



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

Item 2

17th September 2025

BUDGET MONITORING 2025-26; PERIOD 4

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2025 to 27 June 2025.

This report was considered by the City Administration Committee on 21 August 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

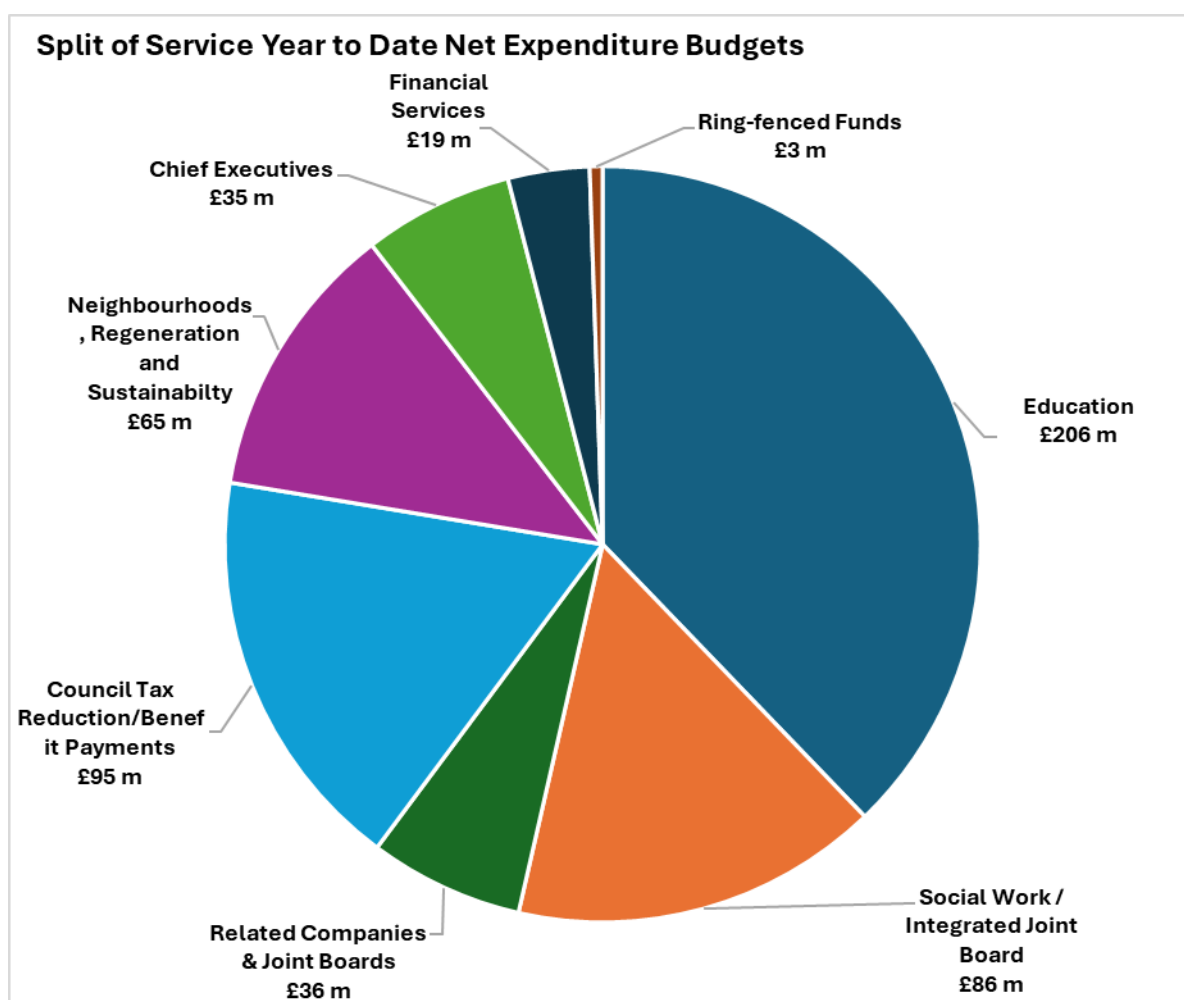
- 1.1 This report provides a summary of financial performance for the period 1 April 2025 to 27 June 2025.

2. Reporting Format

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

3. Approved Budget

- 3.1 The 2025-26 budget was approved by Council on 20 February 2025 and the detailed service estimates were subsequently approved by the City Administration Committee on 9 May 2025.
- 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 4 are outlined in section 4, below.

4. Revenue Budget

- 4.1 Up to period 4 there has been a net budget increase of £10.0m resulting in a cumulative budget increase of £10.0m 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 £7.9m to reflect previously approved general carry forwards.
 - 4.2.2 Income and expenditure budgets within Chief Executives have increased by £12.9m as a result of funding received from the Scottish Government for No One Left Behind, Tackling Child Poverty and All Age Employability Support.
 - 4.2.3 Income and expenditure budgets within Chief Executives have increased by £9.1m as a result of funding received from the UK Government for the Shared Prosperity Fund.
 - 4.2.4 Income and expenditure budgets within Education services have increased by £0.7m as a result of funding received from the Glasgow Chamber of Commerce for Developing the Young Workforce.
 - 4.2.5 Income and expenditure budgets within Education services have increased by £1.1m as a result of funding received from Sportscotland for Active Schools.
 - 4.2.6 Expenditure budgets within Education services have increased by £2.0m as a result of funding received from the Scottish Government for Probationer Funding.
 - 4.2.7 Expenditure budgets within Social Work increased by £4.2m and income budgets increased by £5.4m as a result of a reduction in the ring-fenced funding and an overall funding increase from Scottish Government for Criminal Justice.
- 4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Financial Service'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 The Council Tax income budget is £377.1m. This will continue to be monitored and further updated in future reports.

5.1.2 The council tax collected to 30 June 2025 amounts to £100.1m. This represents 30.88% of the figure to be collected and is 0.13% behind last year's equivalent collection figure. The collection target for 2025/26 is 94%.

5.2 Non Domestic Rates

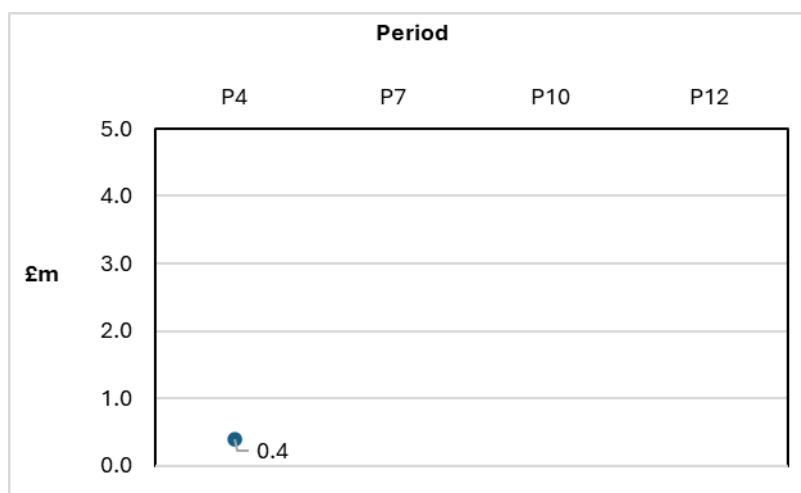
5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue 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 June 2025 amounts to £120.4m. This represents 27.36% of the figure to be collected and is 0.43% ahead of last year's equivalent collection figure. The collection target for 2025/26 is 91%.

6. General Fund

6.1 Net expenditure is running at 100.1% of profile, representing a small overspend of £0.4m. This reflects an overspend within Neighbourhoods, Regeneration and Sustainability partly offset by underspends in Education and Financial Services.

6.2 Net Expenditure Position – budget variance:



6.3 The 2025-26 budget includes approved savings of £22.6m for services. At this stage of the year the forecast is that £20.5m will be achieved. The shortfalls are within Chief Executives service (£0.2m) and NRS (£1.9m). These shortfalls are mainly due to delayed implementation of savings options however it is expected that most of these savings will be realised in full in 2026-27.

6.4 The 2025-26 budget also includes approved investment of £12.1 million for services. The implementation of investments is progressing. This includes the provision of free school meals for all Primary 6 children from August

which is on track for delivery. There are a number of investments in Neighbourhoods, Regeneration and Sustainability with recruitment of new staff progressing with most expected to be in place by end of August. However this results in a forecast shortfall in NRS in the current year of £1.8 million.

