



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

Item 1

19th November 2025

BUDGET MONITORING 2025-26; PERIOD 7

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2025 to 19 September 2025.

This report was considered by the City Administration Committee on 6 November 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

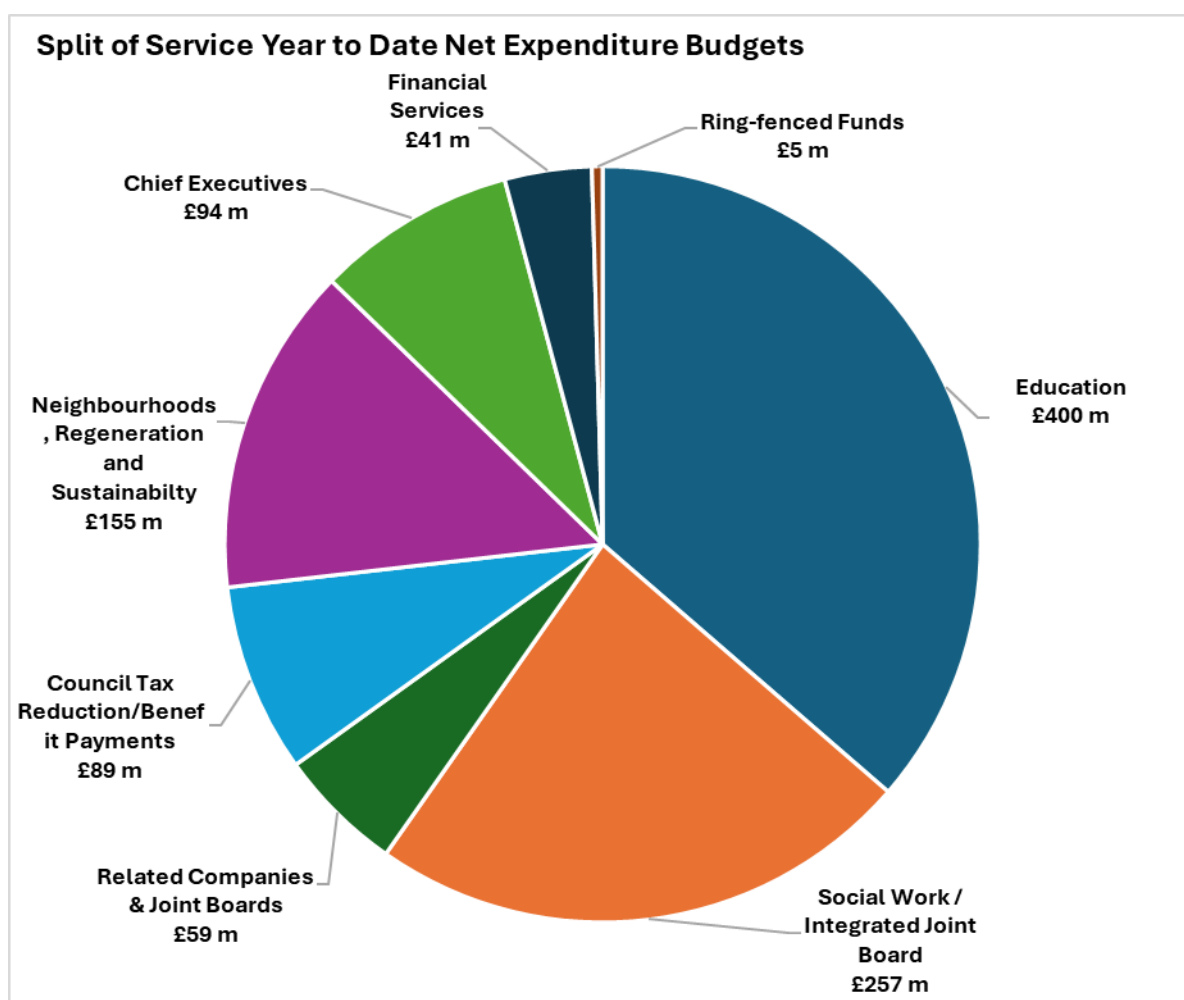
- 1.1 This report provides a summary of financial performance for the period 1 April 2025 to 19 September 2025.

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 7 are outlined in section 4, below.

