↓
Housing	80	↑
Regulatory	-162	↓
Community Safety	-494	↓
Refuse Collection and Disposal	4,755	↑
Parks and Open Spaces	453	↑
Streetscene	-804	↓
Roads Operations	4,150	↑
Consultancy Services	274	↑
Property Asset Management	7,931	↑
Transport	-222	↓
Business Support	-193	↓
TOTAL	15,506	↑

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 more than budget due a net under recovery of income from fees and charges relating to EV charging partly offset by underspends across a number of subjective headings including staff costs.

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 building warrants and planning applications.

4.4 Housing

Net expenditure is more than budget due to an under recovery of income from landlord registration fees.

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.

4.7 Refuse Collection and Disposal

Net expenditure is £4.755m more than budget due to a number of factors across the service. Employee net costs are £1.128m greater than budget as a result of agency costs and overtime incurred to cover for absence and vacancies. Transport costs are £0.834m more than budget due to the cost of maintaining the Council's aging vehicle fleet. Contractor payments are over budget by £2.786m as a result of higher costs relating to waste disposal. Income is under-recovered by £0.722m due to lower than anticipated fees from commercial waste. These overspends/under recoveries are partly offset by additional income from waste recycling.

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 strict vacancy management.

4.10 Roads Operations

Net expenditure is £4.150m 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 £2.414m overspent due to price increases. Transport costs relating to vehicle and plant hires are £0.681m over budget, mainly as a result of the cost of support to the gully programme. Third party payments are £0.788m over budget mainly as a result of costs relating to traffic management. Income is £0.508m less than budget due to an under recovery of fees from bus lane enforcement, on-street parking and off-street 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 £7.931m more than budget due to a combination of factors across the entire GCC property estate. Energy costs are £3.681m over budget as a result of significant price increases, property rates are £0.574m and water rates £0.323m over budget, repairs £2.137m over budget despite being restricted to wind & watertight and H &S reasons only, and rents £1.000m over budget. 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	4,649	58
Social Work	1,574	20
NRS	945	12
City Centre Office Accommodation	763	10
Total	7,931	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 7: 1 April 2024 to 20 September 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
969	1,619	2,588	Sustainability	1,144	1,276	-132	-10	UNDER
9,093	414	9,507	Planning and Building Standards	4,762	4,075	687	17	OVER
121,739	-25,335	96,404	Housing	38,636	38,647	-11	0	UNDER
11,057	-282	10,775	Regulatory	4,537	4,688	-151	-3	UNDER
23,216	-485	22,731	Community Safety	8,062	8,592	-530	-6	UNDER
77,066	950	78,016	Refuse Collection and Disposal	41,373	36,279	5,094	14	OVER
25,371	89	25,460	Parks and Open Spaces	11,226	11,089	137	1	OVER
22,474	-500	21,974	Streetscene	8,938	9,748	-810	-8	UNDER
56,540	-3,964	52,576	Roads Operations	20,395	16,753	3,642	22	OVER
11,419	-142	11,277	Consultancy Services	8,612	7,066	1,546	22	OVER
193,764	1,740	195,504	Property Asset Mangement	97,069	89,505	7,564	8	OVER
13,787	0	13,787	Transport	5,268	5,765	-497	-9	UNDER
11,763	-166	11,597	Business Support	4,984	5,238	-254	-5	UNDER
578,258	-26,062	552,196	TOTAL GROSS EXPENDITURE	255,006	238,721	16,285	7	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	590	854	-264	-31	UNDER
6,818	0	6,818	Planning and Building Standards	5,040	3,959	1,081	27	OVER
122,610	-25,313	97,297	Housing	36,897	36,988	-91	0	UNDER
3,653	71	3,724	Regulatory	1,710	1,699	11	1	OVER
11,319	-668	10,651	Community Safety	4,447	4,483	-36	-1	UNDER
11,649	-200	11,449	Refuse Collection and Disposal	6,623	6,284	339	5	OVER
10,800	-33	10,767	Parks and Open Spaces	5,354	5,670	-316	-6	UNDER
114	0	114	Streetscene	47	53	-6	-11	UNDER
62,699	-6,566	56,133	Roads Operations	21,674	22,182	-508	-2	UNDER
8,701	0	8,701	Consultancy Services	2,797	1,525	1,272	83	OVER
129,872	-1,650	128,222	Property Asset Mangement	2,859	3,226	-367	-11	UNDER
13,721	0	13,721	Transport	5,459	5,734	-275	0	UNDER
343	0	343	Business Support	101	162	-61	-38	UNDER
382,893	-33,387	349,506	TOTAL DEPARTMENTAL INCOME	93,598	92,819	779	1	OVER
195,365	7,325	202,690	DIRECT NET EXPENDITURE	161,408	145,902	15,506	11	OVER
0	0	0	Specific Government Grant	0	0	0	0	
195,365	7,325	202,690	ADJUSTED SERVICE NET EXPENDITURE	161,408	145,902	15,506	11	OVER