- 6.5 The revised implementation plans for delayed savings and investments has been reflected in the profiling of service budgets and is included in the position reported below.

7. Services

7.1 Neighbourhoods, Regeneration and Sustainability £0.8m

- 7.1.1 This reflects an overspend of £1.3m in Refuse Collection and Disposal due to employee costs as a result of absence levels and a delay in the roll out of service reform projects, transport costs, higher costs relating to waste disposal contractor payments and a shortfall in income, and in Roads Operations mainly due to an under recovery of income. Property repairs are also overspent by £0.7m due to the cost of repairs across the entire GCC estate. These pressures are offset by underspends in other areas of the service mainly due to underspends in staffing costs related to vacancies and also to new posts agreed as part of the 2025-26 budget where costs will only be incurred for part of the year.

7.2 Education Services £-0.2m

- 7.2.1 This reflects an overspend of £1.0m in ASL due to additional staff and transport costs associated with the continued increasing demand in this area. The overspend in ASL is being off-set by underspends mainly in employee costs in Early Years where recruitment is ongoing. There are also underspends in teachers employee costs where additional teachers will be in place from August but funding is for the full financial year.

7.3 Other Services £-0.2m

- 7.3.1 Financial Services is reporting a small underspend resulting from staff vacancies. Chief Executives is reporting a small overspend mainly due to a lack of attrition and delayed delivery of savings resulting in an overspend in Employee Costs. Related Companies is currently reporting on-line with budget.

8. Social Work Services

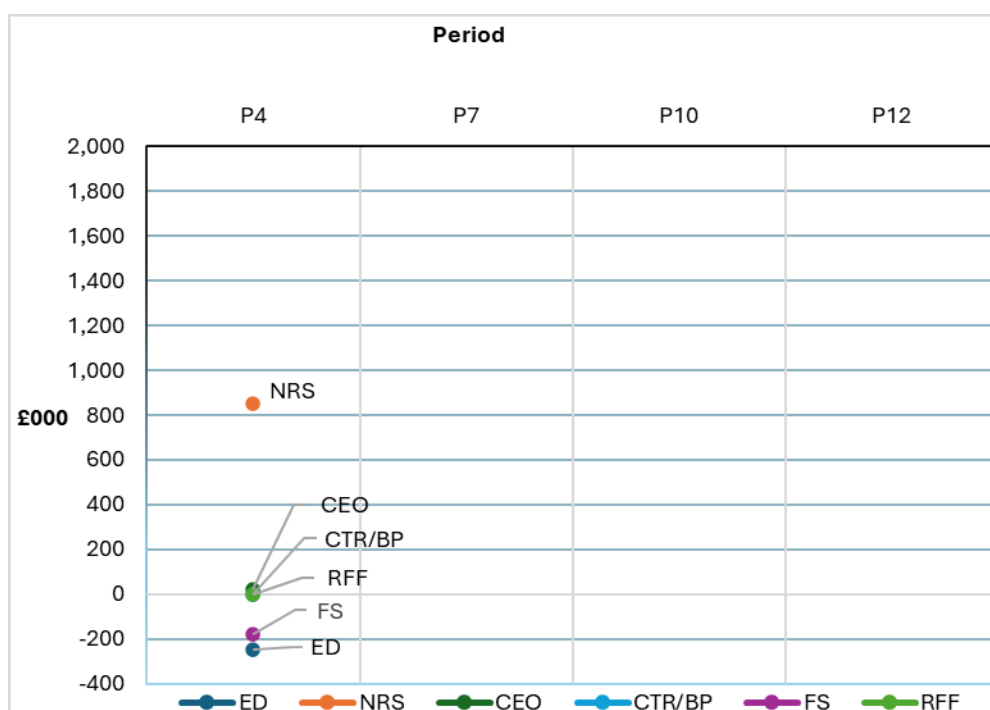
- 8.1 The Glasgow City Integration Joint board (IJB) is now responsible for the planning and commissioning of health and social care services within the city.
- 8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall 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 4 Social Work Services is showing an overspend of £0.1m. This overspend reflects overspends within Adult Services, Children and Families and Resources offset by underspends within Older People/Physical Disabilities and Criminal Justice.
- 8.4 The council has agreed to underpin the costs of Homelessness associated with Home-Office decision making in 2025-26. To date the costs incurred are £8.1 million. This is budgeted to be met from the Budget Support Fund in 2025-26. However, these costs are expected to fully extinguish this fund in the current year and so actions are required to address these costs in future years.

9. Service Variance Comparison

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



10. Forecast

- 10.1 A probable out-turn will be undertaken at Period 7 and reported in the next monitoring report. At this time budget pressures in Education Services due to demand for ASL and within NRS mainly related to Refuse Collection and Disposal are being off-set by underspends in other areas of their budgets and also by action being taken by NRS management. No further action is proposed at this stage but this will be reviewed again at Period 7. However, elements of the underspends are not recurring and so this will need considered as part of the 2026-27 budget.

- 10.2 There continues to be a significant budget pressure from Homelessness currently forecast to be over £40 million in the current year. These costs are budgeted to be met mainly from the Budget Support Fund however this would fully use the remaining balance in this fund. Actions to address this in 2026-27 are currently being considered however these need to be urgently progressed to minimise the need for significant savings in 2026-27 to address this pressure.
- 10.3 The position will continue to be updated and reported through future monitoring reports.

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

**GLASGOW CITY COUNCIL
BUDGET MONITORING**

KEY FIGURES

PERIOD 4 - 1 April 2025 to 27 June 2025

Measure	Status (Under or Over Budget Profile)	Period 4
Council Tax Income	On Line	
Council Tax Collection Rate	Behind	-0.13%
Non Domestic Rates Collection Rate	Ahead	+0.43%
General Fund Net Expenditure	Over	+£0.4m
<u>Service Departments:</u>		
Chief Executive's Office	On budget	
Education Services	Under	-£0.2m
Financial Services	Under	-£0.2m
Financial Services – Benefit Payments	On budget	
Financial Services – Ring Fenced Funds	On budget	
Neighbourhoods, Regeneration and Sustainability	Over	+£0.8m
Related Companies	On budget	
		<hr/> +£0.4m <hr/>
Social Work Services	Over	+£0.1m

Glasgow City Council

Budget Monitoring 2025/26

Revenues - Income Monitoring and Cash Collection

Period to 30th June 2025

Council Tax

Income Monitoring	Estimate 2025/26 £000	Forecast Outturn 2025/26 £000	Variance £000
	377,086	377,086	0

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	46,545	46,545	14.56	13.89	0.67
May	25,246	71,791	22.30	23.05	-0.75
June	28,339	100,130	30.88	31.01	-0.13
July			0.00	39.65	
August			0.00	48.25	
September			0.00	56.88	
October			0.00	65.62	
November			0.00	74.99	
December			0.00	83.19	
January			0.00	89.32	
February			0.00	92.23	
March			0.00	93.37	

**Total Cash to be Collected
(i.e. net of Council Tax Reduction etc)** **324,206**

Target collection in year (94%) **304,754**

Glasgow City Council

Budget Monitoring 2025/26

Revenues - Cash Collection

Period to 30th June 2025

Non Domestic Rates

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	24,112	24,112	5.42	5.90	-0.48
May	33,940	58,052	13.16	13.25	-0.09
June	62,336	120,388	27.36	26.93	0.43
July			0.00	34.29	
August			0.00	41.69	
September			0.00	47.97	
October			0.00	61.90	
November			0.00	70.78	
December			0.00	79.74	
January			0.00	85.32	
February			0.00	90.40	
March			0.00	92.06	
Total Cash to be Collected		440,049			
Target collection in year (91%)		400,445			