4. Revenue Budget

- 4.1 Up to period 7 there has been a net budget increase of £14.8m resulting in a cumulative budget increase of £24.8m 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 £1.5m to reflect previously approved general carry forwards.
 - 4.2.2 Expenditure budgets across all services have increased by a total of £8.2m in respect of the 2025/26 pay award.
 - 4.2.3 Income and expenditure budgets within Education services have increased by £0.7m as a result of Care Experienced Attainment funding from the Scottish Government.
 - 4.2.4 Income and expenditure budgets within Education services have increased by £7.1m as a result of Strategic Equity funding received from the Scottish Government.
 - 4.2.5 Income and expenditure budgets within Education services have increased by £1.7m as a result of funding received from the Scottish Government for the Scottish Milk and Healthy Snack Scheme.
 - 4.2.6 Expenditure budgets within Education services have increased by £4.8m as a result of Probationer funding received from the Scottish Government.
 - 4.2.7 Income and expenditure budgets within Neighbourhoods, Regeneration and Sustainability have increased by £0.6m as a result of People and Places grant funding received from the Strathclyde Partnership for Transport.
 - 4.2.8 Income and expenditure budgets within Neighbourhoods, Regeneration and Sustainability have increased by £1.0m as a result of the allocation of additional Extended Producers Responsibility funding.
 - 4.2.9 Income and expenditure budgets within Social Work have increased by £0.8m in relation to the estimated Care Experienced Children and Young People (CECYP) funding from the Scottish Government.
- 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

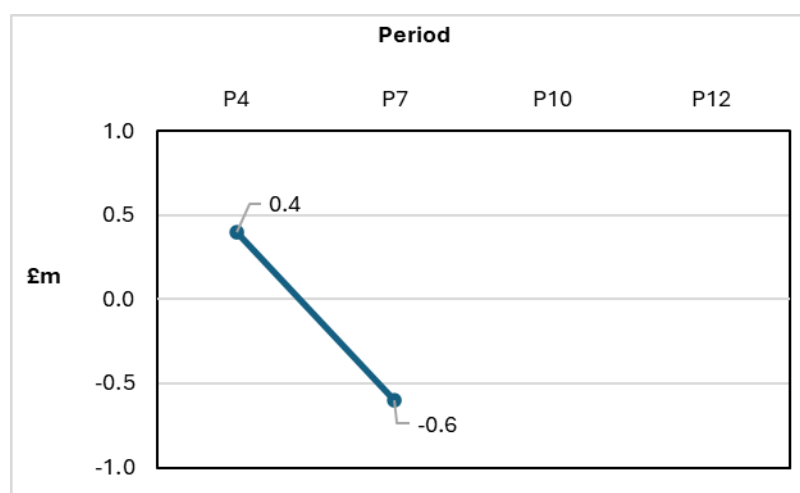
- 5.1.1 A probable outturn exercise has now been completed and is projecting that the actual income expected to be collected from council tax is £379.5 million. This is £2.4m more than budget.
- 5.1.2 The council tax collected to 30 September 2025 amounts to £183.7m. This represents 56.69% of the figure to be collected and is 0.19% 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 September 2025 amounts to £213.9m. This represents 49.05% of the figure to be collected and is 1.08% 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 99.9% of profile, representing a small underspend against the budgeted position as at period 7. There are small overspends within Neighbourhoods, Regeneration and Sustainability and Chief Executives which are more than offset by underspends in Education, Financial Services and Related Companies.
- 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 £21.4m will be achieved. The shortfalls are within Chief Executives service (£0.2m) and NRS (£1.0m). 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. This is currently being reviewed as initial uptake hasn't been as high as expected. There are a number of investments in Neighbourhoods, Regeneration and Sustainability with recruitment of new staff progressing with 90% of the posts filled across Streets & Parks service areas, however, this excludes Parking Attendants where 65 posts are being readvertised. This results in a forecast shortfall in NRS in the current year of £3.3 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 £0.1m

- 7.1.1 This reflects an overspend of £3.1m 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. Property repairs are also overspent by £0.4m 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 as well as an over recovery of income from Planning fees.

7.2 Education Services £-0.3m

- 7.2.1 This reflects an overspend of £3.0m 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 £-0.4m

- 7.3.1 Financial Services is reporting a small overspend resulting from under recovered Encore income, increased Empty Property Relief charges offset by underspends in employee costs across the service. Chief Executives is