Glasgow City Council

Financial Services

Report by the Executive Director of Finance

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 7 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2024 to 20 September 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

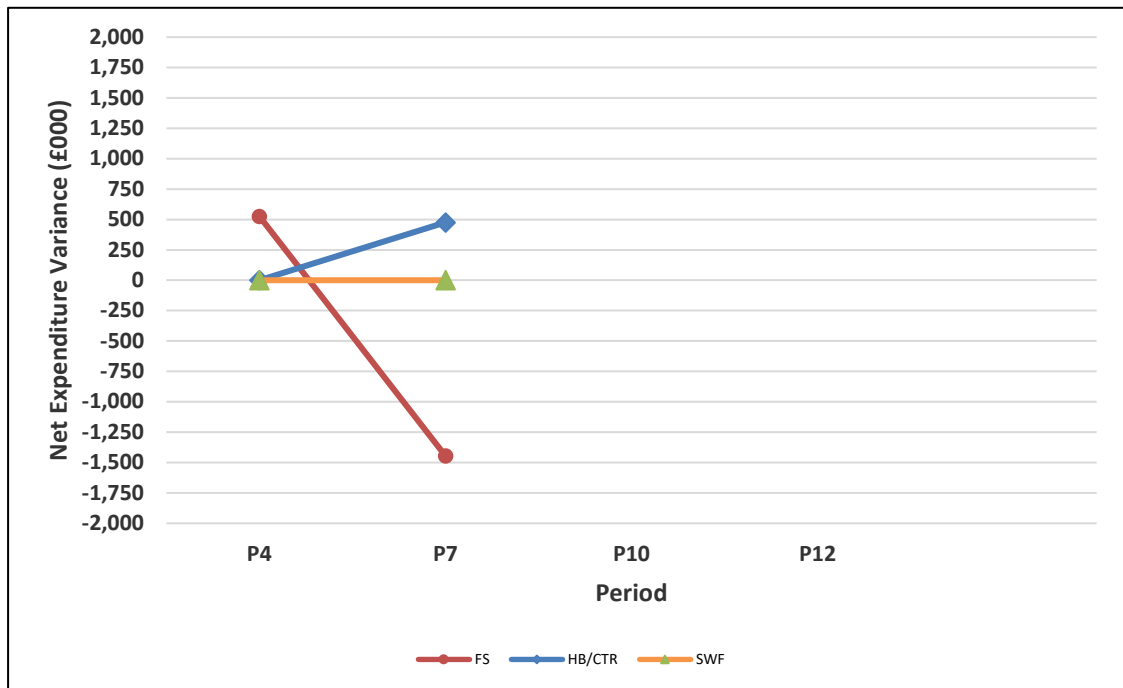
- 2.1 During periods 5 to 7 the net expenditure budget has increased by £0.575m to 20 September 2024.
- 2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £2.204m less than estimate and income is £0.758m less than estimate. This results in a departmental net underspend of £1.446m (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 £88.983m which is an overspend of £0.476m (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 however due to the demand for grants from the Scottish Welfare Fund the priority level continues to be set at the highest rating of High Most Compelling. This is being closely monitored.