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET : MONITORING REPORT
GENERAL FUND SERVICE SUMMARY

PERIOD 4: 1 APRIL 2025 TO 27 JUNE 2025

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
£000	£000	£000		Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000	£000	
125,379	1,001	126,380	Chief Executive's Office	37,512	37,315	2,488	2,313	35,024	35,002	22	OVER
822,395	5,502	827,897	Education Services	209,826	210,186	4,535	4,648	205,291	205,538	-247	
49,988	37	50,025	Financial Services	31,786	31,968	13,024	13,025	18,762	18,943	-181	
100,027	0	100,027	Financial Services - Council Tax Reduction Scheme/Benefit Payments	139,279	139,279	44,481	44,481	94,798	94,798	0	
7,368	2,859	10,227	Financial Services - Ring-fenced Funds	3,296	3,296	0	0	3,296	3,296	0	
219,461	196	219,657	Neighbourhoods, Regeneration and Sustainability	109,216	108,686	43,037	43,356	66,179	65,330	849	OVER
110,061	-245	109,816	Related Companies and Joint Boards	35,521	35,521	0	0	35,521	35,521	0	
-23,789	-20	-23,809	Specific Grant	0	0	146	146	-146	-146	0	
<u>1,410,890</u>	<u>9,330</u>	<u>1,420,220</u>	TOTAL	<u>566,436</u>	<u>566,251</u>	<u>107,711</u>	<u>107,969</u>	<u>458,725</u>	<u>458,282</u>	<u>443</u>	OVER

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

	4	7	10	12
Percentage	100.1%			

CITY OF GLASGOW COUNCIL
2025/26 REVENUE BUDGET : MONITORING REPORT
SOCIAL WORK SERVICES SUMMARY

PERIOD 4: 1 APRIL 2025 TO 27 JUNE 2025

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		
591,959	-562	591,397	Social Work Services	206,282	204,692	117,411	115,908	88,871	88,784	87	OVER
-15,482	1,206	-14,276	Specific Grant	0	0	2,379	2,379	-2,379	-2,379	0	
0	0	0	Transfer from IJB reserves	0	0	87	0	-87	0	-87	
576,477	644	577,121	TOTAL	206,282	204,692	119,877	118,287	86,405	86,405	0	

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

	4	7	10	12
Percentage	100.0%			

DETAILED SERVICE STATEMENTS



Glasgow City Council

Education Services

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

Contact: Lorna Goldie – ext. 74224

Revenue Budget Monitoring: Period 4 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2025 to 27 June 2025.

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

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

2. Budget Changes

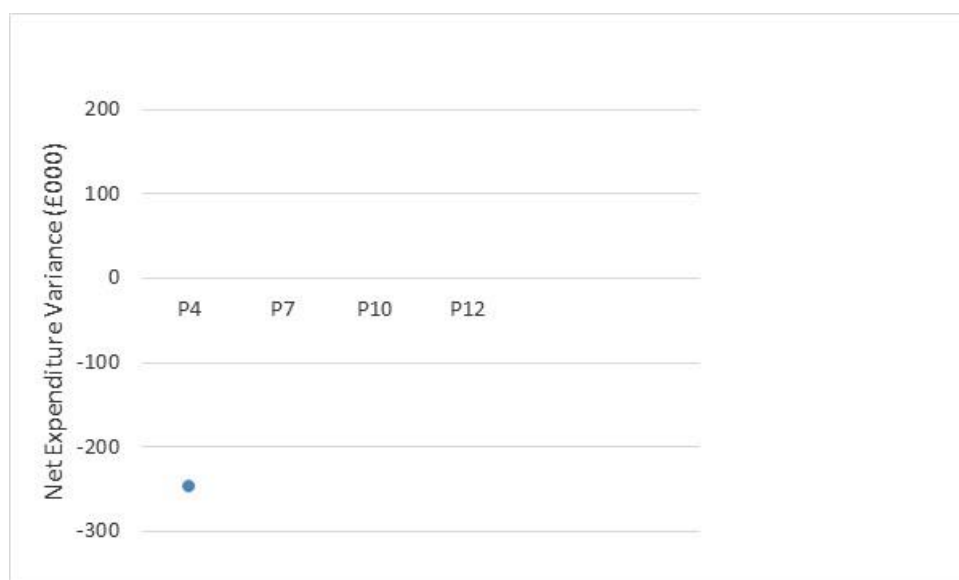
- 2.1 During periods 1 and 4 the net expenditure budget had increased by £5.502m.
- 2.2 The significant changes for period 4 are as follows:
 - 2.2.1 Expenditure and income budgets have increased by £0.959m reflecting YPG No One Left Behind funding.
 - 2.2.2 Expenditure and income budgets have increased by £0.666m reflecting Developing the Young Workforce funding from the Glasgow Chamber of Commerce.
 - 2.2.3 Expenditure and income budgets have increased by £1.059m reflecting Active Schools funding from Sportsscotland.
 - 2.2.4 Expenditure budgets have increased by £2.027m in respect of Probationer Funding from the Scottish Government.
 - 2.2.5 Expenditure budgets have increased by £3.139m in respect of grant carry forwards from 2024/25.

- 2.2.6 In addition, 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 Services.

3. **Summary Position**

- 3.1 Gross expenditure is £360,000 less than budget and gross income is £113,000 less than budget. This results in net expenditure being £247,000 under budget at period 4. This underspend is 0.12% of the overall phased budget.

3.2 Variance Comparison



- 3.3 The 2025-26 budget includes approved savings of £5.126m. At this stage of the year, it is anticipated that the savings will be fully achieved.
- 3.4 The 2025-26 budget also includes investment of £1.8m for the delivery of free school meals for all primary 6 children from August 2025. This is on track for delivery by the due date.

4. **Reasons for Major 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	-121	-
Early Years Service	-863	-
Primary Schools	-38	-
Secondary Schools	-280	-
Additional Support for Learning	999	-
Other Education Mainheads	56	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

The reasons for major variances are noted below.

4.2 Additional Support for Learning (ASL)

Demand for ASL continues to grow and an increase of 36 to 50 pupils is anticipated in P1 intake, increase in demand is consistent with the national trend. This results in overspends on employee costs of £554,000, supplies and transport of £215,000. Transport overspend is made up of Taxis (£87,000), SPT (£44,000) and NRS Bus Provision (£84,000). There is also an under-recovery in income of £230,000 as a result of a reduction in purchase placements from other local authorities. The number of placements have dropped from 34 children in 2024/25 to 23 in 2025/26.

4.3 Other Education Service areas

The overspend in ASL is being off-set by underspends in other areas of Education. However these underspends have arisen mainly due to the timing of additional teacher recruitment being from August while associated funding is for the full year. This is a one-off benefit and so there is a risk that the budget pressure in ASL will not be manageable in 2026-27.

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. This includes:

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement and taking appropriate action if not.
- Progressing savings initiatives to remain on target.

- Reconfiguration of staffing within Early Years to align with the demand for extended day and extended year provision.
- Work closely with Catering and FM to develop initiatives to encourage take up and reduce waste in school meals.
- A working group including headteachers in the ASL sector reviewed and rationalised travel usage which focused on the allocation process for P1 and S1 pupils. The pilot which came from this is being assessed and the early results are positive particularly in relation to Independent Travel Skills and replacing taxi runs with contracted buses.
- Identifying opportunities for efficiencies through procurement.

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 4 - 1 APRIL 2025 TO 27 JUNE 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,786	0	5,786	Support Services	1,334	1,455	-121	-8	UNDER
137,728	52	137,780	Early Years Service	33,890	34,683	-793	-2	UNDER
288,829	8,574	297,403	Primary Schools	73,493	73,494	-1	0	UNDER
281,825	3,781	285,606	Secondary Schools	73,873	74,139	-266	0	UNDER
98,443	1,581	100,024	Additional Support for Learning	24,913	24,144	769	3	OVER
7,094	76	7,170	Schools - Other	1,981	1,805	176	10	OVER
3,203	0	3,203	Education Maintenance Allowance / Bursaries	757	757	0	0	
123	0	123	Gateway	123	123	0	0	
657	170	827	Education Improvement Services	-933	-804	-129	16	UNDER
7,854	-7,067	787	Education - Miscellaneous	37	37	0	0	
1,234	1,502	2,736	Vocational Training	358	353	5	1	OVER
832,776	8,669	841,445	TOTAL GROSS EXPENDITURE	209,826	210,186	-360	0	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	0	0	Support Services	6	6	0	0	
649	37	686	Early Years Service	1,186	1,116	70	6	OVER
2,254	-176	2,078	Primary Schools	997	960	37	4	OVER
1,866	1,207	3,073	Secondary Schools	709	695	14	2	OVER
1,937	350	2,287	Additional Support for Learning	423	653	-230	-35	UNDER
675	76	751	Schools - Other	138	142	-4	0	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	622	622	0	0	
0	0	0	Gateway	0	0	0	0	
0	48	48	Education Improvement Services	48	48	0	0	
0	0	0	Education - Miscellaneous	0	0	0	0	
0	1,625	1,625	Vocational Training	406	406	0	0	
10,381	3,167	13,548	TOTAL DEPARTMENTAL INCOME	4,535	4,648	-113	-2	UNDER
822,395	5,502	827,897	DIRECT NET EXPENDITURE	205,291	205,538	-247	0	UNDER
23,789	20	23,809	Specific Government Grant	146	146	0	0	
798,606	5,482	804,088	ADJUSTED SERVICE NET EXPENDITURE	205,145	205,392	-247	0	UNDER