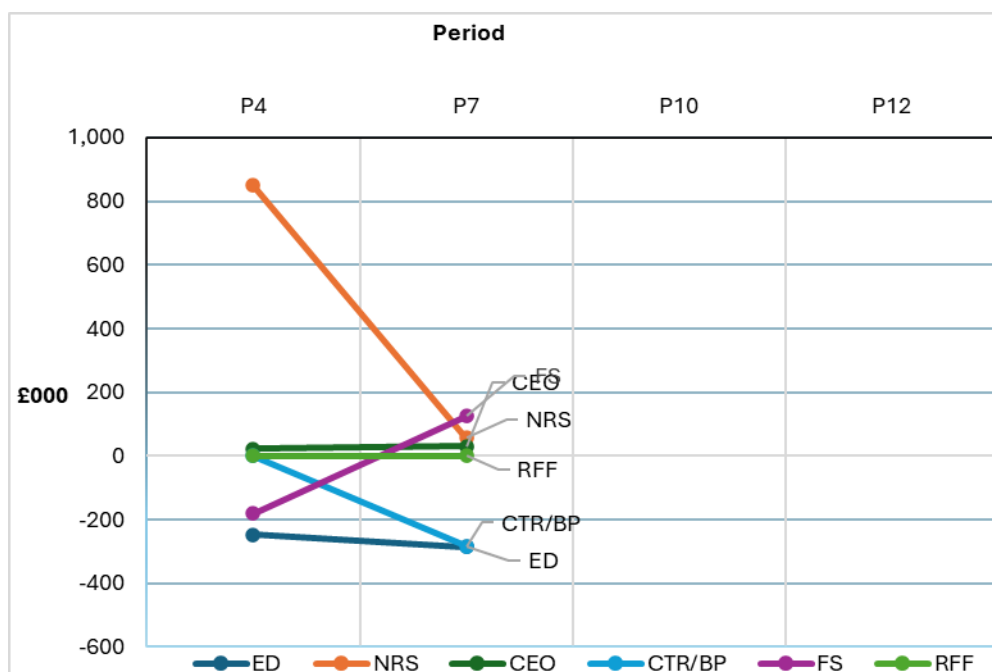
reporting a small overspend mainly due to a lack of attrition and delayed delivery of savings resulting in an overspend in Employee Costs. Related Companies is currently reporting a small underspend as a result of a RSBI surplus within City Building Joint Venture.

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 £1.8m. This overspend reflects overspends within Adult Services, Older People/Physical Disabilities and Children and Families offset by underspends within Criminal Justice and Resources.
- 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 £18.8 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 The probable outturn for the year has been completed. This shows service net direct expenditure over budget by £0.3m as detailed in appendix 1. 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 offset by underspends in other areas of their budgets and also by action being taken by NRS management. This is fully reflected in the probable outturn, however, elements of the underspends are not recurring and so this will need considered as part of the 2026-27 budget.
- 10.2 Social Work Services have also completed a probable outturn for the IJB which indicates that overall net expenditure is anticipated to be £4.7m 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 award for 2025-26 excluding teachers. In respect of teachers pay award the probable reflects the budgeted assumption of 3%. It is assumed that any additional cost resulting from the final agreed pay award will be met by additional funding from the Scottish Government.
- 10.4 Council tax income is projected to be £2.4m greater than budget.
- 10.5 Financing costs are currently projected to be underspent by £8.2m due to a lower level of capital expenditure and associated borrowing than anticipated and higher interest returns on cash balances than budgeted.
- 10.6 Contributions from related companies are anticipated to be £2.2m below budget. This reflects a lower return from City Building related to cost pressures and lower turnover within City Building (Contracts) (£2.6m) offset by an increased return from City Property (£0.4m). In addition, costs in respect of RSBI are under

budget by £0.4m and costs in respect of Glasgow Life are under budget by £0.1m due to utilities costs. The total impact of Related Companies activities is £1.7m above budget.

- 10.7 In light of the overall position an additional contribution of £9.0m has been allocated to the Insurance Fund to support the ongoing demands experienced by the fund in recent years.
- 10.8 Overall the probable is forecasting a net overspend of £0.4m which can be met from general reserves. This is after the £8.7m budgeted contribution to the budget support fund. An updated forecast for the budget support fund is detailed below:

Balance as at 1/4/25 +£28.5m
Budgeted Contribution 25/26 +£8.7m
Estimated balance at 31/3/26 +£37.2m

- 10.9 There continues to be a significant budget pressure from Homelessness currently forecast to be over £37.3 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.

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 2025 to 19 September 2025

Measure	Status (Under or Over Budget Profile)	Period 7	Probable
Council Tax Income	Ahead		-£2.4m
Council Tax Collection Rate	Behind	-0.19%	
Non Domestic Rates Collection Rate	Ahead	+1.08%	
General Fund Net Expenditure	Over	-£0.3m	+£0.3m
<u>Service Departments:</u>			
Chief Executive's Office	Over	+£0.1m	+£0.1m
Education Services	Under	-£0.3m	-£0.1m
Financial Services	Over	+£0.1m	+£0.3m
Financial Services – Benefit Payments	Under	-£0.3m	-£0.5m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£0.1m	+£0.5m
		-£0.3m	+£0.3m
Financing Costs			-£8.2m
Related Companies	Under	-£0.3m	+£1.7m
Additional contribution to the Insurance Fund			+£9.0m
Probable Outturn			+£0.4m
Social Work Services	Over	+£1.8m	+£4.7m

Glasgow City Council

Budget Monitoring 2025/26

Revenues - Income Monitoring and Cash Collection

Period to 30th September 2025

Council Tax

Income Monitoring	Estimate 2025/26 £000	Forecast Outturn 2025/26 £000	Variance £000
	377,086	379,480	2,394