3.4 Overall the Financial Services Department shows a net underspend of £0.970m (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.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Catering and Facilities Management	894	↓
Customer and Business Services	-256	↑
Benefits	476	↑
Other Financial Services Divisions	-2,084	↓

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 £0.894m 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 £0.256m is mainly due to an underspend in employee costs.

4.4 Benefits

The net overspend of £0.476m 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 7: 1 APRIL 2024 TO 20 SEPTEMBER 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
12,383	-23	12,360	Financial Strategy & Management	3,651	3,610	41	1	OVER
1,740	0	1,740	Audit & Inspection	871	868	3	0	OVER
17,512	374	17,886	Support Services	2,213	4,258	-2,045	-48	UNDER
3,404	214	3,618	Assessor & E.R.O.	1,466	1,595	-129	-8	UNDER
3,751	0	3,751	Strathclyde Pension Fund Office	1,800	1,800	0	0	
30,041	1,317	31,358	Customer & Business Services	13,549	13,877	-328	-2	UNDER
71,474	4,197	75,671	Catering and Facilities Management	33,955	33,701	254	1	OVER
140,305	6,079	146,384	TOTAL DEPARTMENTAL EXPENDITURE	57,505	59,709	-2,204	-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	6	0	6	0	OVER
366	0	366	Audit & Inspection	27	62	-35	-56	UNDER
2,565	0	2,565	Support Services	1	0	1	0	OVER
62	221	283	Assessor & E.R.O.	232	250	-18	-7	UNDER
4,688	0	4,688	Strathclyde Pension Fund Office	0	0	0	0	
8,267	403	8,670	Customer & Business Services	1,994	2,066	-72	-3	UNDER
65,065	3,971	69,036	Catering and Facilities Management	19,843	20,483	-640	-3	UNDER
90,637	4,595	95,232	TOTAL DEPARTMENTAL INCOME	22,103	22,861	-758	-3	UNDER
49,668	1,484	51,152	DIRECT DEPARTMENTAL NET EXPENDITURE	35,402	36,848	-1,446	-4	UNDER
0	0	0	Specific Government Grant	0	0	0		
49,668	1,484	51,152	ADJUSTED DEPARTMENTAL NET EXPENDITURE	35,402	36,848	-1,446	-4	UNDER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	109,600	109,600	0	0	
13,609	-194	13,415	Discretionary Housing Payments	6,853	6,853	0	0	
78,455	0	78,455	Council Tax Reduction	77,368	77,607	-239	0	UNDER
355,411	-194	355,217	TOTAL BENEFIT EXPENDITURE	193,821	194,060	-239	0	UNDER

INCOME TO DATE

263,347	0	263,347	Housing Benefit Payments	104,697	105,412	-715	-1	UNDER
0	141	141	Discretionary Housing Payments	141	141	0	0	
263,347	141	263,488	TOTAL BENEFIT INCOME	104,838	105,553	-715	-1	UNDER
92,064	-335	91,729	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EXPENDITURE	88,983	88,507	476	1	OVER

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	300	7,668	Scottish Welfare Fund	4,048	4,048	0	0	
149,100	1,449	150,549	ADJUSTED SERVICE NET EXPENDITURE	128,433	129,403	-970	-1	UNDER



Glasgow City Council

Chief Executive's Office

Joint Report by the Executive Director of Finance and the Chief Executive

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 7 – Chief Executive's Office

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 20 September 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.