Glasgow City Council

Glasgow City Health and Social Care Partnership

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

Contact: Duncan Black - ext 78258

<p>Budget Monitoring: 2025/26 Period 4 – 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 2025 to 27th June 2025. The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies. The attached monitoring statements compare actual financial performance to date with the budgeted position.
- 1.2 The Glasgow City Integration Joint Board (IJB) is now responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The IJB hold their own reserves which can be used to mitigate any ongoing or future budget pressures.

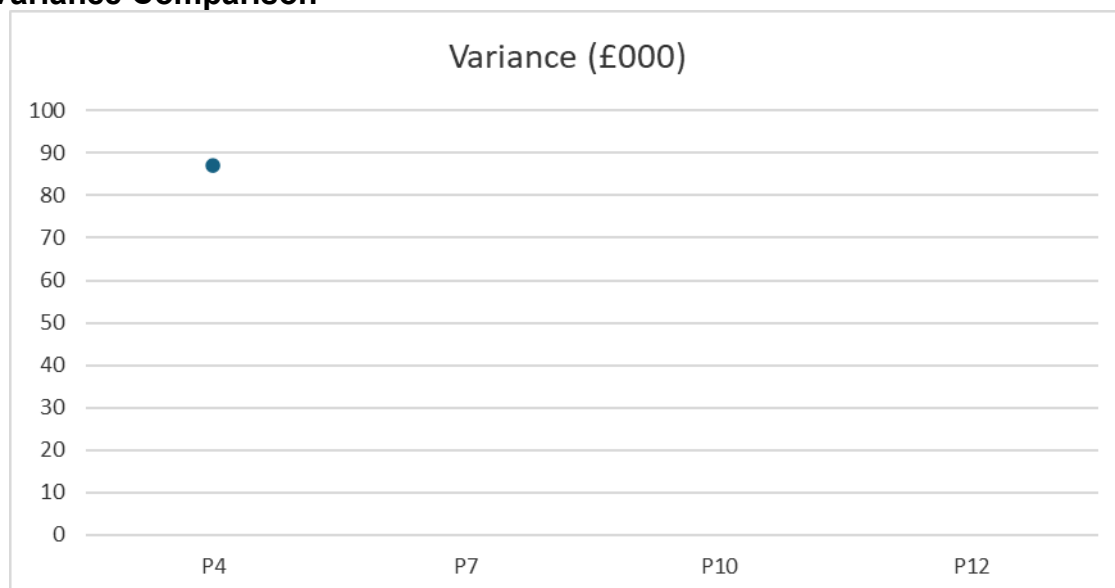
2. Budget Changes

- 2.1 During periods 1 to 4 the net expenditure budget has reduced by £562,000.
- 2.2 In period 3 Criminal Justice budgets reduced by £1,206,000 to reflect reduction in funding from Scottish Government and increased (income and expenditure) by £5,428,000 for increase funding from 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 Financial Services.

3. Summary Position

- 3.1 Gross expenditure is £1,590,000 (0.78%) higher than budget and income is £1,503,000 (1.30%) more than budget, giving net expenditure of £87,000 (0.10%) over budget.

3.2 Variance Comparison



3.3 The 25/26 budget includes a savings target of £39.683m for the IJB, £14.596m of which relates to Social Work Services. We are projecting to achieve 97% of this target in this financial year. We also have unachieved savings brought forward from previous years which total £1.462m of which £0.730m relates to Social Work Services. We are currently forecasting that we will achieve 51% of the target.

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	570	-
Older People/Physical Disability	-894	-
Children and Families	430	-
Criminal Justice	-115	-
Resources	96	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 Adult Services

There is a net overspend of £570,000

There is a net underspend of £229,000 on core homelessness budgets, due to staff vacancies, after the GCC and Home Office funding is applied to offset the spend of £8,098,000 on Asylum seekers with positive decisions.

OFFICIAL

The variances noted below relate to the remaining care groups in Adult Services excluding homelessness.

Third party is overspent by £656,000. This is mainly within Learning Disability (£609,000) and Mental Health (£137,000) due to demand for care packages being greater than budget availability and is partly offset by underspends in Addiction Services (£91,000).

Employee costs are overspent by £214,000. Mainly within Public Protection due to an overspend of £260,000, mainly as a result of unachieved savings within Connect Services. This is partly offset by underspends in Addiction Services, Learning Disability due to vacancies.

Transfer payments are overspent by £49,000. This is mostly within Connect Services due to direct assistance and is demand led. (£143,000) offset by an underspend in Learning disability (£91,000) due to Option 1 demand currently being less than budget available.

Supplies and Services is overspent by £21,000. This is mainly within Mental Health and relates to expenditure on legal costs and environmental house cleans (£42,000), offset by an underspend within Management & Support (£29,000) due to services being demand led, and Learning Disability (£6,000) due to a reduction in day services.

The income over-recovery of £122,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net underspend of £894,000

Employee costs are underspent by £280,000. Main underspends are in OP/Dementia and OP Residential and Day Care as a result of vacancies, and a reduction in the use of agency and overtime.

There is an overspend of £80,000 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, however reinstatement cost for vehicles returned in 2024/25 have impacted at P4.

There is an underspend of £321,000 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 overall overspend of £26,000 in Supplies and Services mainly due to unbudgeted expenditure within domestic supplies in Residential, partly offset by underspend in catering.

Income is over recovered by £397,000 mainly within OP Residential long-stay.

4.4 Children and Families

There is a net overspend of £430,000

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Transfer Payments is overspent by £495,000. There is an overspend in Direct Assistance of £409,000 which reflects the level of demand and support required in these areas including supporting families with no recourse to public funds. In addition, there is an overspend of £59,000 on Direct Payments.

Third Party Payments are overspent by £322,000. There is an overspend on Residential Schools of £428,000, Personalisation is overspent by £251,000 and Purchased Placements are overspent by £87,000. Offsetting this are underspends of £177,000 for Kinship, £115,000 for Provided Fostering, £30,000 for locality respite and £100,000 for Adoption. These variances reflect the current placement numbers in services.

There is an underspend in Employee Costs of £76,000. 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.

Income is over recovered by £243,000, including £64,000 for Unaccompanied Asylum Seeking Children (UASC), £94,000 for Direct Payments and £28,000 for Fostering.

4.5 Resources

There is a net overspend of £96,000

Employee Costs are underspent by £336,000 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 £111,000 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 £54,000. Within Technical Care Services, Ceiling Track Hoists are overspent by £3,000, EquipU by £83,000 and Stairlifts are underspent by £218,000, a net underspend of £137,000. This is based on activity levels and is partially offset by an under-recovery in income. Excluding Technical Care Services there is an overspend of £82,000 which is mainly attributable to spend on recruitment.

Income is under-recovered by £393,000. Within Technical Care Services there is an under-recovery of £343,000 which reflects current activity across EquipU, Stairlifts, Ceiling Track Hoists and Linguistics. An under recovery of £50,000 in resources relates in the main to under recovery of income with regards to training and linguistic recharges.

4.6 Criminal Justice

There is a net underspend of £115,000.

This is all on the non-grant element of Justice Funding and due to slippage in recruitment.

5 Action

The costs of Home Office decisions are projected to be £49.7m for 2025-26. Activity remains volatile which is making predictions hard to do with any degree of accuracy. The IJB has reserves and anticipated Home Office funding of £6.6m which can be used to offset this, representing a net pressure for the Council to fund of £43.1m. This report assumes that this will be funded in full by the Council. This will be kept under continual review with updates provided to the Executive Director of Financial Services for the Council to inform funding requirements.