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	29,530	129,660	39.88	39.65	0.23
August	26,424	156,084	48.17	48.25	-0.08
September	27,591	183,675	56.69	56.88	-0.19
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)** **324,017**

Target collection in year (94%) **304,576**

Glasgow City Council

Budget Monitoring 2025/26

Revenues - Cash Collection

Period to 30th September 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	30,362	150,750	34.42	34.29	0.13
August	30,470	181,220	41.43	41.69	-0.26
September	32,695	213,915	49.05	47.97	1.08
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		436,075			
Target collection in year (91%)		396,828			

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

PERIOD 7: 1 APRIL 2025 TO 19 SEPTEMBER 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		
125,379	1,661	127,040	Chief Executive's Office	108,120	107,875	13,595	13,381	94,525	94,494	31	OVER
822,395	38,471	860,866	Education Services	407,992	408,214	8,395	8,332	399,597	399,882	-285	
49,988	615	50,603	Financial Services	64,736	65,009	24,052	24,451	40,684	40,558	126	OVER
100,027	0	100,027	Financial Services - Council Tax Reduction Scheme/Benefit Payments	180,595	180,865	91,631	91,618	88,964	89,247	-283	
7,368	2,859	10,227	Financial Services - Ring-fenced Funds	5,149	5,149	0	0	5,149	5,149	0	
219,461	-26,684	192,777	Neighbourhoods, Regeneration and Sustainability	250,284	249,378	95,621	94,772	154,663	154,606	57	OVER
110,061	794	110,855	Related Companies and Joint Boards	58,360	58,628	6	6	58,354	58,622	-268	
-23,789	-20	-23,809	Specific Grant	0	0	146	146	-146	-146	0	
1,410,890	17,696	1,428,586	TOTAL	1,075,236	1,075,118	233,446	232,706	841,790	842,412	-622	

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

	4	7	10	12
Percentage	100.1%	99.9%		

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

PERIOD 7: 1 APRIL 2025 TO 19 SEPTEMBER 2025

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000		
591,959	5,846	597,805	Social Work Services	418,905	412,643	154,639	150,153	264,266	262,490	1,776	OVER
-15,482	1,206	-14,276	Specific Grant	0	0	5,948	5,948	-5,948	-5,948	0	
0	0	0	Transfer from IJB reserves	0	0	1,776	0	-1,776	0	-1,776	
576,477	7,052	583,529	TOTAL	418,905	412,643	162,363	156,101	256,542	256,542	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 Financial Services 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 2025 to 19 September 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 5 to 7 the net expenditure budget had increased by £32.970m.

2.2 The significant changes for periods 5 to 7 are as follows:

2.2.1 Expenditure budgets have increased by £1.544m in respect of the additional Four Weekly Pay Award for 2025/26.

2.2.2 Expenditure and Income budgets have increased by £0.666m to reflect Care Experienced – Attainment funding from the Scottish Government.

2.2.3 Expenditure and Income budgets have increased by £7.075m to reflect the Strategic Equity Funding from the Scottish Government.

2.2.4 Expenditure and Income budgets have increased by £1.677m to reflect the Scottish Milk and Healthy Snack Funding.

2.2.5 Expenditure budgets have increased by £4.826m in respect of Probationer funding from the Scottish Government.

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 £222,000 less than budget and gross income is £63,000 more than budget. This results in net expenditure being £285,000 under budget at period 7. This underspend is 0.07% 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. The uptake from beginning of term will be monitored, uptake hasn't been as high as expected and a review has taken place to look at ways to ensure uptake can be maximised.

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	-185	↓
Early Years Service	-2,143	↓
Primary Schools	-1,265	↓
Secondary Schools	116	↑
Additional Support for Learning	3,030	↑
Other Education Mainheads	162	↑

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

The reasons for major variances are noted below.

4.2 Additional Support for Learning (ASL)

Demand for ASL continues to grow and there has been an increase of 126 pupils in all ASL establishments in the Academic Year 2025/26 compared to 2024/25. The census figures for 2025/26 are currently being finalised. This increase in demand is consistent with the national trend. This results in overspends on employee costs of £2,004,000, supplies of £122,000 and transport of £494,000. The transport overspend is in relation to Taxis (£197,000), SPT (£101,000) and NRS Bus Provision (£197,000). There is also an under-recovery in income of £288,000 as a result of a reduction in purchase placements from other local authorities. The number of placements have dropped from 34 children in 2023/24 to 23 in 2024/25 to 18 in the current year.