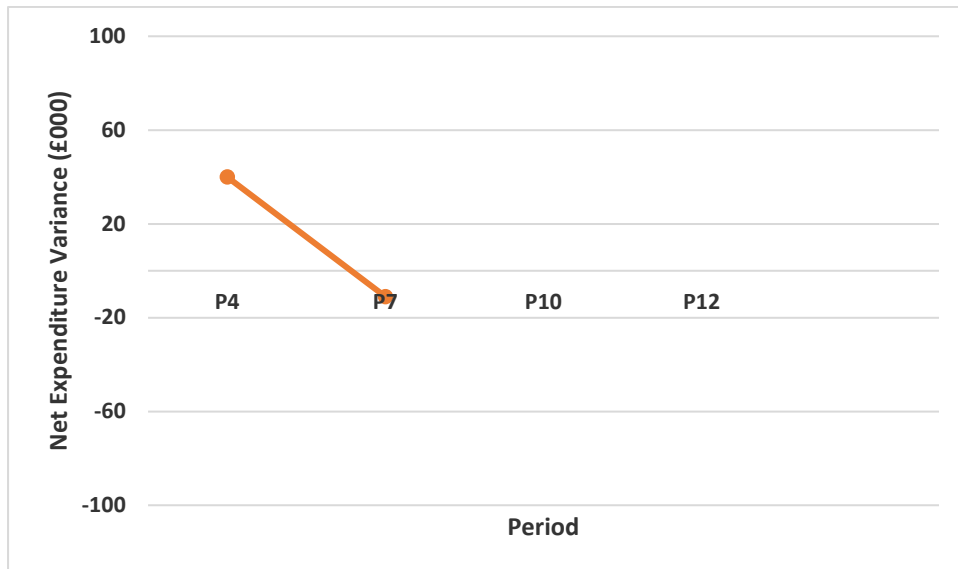
2. Budget Changes

- 2.1 During periods 5 to 7 the net expenditure budget has increased by £0.691m to 20 September 2024.
- 2.2 The significant changes to period 7 are:
 - 2.2.1 Income and expenditure budgets increased by £12.520m due to funding received from the UK Government for Shared Prosperity Funding.
 - 2.2.2 Gross expenditure budgets have increased by £1.106m to reflect the drawdown of previously approved carry forwards.
 - 2.2.3 Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £103,000 less than budget and income is £92,000 less than budget. This results in a net underspend of £11,000 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	214	↑
Legal & Administration	-15	↓
Human Resources	63	↑
Transformation and Financial Inclusion	7	↑
Economic Development	-280	↓

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 net overspend of £214,000 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 net underspend of £15,000 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 net overspend of £63,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 Transformation and Financial Inclusion

The net overspend of £7,000 is mainly due to an under recovery of income offset by an underspend in Transfer Payments.

4.6 Economic Development

The net underspend of £280,000 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.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 7: 1 APRIL 2024 TO 20 SEPTEMBER 2024

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,713	118	9,831	Communication and Corporate Governance	4,919	4,756	163	3	OVER
11,476	242	11,718	Legal & Administration	5,961	5,774	187	3	OVER
4,513	925	5,438	Human Resources	2,897	2,833	64	2	OVER
7,216	14,129	21,345	Transformation and Financial Inclusion	2,345	2,454	-109	-4	UNDER
48,736	300	49,036	ICT	22,753	22,753	0	0	
42,470	24,381	66,851	Economic Development	23,811	24,219	-408	-2	UNDER
124,124	40,095	164,219	TOTAL GROSS EXPENDITURE	62,686	62,789	-103	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	12	63	-51	-81	UNDER
6,816	0	6,816	Legal & Administration	2,909	2,707	202	7	OVER
315	0	315	Human Resources	110	109	1	0	OVER
478	0	478	Transformation and Financial Inclusion	386	502	-116	-23	UNDER
8,131	0	8,131	ICT	8,131	8,131	0	0	
1,673	23,279	24,952	Economic Development	358	486	-128	-26	UNDER
17,707	23,335	41,042	TOTAL DEPARTMENTAL INCOME	11,906	11,998	-92	-1	UNDER

106,417	16,760	123,177	DIRECT NET EXPENDITURE	50,780	50,791	-11	0	UNDER
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0 Specific Government Grant 0

106,417	16,760	123,177	ADJUSTED SERVICE NET EXPENDITURE	50,780	50,791	-11	0	UNDER
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Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Anne Ross Ext 78342

Budget Monitoring: Period 7 - Related Companies and Joint Boards

1. Introduction

This monitoring statement provides a summary of the financial performance of **Related Companies and Joint Boards** for the period 1 April to 20 September 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 5 to 7, there were no changes to the net expenditure budget.