6 Conclusion

Social Work Services is reporting a net overspend of £87,000 (0.10%) more than budget for the period 1st April 2025 to 27th June 2025.

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

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

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT
SERVICE SUMMARY

SOCIAL WORK SERVICES
PERIOD 4 - 1 APRIL 2025 TO 27 JUNE 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
261,491	56,080	317,571	Adults	85,197	83,392	1,805	2.16	OVER
308,242	10,838	319,080	Older People/Physical Disability	66,704	67,201	-497	-0.74	UNDER
139,023	1,048	140,071	Children and Families	35,366	34,692	674	1.94	OVER
20,317	5,304	25,621	Criminal Justice	4,657	4,772	-115	-2.41	UNDER
105,585	-13,154	92,431	Resources	14,358	14,635	-277	-1.89	UNDER
834,658	60,116	894,774	TOTAL EXPENDITURE	206,282	204,692	1,590	0.78	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
39,819	50,170	89,989	Adults	24,071	22,836	1,235	5.41	OVER
11,007	1,093	12,100	Older People/Physical Disability	2,881	2,484	397	15.98	OVER
6,664	89	6,753	Children and Families	1,787	1,543	244	15.81	OVER
5,723	5,562	11,285	Criminal Justice	1,920	1,920	0	0.00	UNDER
179,486	3,764	183,250	Resources	86,752	87,125	-373	-0.43	UNDER
242,699	60,678	303,377	TOTAL INCOME	117,411	115,908	1,503	1.30	OVER
591,959	-562	591,397	NET EXPENDITURE	88,871	88,784	87	0.10	OVER
15,482	-1,206	14,276	Specific Grant	2,379	2,379	0		
576,477	644	577,121	REVISED NET EXPENDITURE	86,492	86,405	87	0.10	OVER
0	0	0	Transfer from IJB Reserves	-87		-87		
576,477	644	577,121	FINAL NET EXPENDITURE	86,405	86,405	0		



Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

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

Contact: Alison Duffy – 07554 950796

<p>Budget Monitoring: Period 4 – Neighbourhoods, Regeneration and Sustainability</p>

1. Introduction

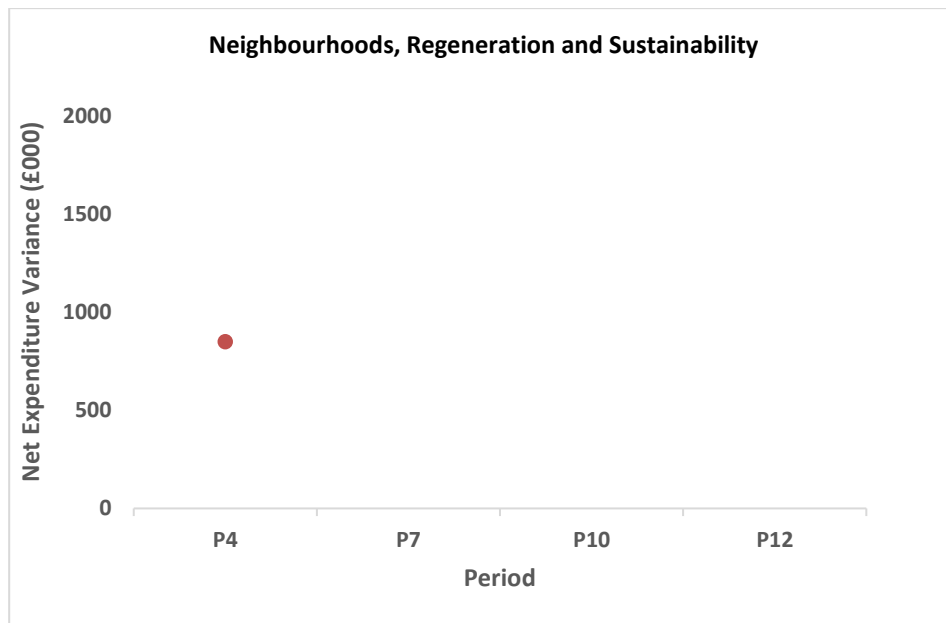
- 1.1 This monitoring statement provides a summary of the revenue financial performance of **Neighbourhoods, Regeneration and Sustainability** for the period 1 April 2025 to 27 June 2025.
- 1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.
- 1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

- 2.1 The gross expenditure budget has decreased during the periods 1 to 4 by £1.852m. The gross income budget has decreased by £2.048m. The net expenditure budget has therefore increased by £0.196m to period 4. The cumulative net expenditure budget is £219.657m at the 27 June 2025.
- 2.2 The budget changes relate to a number of budget transfers during the period to reflect service reconfigurations and include adjustments approved under the delegated powers of the Executive Director of Financial Services.

3. Summary Position

- 3.1 Gross expenditure is £0.530m more than budget and gross income is £0.319m less than budget. This results in net expenditure being £0.849m more than budget at period 4. This overspend is 1% of the overall phased budget.
- 3.2 Variance Comparison



3.3 The 2025-26 budget includes approved savings of £7.752m. At this stage of the year, it is anticipated actual savings will amount to £5.845m representing 75% 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.

3.4 The 2025-26 budget also includes investment of £9.630m in relation to Revenue Investments. Overall, this is on track for 81% completion, with some delays to recruitment.

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	-121	-
Planning and Building Standards	-131	-
Housing	12	-
Regulatory	-114	-
Community Safety	-230	-
Refuse Collection and Disposal	1,328	-
Parks and Open Spaces	-101	-
Streetscene	-379	-
Roads Operations	265	-
Consultancy Services	-37	-
Property Asset Management	219	-
Transport	111	-
Business Support	27	-
TOTAL	849	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

A detailed analysis of the main budget pressures on the service are presented below.

4.2 Refuse Collection and Disposal

Net expenditure is £1.328m more than budget due to a number of factors across the division. Employee costs are £0.463m greater than budget due to absence levels and a delay in the roll out of service reform projects.

The net overspend on employees budget is expected to reduce in the coming months as the result of implementing stricter management controls on overtime. Transport costs are £0.312m more than budget due to the cost of the maintaining the Council's current aging vehicle fleet, a number of new vehicles have been ordered and delivery of these is expected during the 2025/26 financial year which

should offset this overspend. Expenditure relating to waste disposal contracts is overspent by £0.307m due to the higher cost of waste disposal contracts. Income is less than budgeted mainly due to an under recovery of Commercial Waste income.

4.3 Roads Operations

Net expenditure is £0.265m more than budget mainly due to an under recovery of income from parking.

4.4 Property Asset Management

Net expenditure is £0.219m more than budget as a result higher than expected cost on building repairs predominantly in relation to Education Services.

4.5 Other NRS Service areas

The overspends in Refuse, Roads and Property are being partly off-set by underspends in other areas of NRS, in relation to staffing costs due to vacancies across a number of services.

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. Identified opportunities to accelerate budget options to offset overspend
4. Review of purchase orders being placed
5. Absence Management policies are being adhered to robustly across the Service. Regular meetings being held by Divisional Directors to hold teams to account in relation to adherence to policy
6. Removed overtime for frontline services except in exceptional circumstances e.g. public holidays, income generating events or emergencies, which are being approved by the Head of Service
7. Strict controls following review of vehicle utilisations across the fleet
8. Transport vehicle hires are subject to approval by a senior manager
9. Energy overspends are being publicised to drive improved behaviour across the GCC estate
10. Further challenge to property repair requests to ensure restriction to wind and watertight & health and safety reasons only
11. Income is being optimised to maximise recovery

6. Forecast

- 6.1 The department faces significant budget pressures including delays in achieving budget savings for 2025/26 and additional costs in 2025/26 including property repairs across the GCC estate. All possible action is being taken to mitigate this position as per action plan.
- 6.2 Service reforms across the department are being implemented as quickly as possible as they will be key to improving the net expenditure position