4.3 Other Education Service areas

The overspend in ASL is being off-set by underspends in other areas of Education. These underspends are mainly in relation to: a delay in recruitment in Early Years; the timing of additional teacher recruitment being from August while associated funding is for the full year; and an underspend in food and clothing grants due to less demand at present. These underspends are mainly of a temporary nature and consequently there is a risk that the budget pressure in ASL will materialise to a greater extent in 2026-27 in terms of the net Education position.

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 the 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.

6. Forecast

The probable outturn for 2025-26 has now been completed. Education is reporting an underspend of £0.065m. This is a result of overspend in ASL employees and transport offset by underspend in Early Years employees and an underspend in food and clothing grants due to less demand at present.

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

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 7 - 1 APRIL 2025 TO 19 SEPTEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,786	367	6,153	Support Services	2,760	2,945	-185	-6	UNDER
137,728	5,980	143,708	Early Years Service	64,329	66,359	-2,030	-3	UNDER
288,829	24,702	313,531	Primary Schools	143,524	144,617	-1,093	-1	UNDER
281,825	22,987	304,812	Secondary Schools	143,081	142,891	190	0	OVER
98,443	2,987	101,430	Additional Support for Learning	48,997	46,255	2,742	6	OVER
7,094	333	7,427	Schools - Other	3,898	3,550	348	10	OVER
3,203	0	3,203	Education Maintenance Allowance / Bursaries	658	658	0	0	
123	0	123	Gateway	123	123	0	0	
657	656	1,313	Education Improvement Services	-326	-123	-203	165	UNDER
7,854	-3,707	4,147	Education - Miscellaneous	205	205	0	0	
1,234	853	2,087	Vocational Training	743	734	9	1	OVER
832,776	55,158	887,934	TOTAL GROSS EXPENDITURE	407,992	408,214	-222	0	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	12	12	Support Services	6	6	0	0	
649	5,583	6,232	Early Years Service	3,470	3,357	113	3	OVER
2,254	5,602	7,856	Primary Schools	1,366	1,194	172	14	OVER
1,866	2,581	4,447	Secondary Schools	1,827	1,753	74	4	OVER
1,937	1,107	3,044	Additional Support for Learning	499	787	-288	-37	UNDER
675	82	757	Schools - Other	159	167	-8	-5	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	635	635	0	0	
0	0	0	Gateway	0	0	0	0	
0	95	95	Education Improvement Services	95	95	0	0	
0	0	0	Education - Miscellaneous	0	0	0	0	
0	1,625	1,625	Vocational Training	338	338	0	0	
10,381	16,687	27,068	TOTAL DEPARTMENTAL INCOME	8,395	8,332	63	1	OVER
822,395	38,471	860,866	DIRECT NET EXPENDITURE	399,597	399,882	-285	0	UNDER
23,789	20	23,809	Specific Government Grant	146	146	0	0	
798,606	38,451	837,057	ADJUSTED SERVICE NET EXPENDITURE	399,451	399,736	-285	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 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 2025 to 19th September 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 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 its own reserves which can be used to mitigate any ongoing or future budget pressures.