3. Summary Position

Gross expenditure is £1.846m overspent to period 7 and income is on line against budget. This results in a departmental net overspend of £1.846m (3%) to date.

4. Reason for Variance

The net overspend of £1.846m 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 7 : 1 APRIL TO 20 SEPTEMBER 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	2,438	2,164	274	13	OVER
500	1,777	2,277	City Building Contracts	1,084	1,084	0	0	
84,342	0	84,342	Glasgow Life	46,916	45,344	1,572	3	OVER
4,118	0	4,118	Jobs & Business Glasgow	2,059	2,059	0	0	
2,141	0	2,141	City Property (Glasgow) LLP	1,152	1,152	0	0	
2,065	0	2,065	City Property Investment	1,549	1,549	0	0	
10,820	0	10,820	Strathclyde Partnership for Transport	5,410	5,410	0	0	
106,146	4,127	110,273	TOTAL GROSS EXPENDITURE	60,608	58,762	1,846	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	17	17	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	17	17	0	0	
106,102	4,127	110,229	DIRECT NET EXPENDITURE	60,591	58,745	1,846	3	OVER
0	0	0	Specific Government Grant	0	0	0	0	
106,102	4,127	110,229	ADJUSTED SERVICE NET EXPENDITURE	60,591	58,745	1,846	3	OVER



Glasgow City Council

Common Good

Report by the Executive Director of Finance

Contact: Anne Ross – ext 78342

Budget Monitoring: Period 7 – Common Good
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1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2024 to 20 September 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 5 to 7.

3. Summary Position

This monitoring report covers a period equivalent to 47% of the financial year. Gross expenditure to date is £151,000, which is 19% of the annual gross expenditure budget. Gross income received to date is £176,000, resulting in net income of £25,000.

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	£30,311
Charities	£13,083
Events	£22,818
International Visitors	£4,238
Special Individuals	£5,336
Sport	£3,302
Administration costs	£15,548
Total	£94,636

4. Forecast

There has been spend to date of £94,636 and a further £115,235 being committed for civic receptions in 2024/25. The remaining civic receptions expenditure budget of £227,129 is available for spend up to 31 March 2025.

In addition, £54,350 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
03-Oct-24	Glasgow Mid Argyll Shinty Club 100th Anniversary	22-Mar-24	£3,600	Anniversaries
04-Oct-24	Centenary of 214th Glasgow Company BB Ex-Members' Association	20-Mar-23	£3,500	Anniversaries
05-Oct-24	Scottish Conjurers' Association 100th anniversary	16-Feb-24	£700	Anniversaries
06-Nov-24	Lodge Possilpark 1330 Centenary	11-Sep-23	£4,950	Anniversaries
13-Nov-24	VTO 50th Anniversary	31-May-24	£6,250	Anniversaries
21-Mar-25	Drumoyne Bowling Club Centenary	20-Sep-24	£6,000	Anniversaries
28-Mar-25	Centenary of Cardonald Ladies Bowling Club	20-Apr-23	£5,000	Anniversaries
	Total for Anniversaries		£30,000	

Date	Function	Approved	Cost	Category
23-Oct-24	Poppy Appeal Event	09-Aug-24	£400	Charities
29-Nov-24	Lord Provost St Andrew's Event	01-Oct-24	£10,000	Charities
18-Mar-25	Carers Scotland Summit	11-Sep-24	£500	Charities
	Total for Charities		£10,900	