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 4: 1 April 2025 to 27 June 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,066	36	1,102	Sustainability	856	898	-42	-5	UNDER
9,444	-1	9,443	Planning and Building Standards	2,083	1,997	86	4	OVER
122,034	0	122,034	Housing	16,085	16,108	-23	0	UNDER
11,491	74	11,565	Regulatory	2,469	2,571	-102	-4	UNDER
21,225	445	21,670	Community Safety	3,852	4,100	-248	-6	UNDER
84,376	-5	84,371	Refuse Collection and Disposal	19,028	17,994	1,034	6	OVER
28,708	-123	28,585	Parks and Open Spaces	5,745	5,835	-90	-2	UNDER
25,492	460	25,952	Streetscene	4,846	5,223	-377	-7	UNDER
48,379	-172	48,207	Roads Operations	8,512	8,482	30	0	OVER
12,267	-2,791	9,476	Consultancy Services	2,493	2,764	-271	-10	UNDER
207,531	-132	207,399	Property Asset Mangement	36,644	35,935	709	2	OVER
14,657	346	15,003	Transport	3,086	3,297	-211	-6	UNDER
15,888	11	15,899	Business Support	3,517	3,482	35	1	OVER
602,558	-1,852	600,706	TOTAL GROSS EXPENDITURE	109,216	108,686	530	0	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
606	-418	188	Sustainability	116	37	79	214	OVER
7,002	0	7,002	Planning and Building Standards	1,905	1,688	217	13	OVER
122,545	0	122,545	Housing	16,334	16,369	-35	0	UNDER
3,686	74	3,760	Regulatory	842	830	12	1	OVER
10,515	451	10,966	Community Safety	1,525	1,543	-18	-1	UNDER
24,301	0	24,301	Refuse Collection and Disposal	1,910	2,204	-294	-13	UNDER
10,965	-100	10,865	Parks and Open Spaces	2,418	2,407	11	0	OVER
115	0	115	Streetscene	33	31	2	6	OVER
55,697	0	55,697	Roads Operations	13,189	13,424	-235	-2	UNDER
8,701	-2,791	5,910	Consultancy Services	183	417	-234	-56	UNDER
125,202	-587	124,615	Property Asset Mangement	1,630	1,140	490	43	OVER
13,335	1,323	14,658	Transport	2,905	3,227	-322	-10	UNDER
427	0	427	Business Support	47	39	8	21	OVER
383,097	-2,048	381,049	TOTAL DEPARTMENTAL INCOME	43,037	43,356	-319	-0.7	UNDER
219,461	196	219,657	DIRECT NET EXPENDITURE	66,179	65,330	849	1	OVER
0	0	0	Specific Government Grant	0	0	0	0	
219,461	196	219,657	ADJUSTED SERVICE NET EXPENDITURE	66,179	65,330	849	1	OVER



Glasgow City Council

Financial Services

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 4 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2025 to 27 June 2025.

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

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

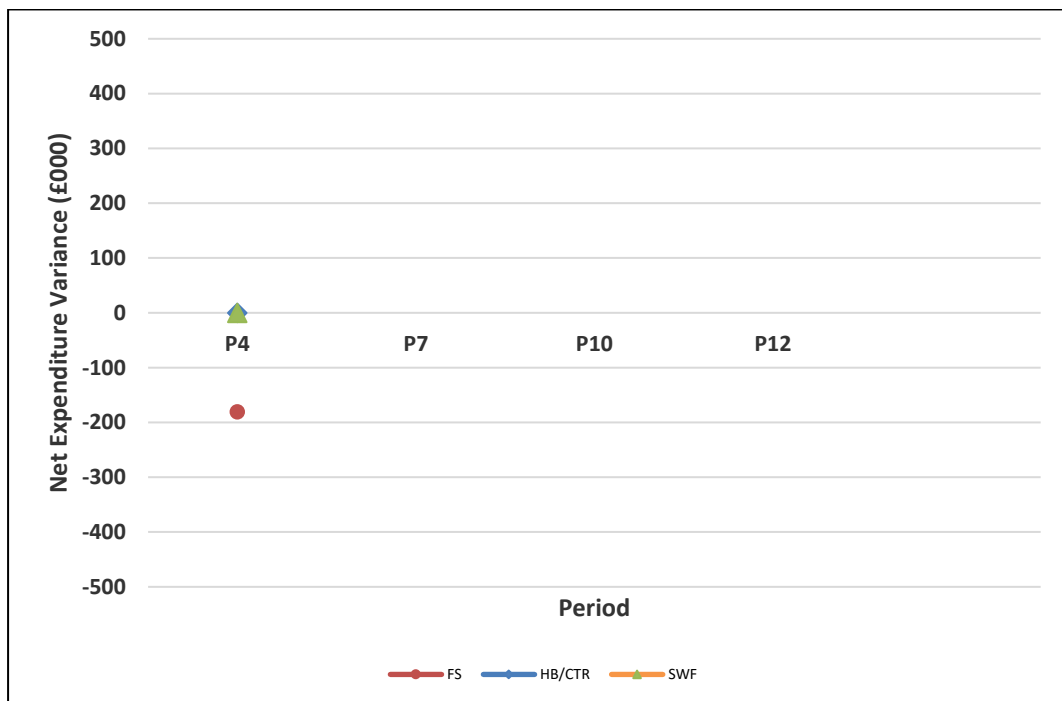
2. Budget Changes

- 2.1 During periods 1 to 4 the net expenditure budget has increased by £2.896m to 27 June 2025.
- 2.2 The significant changes to period 4 are:
 - 2.2.1 Expenditure budgets have increased by £2.859m to reflect the drawdown of previously approved carry forwards.
 - 2.2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

- 3.1 Gross expenditure is £0.182m less than the estimate and income is £0.001m less than the estimate. This results in a departmental net underspend of £0.181m (1%) 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 £94.798m which is online with budget.

- 3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund. This is reporting on-line with budget however due to the demand for grants from the Scottish Welfare Fund the priority level has been 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 £0.181m (1%).
- 3.5 Variance Comparison:



- 3.6 The 2025-26 budget includes approved service savings of £8.039m. At this stage of the year, it is anticipated that actual savings will amount to £8.039m 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	-60	-
Customer and Business Services	-36	-
Other Financial Services Divisions	-85	-

As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 Catering and Facilities Management

The net underspend of £0.060m is mainly due to an underspend within employee costs.

4.3 Customer and Business Services

The net underspend of £0.036m is mainly due to an underspend in employee costs.

4.6 Other Financial Services Divisions

The net underspend is mainly due to an underspend in employee costs.

5. Action

No action required at this stage.

6. Forecast

It is anticipated that the department as a whole will remain within the annual budgeted net expenditure.

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 4: 1 APRIL 2025 TO 27 JUNE 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
12,464	0	12,464	Financial Strategy & Management	1,784	1,806	-22	-1	UNDER
1,844	0	1,844	Audit & Inspection	412	419	-7	-2	UNDER
10,671	0	10,670	Support Services	2,223	2,233	-10	0	UNDER
3,748	0	3,748	Assessor & E.R.O.	745	803	-58	-7	UNDER
4,384	0	4,384	Strathclyde Pension Fund Office	1,032	1,032	0		
31,612	37	31,649	Customer & Business Services	7,317	7,353	-36	0	UNDER
81,775	-447	81,328	Catering and Facilities Management	18,273	18,322	-49	0	UNDER
146,498	-410	146,088	TOTAL DEPARTMENTAL EXPENDITURE	31,786	31,968	-182	-1	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,318	0	9,318	Financial Strategy & Management	23	23	0		
366	0	366	Audit & Inspection	51	51	0		
2,775	0	2,775	Support Services	0	0	0		
62	0	62	Assessor & E.R.O.	0	12	-12	-100	UNDER
5,421	0	5,421	Strathclyde Pension Fund Office	0	0	0		
7,885	0	7,885	Customer & Business Services	643	643	0		
70,683	-447	70,236	Catering and Facilities Management	12,307	12,296	11	0	OVER
96,510	-447	96,063	TOTAL DEPARTMENTAL INCOME	13,024	13,025	-1	0	UNDER
49,988	37	50,025	DIRECT DEPARTMENTAL NET EXPENDITURE	18,762	18,943	-181	-1	UNDER
0	0	0	Specific Government Grant	0	0	0		
49,988	37	50,025	ADJUSTED DEPARTMENTAL NET EXPENDITURE	18,762	18,943	-181	-1	UNDER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	54,509	54,509	0
14,572	0	14,572	Discretionary Housing Payments	3,248	3,248	0
84,455	0	84,455	Council Tax Reduction	81,522	81,522	0
362,374	0	362,374	TOTAL BENEFIT EXPENDITURE	139,279	139,279	0

INCOME TO DATE

262,347	0	262,347	Housing Benefit Payments	44,481	44,481	0
0	0	0	Discretionary Housing Payments	0	0	0
262,347	0	262,347	TOTAL BENEFIT INCOME	44,481	44,481	0
100,027	0	100,027	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EX	94,798	94,798	0

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	2,859	10,227	Scottish Welfare Fund	3,296	3,296	0		
157,383	2,896	160,279	ADJUSTED SERVICE NET EXPENDITURE	116,856	117,037	-181	0	UNDER



Glasgow City Council

Chief Executive's Office

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

Contact: Alan Rennie 74620

Budget Monitoring: Period 4 – 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 2025 to 27 June 2025.