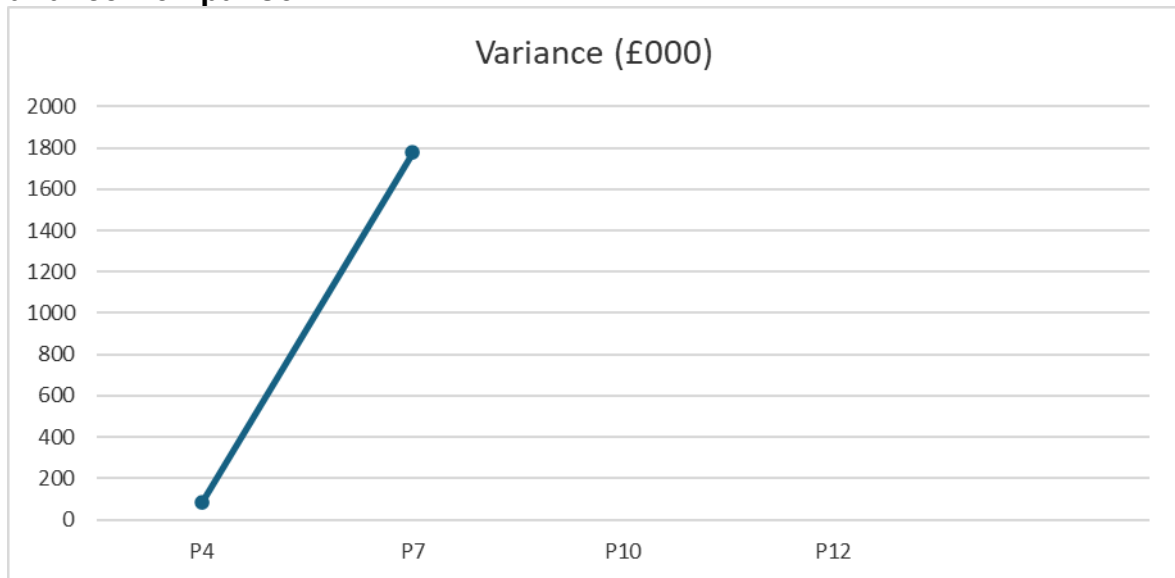
2. Budget Changes

- 2.1 During periods 5 to 7 the net expenditure budget has increased by £6,407,000.
- 2.2 In period 6 expenditure budgets for all care groups were increased by a total of £3,014,000 in respect of the balance required for the pay award 25/26.
- 2.3 In period 7 expenditure and income budgets were increase by £758,000 in relation to the estimated Care Experienced Children and Young People (CECYP) funding from the Scottish Government.
- 2.4 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 £6,262,000 (1.52%) higher than budget and income is £4,486,000 (2.99%) more than budget, giving net expenditure of £1,776,000 (0.68%) over budget.

3.2 Variance Comparison



3.3 The 25/26 budget includes a savings target of £39,683,000 for the IJB, £14,596,000 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 £1,462,000m of which £730,000 relates to Social Work Services. We are currently forecasting that we will achieve 62% 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	1,626	↑
Older People/Physical Disability	264	↑
Children and Families	862	↑
Criminal Justice	-330	↓
Resources	-646	↓

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 £1,626,000.

There is a net underspend of £4,000 on core homelessness budgets after the GCC and Home Office funding is applied to offset the spend of £18,819,000 on Asylum seekers with positive decisions.

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

Employee costs are overspent by £760,000 primarily within Public Protection due to an overspend of £568,000, which is mainly because of unachieved savings within the Health and Social Care Connect Service and Mental Health Services of £258,000. This is partly offset by underspends in Learning Disability (£62,000) due to vacancies.

Supplies and Services are overspent by £141,000. This is mainly within Mental Health (£119,000) and Addictions (£39,000) and relates to expenditure on legal costs and environmental house cleans.

Third party costs are overspent by £915,000. This is mainly within Learning Disability (£939,000) and Mental Health (£138,000) due to demand for care packages being greater than budget availability and is partly offset by underspends in Addiction Services (£162,000).

Transfer payments are overspent by £157,000. This is mainly within Health and Social Care Connect Services (£249,000) due to direct assistance payments and is demand led. This is offset by an underspend in Learning Disability (£98,000) due to Option 1 demand currently being less than budget.

The income over-recovery of £321,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net overspend of £264,000.

Employee costs are underspent by £639,000. Main underspends are in Older People/Dementia and Older People Residential and Day Care as a result of vacancies, and a reduction in the use of agency and overtime.

There is an overspend of £89,000 in Transport. Repair costs and vehicle hire costs are currently overspending against budget.

Purchased Services is reporting a net overspend of £1,227,000, mainly within purchased care homes. This is reflective of current demand for services which continue to be closely monitored. Underspends in Direct Payments and Carers budgets are reflected in the net position.

There is an overall overspend of £109,000 in Supplies and Services mainly due to unbudgeted expenditure within domestic supplies in Residential, partly offset by an underspend in catering.

Income is over recovered by £511,000 mainly within Older People Residential long-stay places.

4.4 Children and Families

There is a net overspend of £862,000.

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Transfer Payments is overspent by £861,000. There is an overspend in Direct Assistance of £768,000 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 £92,000 on Direct Payments.

Third Party Payments are overspent by £828,000. There is an overspend on Residential Schools of £1,076,000, Personalisation is overspent by £495,000 and Purchased Placements are overspent by £162,000. Offsetting this are underspends of £255,000 for Kinship, £280,000 for Provided Fostering, £90,000 for Shared Care and Short Breaks, £23,000 for locality respite and £150,000 for Adoption. These variances reflect the current placement numbers in services.

There is an underspend in Employee Costs of £315,000. 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 £594,000, including £124,000 for Unaccompanied Asylum-Seeking Children (UASC), £380,000 for Fees and Charges including Direct Payments and Fostering and £37,000 for Adoption Agencies.

4.5 Resources

There is a net underspend of £646,000.

Employee Costs are underspent by £249,000 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 £77,000 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 £798,000. Within Technical Care Services, EquipU is overspent by £488,000, offset by £475,000 underspends in the Stairlift Service. This is based on activity levels. Excluding Technical Care Services there is an underspend of £825,000 which relates to funding which will be allocated from resources across care groups in the next reporting period in relation to adjustments to staff turnover savings.

Income is under-recovered by £323,000. Within Technical Care Services there is an under-recovery of £295,000 which reflects current activity across EquipU, Stairlifts, Ceiling Track Hoists and Linguistics. There is also an under recovery in Resources training and blue badge income of £28,000.