Date	Function	Approved	Cost	Category
26-Sep-24	CIPFA Scotland	13-May-24	£1,050	Events
02-Oct-24	Road Safety Awards	17-Sep-24	£1,260	Events
22-Oct-24	Garden of Remembrance	30-Apr-24	£1,125	Events
10-Nov-24	Remembrance Sunday	27-Jun-24	£8,250	Events
11-Nov-24	Armistice Day	24-Sep-24	£200	Events
12-Nov-24	Doors Open Day Volunteers	08-Aug-24	£4,500	Events
13-Nov-24	Scottish Interfaith Week	03-Sep-24	£400	Events
17-Nov-24	Christmas Light Switch On	19-Jun-24	£8,000	Events
26-Nov-24	University of Strathclyde	09-Sep-24	£2,000	Events
02-Dec-24	Glasgow Sports Awards	09-Sep-24	£7,500	Events
04-Dec-24	Blessing of the Crib	19-Jun-24	£1,035	Events
06-Dec-24	Children's Party	19-Jun-24	£5,720	Events
07-Dec-24	Baby's First Christmas	19-Jun-24	£4,835	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		£56,275	

Date	Function	Approved	Cost	Category
24-Sep-24	Lodge Albrecht Dürer Visit to Glasgow	22-Apr-24	£1,000	International Visitors
02-Oct-24	Arcadis Offshore Energy Transition	02-Sep-24	£210	International Visitors
04-Oct-24	Turkish Scottish Trade Convention and Visit to Glasgow	24-Sep-24	£750	International Visitors
07-Oct-24	Eurocities Working Group	25-Jun-24	£600	International Visitors
24-Oct-24	ASSIST Delegations	03-Apr-24	£840	International Visitors
30-Oct-24	Nordic Music Days Festival	12-Aug-24	£2,250	International Visitors
04-Nov-24	Danish Embassy / Scottish Cities Alliance	21-Jun-24	£1,600	International Visitors
04-Nov-24	Vienna Youth Delegation	14-Aug-24	£500	International Visitors
	Total for International Visitors		£7,750	

Date	Function	Approved	Cost	Category
22-Oct-24	Presentation of BEM to James Hope	23-Sep-24	£480	Special Individuals
27-Oct-24	Royal Highland Agriculture Society	23-Jul-24	£1,000	Special Individuals
01-Nov-24	Presentation of BEM to Christopher Boyle	19-Sep-24	£480	Special Individuals
12-Nov-24	The Loving Cup – Sir Anton Muscatelli	16-Aug-24	£3,600	Special Individuals
	Total for Special Individuals		£5,560	

Date	Function	Approved	Cost	Category
06-Oct-24	Glasgow Scottish Open Pickleball Championships	02-Sep-24	£595	Sport
07-Nov-24	SportScotland COV Awards	01-Jul-24	£1,155	Sport
23-Nov-24	Scottish Open Badminton Championships	08-Aug-24	£3,000	Sport
	Total for Sport		£4,750	

Total Civic Hospitality Commitments for 2024/25

£115,235

Civic Receptions Committed 2025/26

2025/26 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
12-May-25	Scotwork Ltd 50 th Anniversary	11-Jul-24	£700	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
01-Aug-25	150th Anniversary of Lodge Kenmuir "Springburn" No.570	05-Apr-24	£6,000	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
	Total for Anniversaries		£30,700	

Date	Function	Approved	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
29-May-25	Girls Brigade AGM	18-Jul-24	£300	Events
	Total for Events		£2,450	

Total Civic Hospitality Commitments for 2025/26	£33,150
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Civic Receptions Committed 2026/27

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

Total Civic Hospitality Commitments for 2026/27	£6,200
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Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments
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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
	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.

GLASGOW CITY COUNCIL
2024/25 REVENUE BUDGET: MONITORING REPORT

COMMON GOOD
PERIOD 7 - 1 APRIL 2024 TO 20 September 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	95	342	22
93	0	93	Property Costs	56	37	60
268	0	268	Miscellaneous Charges	0	268	0
798	0	798	TOTAL GROSS EXPENDITURE	151	647	19

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	15	28	35
255	0	255	Rental Income	161	94	63
798	0	798	TOTAL DEPARTMENTAL INCOME	176	622	22
0	0	0	NET EXPENDITURE/NET INCOME (-)	-25	25	0