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

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

2. Budget Changes

2.1 During periods 1 to 4 the net expenditure budget has increased by £1.001m to 27 June 2025.

2.2 The significant changes to period 4 are:

2.2.1 Income and expenditure budgets increased by £12.853m due to funding received from the Scottish Government for No One Left Behind, Tackling Child Poverty and All Age Employability Support.

2.2.2 Gross expenditure budgets have increased by £1.906m to reflect the drawdown of previously approved carry forwards.

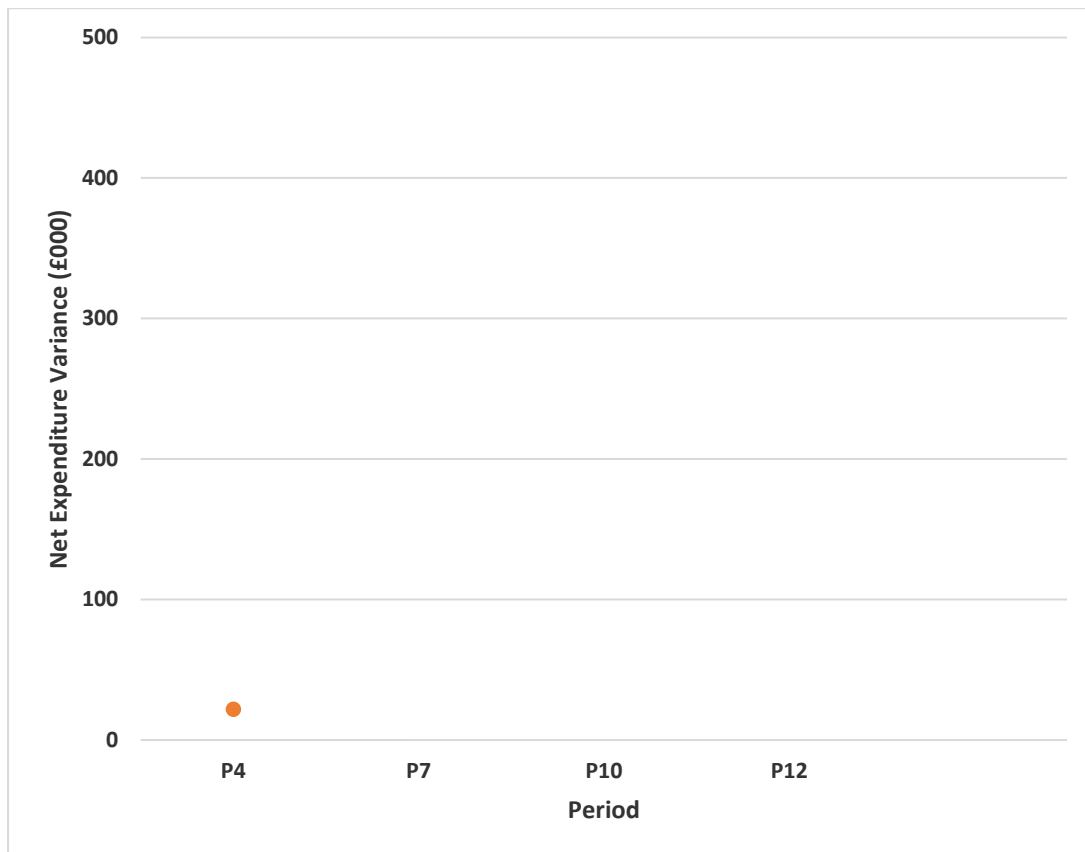
2.2.3 Income and expenditure budgets increased by £9.074m due to funding received from the UK Government for the Shared Prosperity Fund.

2.2.4 Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance Services.

3. Summary Position

3.1 Gross expenditure is £197,000 more than budget and income is £175,000 more than budget. This results in a net overspend of £22,000 to date. This is mainly due to an overspend in employee costs.

3.2 Variance Comparison



3.3 The 2025/26 budget includes approved savings of £1.688m. At this stage of the year, it is anticipated that actual savings will amount to £1.521m representing 90% of target. A number of service reforms have been drafted and these will be required to be progressed in order to achieve the full saving. This is reflected in the overall financial position reported in this monitoring statement.

3.4 The 2025-26 budget also includes investment of £0.710m in relation to Revenue Investments, which are on track for delivery.

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	41	-
Legal & Administration	-58	-
Human Resources	75	-
Transformation and Financial Inclusion	48	-
Economic Development	-84	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable

A detailed analysis of variances is presented below:

4.2 Communication and Corporate Governance

The overspend of £41,000 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 £58,000 is mainly due to over recovered income relating to licensing and registrars income.

4.4 Human Resources

The overspend of £75,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 Transformation and Financial Inclusion

The overspend of £48,000 is mainly due to a lack of attrition and delayed delivery of savings resulting in an overspend in Employee Costs.

4.6 Economic Development

The underspend of £84,000 is mainly due to an underspend in Employee Costs.

5. Action

The Chief Executives Leadership Team recognise the requirement to continue to progress service reforms in order to achieve the full saving.

6. Forecast

It is anticipated at this stage that the department as a whole will remain within the annual budgeted net expenditure.

OFFICIAL
GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 4: 1 APRIL 2025 TO 27 JUNE 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
10,331	51	10,382	Communication and Corporate Governance	3,001	2,951	50	2	OVER
12,016	115	12,131	Legal & Administration	3,214	3,064	150	5	OVER
4,775	540	5,315	Human Resources	1,768	1,695	73	4	OVER
8,489	-311	8,178	Transformation and Financial Inclusion	727	717	10	1	OVER
69,268	179	69,447	ICT	15,175	15,175	0	0	OVER
39,115	22,427	61,542	Economic Development	13,627	13,713	-86	-1	UNDER
143,994	23,001	166,995	TOTAL GROSS EXPENDITURE	37,512	37,315	197	1	OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
629	0	629	Communication and Corporate Governance	18	9	9	110	OVER
7,245	0	7,245	Legal & Administration	1,209	1,001	208	21	OVER
417	0	417	Human Resources	27	29	-2	0	UNDER
393	0	393	Transformation and Financial Inclusion	84	122	-38	-31	UNDER
8,131	0	8,131	ICT	800	800	0	0	OVER
1,800	22,000	23,800	Economic Development	350	352	-2	-1	UNDER
18,615	22,000	40,615	TOTAL DEPARTMENTAL INCOME	2,488	2,313	175	8	OVER

125,379	1,001	126,380	DIRECT NET EXPENDITURE	35,024	35,002	22	0	OVER
			0 Specific Government Grant			0		
125,379	1,001	126,380	ADJUSTED SERVICE NET EXPENDITURE	35,024	35,002	22	0	OVER



Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Alan Rennie Ext 74620

Budget Monitoring: Period 4 - 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 27 June 2025.

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

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

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

2. Budget Changes

2.1 During period 4 the net expenditure budget has decreased by £0.245m to 27 June 2025.

2.2 Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance Services.

3. Summary Position

Net expenditure is in line with budget to date.

4. Forecast

It is anticipated that net expenditure within Related Companies will remain within annual budget as shown in the attached monitoring statements.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £8.465m in 2025/26.