4.6 Criminal Justice

There is a net underspend of £330,000.

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

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5 Action

A full outturn exercise has been completed which forecasts an overspend of £6,800,000 for the IJB for 2025-26 of which £2,492,000 relates to Council Services with a further £2,200,000 pressure in relation to unbudgeted costs relating to the Riverside Care Home decant brings the total forecast overspend for the Council to £4,692,000. Services with areas of overspend within this position are working up recovery plans with a view of bringing spend in line with budgets where possible. The forecast position excludes the costs of Home Office decisions are projected to be £43,918,000 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 £6,648,000 which can be used to offset this, representing a net pressure for the Council to fund of £37,270,000. 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 £1,776,000 (0.69%) more than budget for the period 1st April 2025 to 19th September 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
2025/2026 REVENUE BUDGET: MONITORING REPORT
SERVICE SUMMARY

SOCIAL WORK SERVICES
PERIOD 7 - 1 APRIL 2025 TO 19 SEPTEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
261,491	66,700	328,191	Adults	170,361	165,029	5,332	3.23	OVER
308,242	19,325	327,567	Older People/Physical Disability	136,836	136,061	775	0.57	OVER
139,023	7,043	146,066	Children and Families	69,962	68,508	1,454	2.12	OVER
20,317	5,426	25,743	Criminal Justice	10,817	11,147	-330	-2.96	UNDER
105,585	-21,214	84,371	Resources	30,929	31,898	-969	-3.04	UNDER
834,658	77,280	911,938	TOTAL EXPENDITURE	418,905	412,643	6,262	1.52	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
39,819	57,801	97,620	Adults	48,247	44,541	3,706	8.32	OVER
11,007	1,742	12,749	Older People/Physical Disability	6,184	5,673	511	9.01	OVER
6,664	847	7,511	Children and Families	3,609	3,017	592	19.62	OVER
5,723	5,562	11,285	Criminal Justice	4,804	4,804	0	0.00	UNDER
179,486	5,482	184,968	Resources	91,795	92,118	-323	-0.35	UNDER
242,699	71,434	314,133	TOTAL INCOME	154,639	150,153	4,486	2.99	OVER
591,959	5,846	597,805	NET EXPENDITURE	264,266	262,490	1,776	0.68	OVER
15,482	-1,206	14,276	Specific Grant	5,948	5,948	0		
576,477	7,052	583,529	REVISED NET EXPENDITURE	258,318	256,542	1,776	0.69	OVER
0	0	0	Transfer from IJB Reserves	-1,776		-1,776		
576,477	7,052	583,529	FINAL NET EXPENDITURE	256,542	256,542	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 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 2025 to 19 September 2025.
- 1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.
- 1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

2. Budget Changes

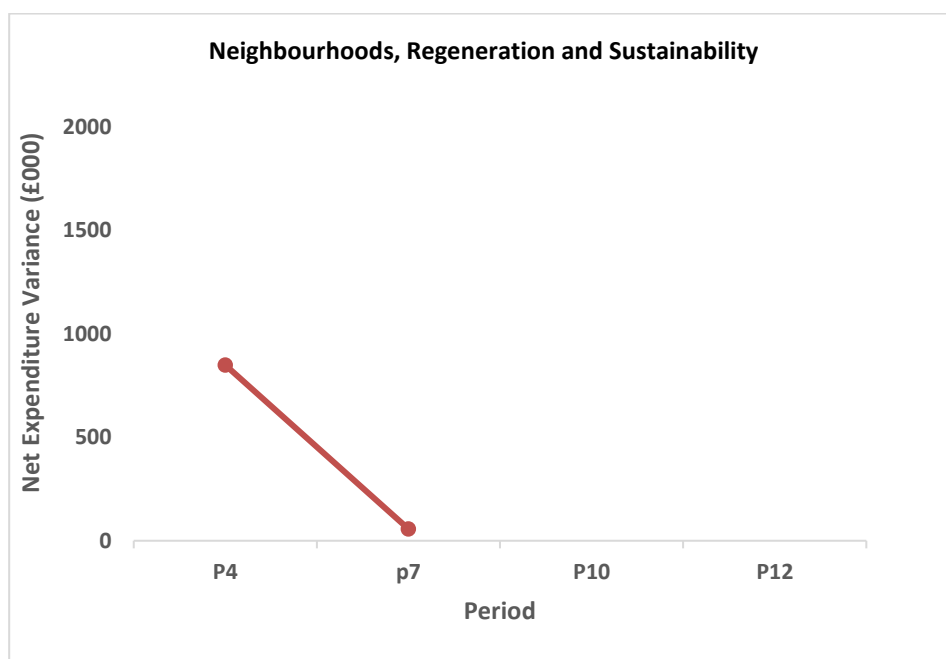
- 2.1 The gross expenditure budget has increased during periods 5 to 7 by £5.381m. The gross income budget has increased by £32.261m. The net expenditure budget has therefore decreased by £26.880m to period 7. The cumulative net expenditure budget is £192.777m at the 19 September 2025.
- 2.2 The significant changes during periods 5 to 7 are as follows:-
 - 2.2.1 Within Consultancy Services both expenditure and income budgets have increased by £0.600m relating to a Strathclyde Partnership for Transport grant for People and Places.
 - 2.2.2 Within the Service there have been a number of budget virements totalling £1.175m relating to carry forward of funds from previous years.
 - 2.2.3 Both expenditure and income budgets have increased by £1.000m within Refuse and Disposal to reflect additional Extended Producers Responsibility funding.
 - 2.2.4 Across the Service expenditure budgets have increased in total by £1.567m in respect of the additional costs of pay awards.