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

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

RELATED COMPANIES AND JOINT BOARDS
PERIOD 4 : 1 APRIL 2025 TO 27 JUNE 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
2,160	-245	1,915	City Building Joint Venture	958	958	0	0
500	0	500	City Building Contracts	0	0	0	0
87,555	0	87,555	Glasgow Life	26,020	26,020	0	0
4,234	0	4,234	Jobs & Business Glasgow	1,058	1,058	0	0
2,416	0	2,416	City Property (Glasgow) LLP	735	735	0	0
2,116	0	2,116	City Property Investment	1,188	1,188	0	0
11,124	0	11,124	Strathclyde Partnership for Transport	5,562	5,562	0	0
110,105	-245	109,860	TOTAL GROSS EXPENDITURE	35,521	35,521	0	0

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	0	0	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	0	0	0	0
110,061	-245	109,816	DIRECT NET EXPENDITURE	35,521	35,521	0	0
0	0	0	Specific Government Grant	0	0	0	0
110,061	-245	109,816	ADJUSTED SERVICE NET EXPENDITURE	35,521	35,521	0	0



Glasgow City Council

Common Good

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 4 – 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 2025 to 27 June 2025.

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

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

2. Budget Changes

There were no budget changes to the common good budget during periods 1 to 4.

3. Summary Position

This monitoring report covers a period equivalent to 25% of the financial year. Gross expenditure to date is £90,000, which is 11% of the annual gross expenditure budget. Gross income received to date is £75,000, resulting in net expenditure of £15,000.

Historically, the majority of gross expenditure incurred by the Common Good Fund relates to Civic Receptions held throughout the year, with a budget of £438,000.

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

Category	Actual Costs
Anniversaries	£9,102
Charities	£1,202
Events	£9,130
International Visitors	£3,599
Special Individuals	£2,957
Administration costs	£13,403
Total	£39,393

4. Forecast

There has been spend to date of £39,393 and a further £120,869 being committed for civic receptions in 2025/26. The remaining civic receptions expenditure budget of £277,738 is available for spend up to 31 March 2026.

In addition, £50,420 has been committed in respect of events beyond 2025/26 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 2025/26 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 2026 will be reflected through budget changes in 2025/26 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 2025/26.

Appendix 1

Civic Receptions Committed 2025/26

2025/26 Civic Hospitality Commitments				
Date	Function	Approved	Total Cost	Category
16-Jul-25	Linthouse Housing Association 50th Anniversary	20-May-25	£3,000	Anniversaries
18-Jul-25	Nelson Mandela Day	07-Feb-25	£840	Anniversaries
01-Aug-25	150th Anniversary of Lodge Kenmuir "Springburn" No.570	05-Apr-24	£6,000	Anniversaries
08-Aug-25	Elderpark Housing 50th Anniversary	19-May-25	£3,000	Anniversaries
22-Aug-25	Lodge Dramatic 571 150th Anniversary	10-Dec-24	£2,500	Anniversaries
04-Sep-25	602 SQN Centenary	29-Aug-24	£10,000	Anniversaries
04-Sep-25	Glasgow's Early History (to mark Glasgow 850)	27-Mar-25	£1,750	Anniversaries
16-Sep-25	50th Anniversary Community Councils	13-Feb-25	£4,000	Anniversaries
17-Sep-25	100th Anniversary of Queens Park FC at Lesser Hampden	06-May-25	£9,000	Anniversaries
19-Sep-25	Lodge Riddrie Centenary	25-Apr-24	£5,500	Anniversaries
22-Sep-25	50th Anniversary of Easterhouse CAB	23-Apr-25	£1,000	Anniversaries
16-Oct-25	Drumchapel Credit Union 50th Anniversary	17-Jun-25	£1,000	Anniversaries
23-Oct-25	Blackhill Bowling Club Centenary	19-May-25	£4,800	Anniversaries
16-Dec-25	Glasgow 850 Volunteers	17-Mar-25	£7,500	Anniversaries
	Total for Anniversaries		£59,890	
Date	Function	Approved	Total Cost	Category
08-Jul-25	Afternoon Tea with Sparkling Wine	25-Mar-25	£250	Charities
03-Sep-25	Inspiring Scotland Active Play Event	03-Apr-25	£700	Charities
03-Oct-25	Army Benevolent Fund Curry Lunch	03-Feb-25	£1,050	Charities
21-Oct-25	Scottish Refugee Council	08-Apr-25	£1,400	Charities
12-Nov-25	Includeme2club Volunteers	09-Dec-24	£5,000	Charities
13-Dec-25	Roy Castle Lung Foundation	06-Jan-25	£600	Charities
	Total for Charities		£9,000	
Date	Function	Approved	Total Cost	Category
27-Jun-25	Scottish Ambulance Service Staff Awards Ceremony	19-May-25	£350	Events
18-Jul-25	Merchant City Festival	23-Jun-25	£700	Events
06-Aug-25	Official Opening LP Peace Garden	07-Jun-25	£299	Events
14-Aug-25	Piping Live!	06-May-25	£1,500	Events
03-Sep-25	Merchant Navy Day	09-Jan-25	£1,860	Events
20-Sep-25	LP 850 Choral Extravaganza	02-Apr-25	£6,000	Events
05-Nov-25	Local Government Information Unit Awards	29-Apr-25	£490	Events
09-Nov-25	Remembrance Sunday	27-Jun-25	£7,500	Events
28-Nov-25	St Andrew's Glasgow 850 Gala Dinner	23-Apr-25	£7,200	Events
01-Dec-25	Glasgow Sports Awards 2025	02-Jun-25	£7,500	Events

03-Dec-25	Community Champion Final	21-Jan-25	£12,000	Events
03-Dec-25	Blessing of the Crib	09-Apr-25	£240	Events
04-Dec-25	Cancer Research UK Carol Concert	18-Mar-25	£900	Events
	Total for Events		£46,539	

Date	Function	Approved	Total Cost	Category
27-Jun-25	BEM James Smith	24-Apr-25	£480	Special Individuals
04-Jul-25	BEM Christopher Armstrong	06-Jun-25	£480	Special Individuals
27-Jul-25	BEM Maureen Morris	30-May-25	£480	Special Individuals
28-Sep-25	Children's Panel Awards	17-Dec-24	£3,000	Special Individuals
16-Nov-25	Glasgow Council on Alcohol	05-Feb-25	£1,000	Special Individuals
	Total for Special Individuals		£5,440	

Total Civic Hospitality Commitments for 2025/26	£120,869
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Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments
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Date	Function	Approved	Cost	Category
23-Apr-25	50th Anniversary of Queens Cross Housing Association	27-Feb-25	£3,000	Anniversaries
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
18-Jun-26	200th Anniversary of the Maryhill/Ruchill Parish Church	02-May-25	£3,600	Anniversaries
20-Nov-26	St Francis Pipe Band Centenary	31-Mar-25	£3,500	Anniversaries
	Total for Anniversaries		£16,300	

Date	Function	Approved	Cost	Category
28-May-26	Boy's Brigade King's Badge Presentation	02-Jun-25	£1,800	Events
28-May-26	Glasgow Senior Citizen Orchestra Annual Concert	02-Jun-25	£420	Events
	Total for Events		£2,220	

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

Total Civic Hospitality Commitments for 2026/27	£19,220
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Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
27-May-27	Lodge The Princes No 607	27-Mar-25	£4,200	Anniversaries
08-Oct-27	Incorporation of Tailors 500th Anniversary	26-Mar-24	£12,000	Anniversaries
	Total for Events		£16,200	

Total Civic Hospitality Commitments for 2027/28	£16,200
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Civic Receptions Committed 2028/29

2028/29 Civic Hospitality Commitments

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

Total Civic Hospitality Commitments for 2028/29	£15,000
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Note: commitments reported to this committee for the first time have been highlighted in bold.

OFFICIAL

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

COMMON GOOD
PERIOD 4 - 1 APRIL 2025 TO 27 JUNE 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget	HEADING	Actual	Remaining Budget	Budget Spent to Date
£000	£000	£000		£000	£000	%
438	0	438	Civic Hospitality	39	399	9
95	0	95	Property Costs	7	88	7
273	0	273	Miscellaneous Charges	44	229	16
806	0	806	TOTAL GROSS EXPENDITURE	90	716	11

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	6	37	14
263	0	263	Rental Income	69	194	26
806	0	806	TOTAL DEPARTMENTAL INCOME	75	731	9
0	0	0	NET EXPENDITURE/NET INCOME (-)	15	-15	