- 2.3 There have been a number of budget changes 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 £0.906m more than budget and gross income is £0.849m more than budget. This results in net expenditure being £0.057m more than budget at period 7. This overspend is 0.04% 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 £6.680m representing 86% of the target. This is reflected in the overall financial position reported in this monitoring statement.
- 3.4 The 2025-26 budget also includes investment of £9.630m in relation to Revenue Investments. Overall, this is on track for 66% 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	-162	↓
Planning and Building Standards	-207	↓
Housing	-235	↓
Regulatory	-294	↓
Community Safety	-493	↓
Refuse Collection and Disposal	3,103	↑
Parks and Open Spaces	-205	↓
Streetscene	-894	↓
Roads Operations	-656	↓
Consultancy Services	-332	↓
Property Asset Management	425	↑
Transport	18	↓
Business Support	-11	↓
TOTAL	57	↓

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

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

4.2 Refuse Collection and Disposal

Net expenditure is £3.103m more than budget due to a number of factors across the division. Employee costs are £0.964m 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 £0.636m 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 a many of these have been delivered and are now operational which should reduce the overspend in the 2025/26 financial year. The budget relating to waste disposal costs is overspent by £0.861m due to the higher cost of these contracts in a challenging environment. Income is less than budget mainly due to an under recovery of Commercial Waste income.

4.3 **Property Asset Management**

Net expenditure is £0.425m more than budget as a result of higher than expected cost on utilities and building repairs predominantly in relation to the Education property estate.

4.4 **Other NRS Service areas**

The overspends in Refuse 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 and an over recovery of income from Planning fees.

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 probable outturn for 2025-26 has now been completed. Neighbourhoods, Regeneration and Sustainability is reporting an overspend on the Net Expenditure budget of £0.503m. 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.

- 6.1 The department faces significant budget pressures including delays in achieving some budget savings for 2025/26 and additional costs in 2025/26 including an increase in operational costs and property repairs across the GCC estate. All possible action is being taken to mitigate this position as per the 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 7: 1 April 2025 to 19 September 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,066	1,116	2,182	Sustainability	1,127	1,156	-29	-3	UNDER
9,444	-330	9,114	Planning and Building Standards	4,409	4,163	246	6	OVER
122,034	181	122,215	Housing	39,875	39,619	256	1	OVER
11,491	156	11,647	Regulatory	5,245	5,542	-297	-5	UNDER
21,225	521	21,746	Community Safety	8,281	8,853	-572	-6	UNDER
84,376	1,942	86,318	Refuse Collection and Disposal	38,983	36,124	2,859	8	OVER
28,708	492	29,200	Parks and Open Spaces	12,220	12,583	-363	-3	UNDER
25,492	703	26,195	Streetscene	10,201	11,065	-864	-8	UNDER
48,379	623	49,002	Roads Operations	17,102	16,969	133	1	OVER
12,267	-2,119	10,148	Consultancy Services	4,197	5,192	-995	-19	UNDER
207,531	94	207,625	Property Asset Mangement	95,270	94,385	885	1	OVER
14,657	454	15,111	Transport	5,850	6,298	-448	-7	UNDER
15,888	-304	15,584	Business Support	7,524	7,429	95	1	OVER
602,558	3,529	606,087	TOTAL GROSS EXPENDITURE	250,284	249,378	906	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	202	69	133	193	OVER
7,002	100	7,102	Planning and Building Standards	3,799	3,346	453	14	OVER
122,545	0	122,545	Housing	38,749	38,258	491	1	OVER
3,686	74	3,760	Regulatory	2,254	2,257	-3	0	UNDER
10,515	734	11,249	Community Safety	4,633	4,712	-79	-2	UNDER
24,301	1,132	25,433	Refuse Collection and Disposal	4,604	4,848	-244	-5	UNDER
10,965	81	11,046	Parks and Open Spaces	5,415	5,573	-158	-3	UNDER
115	0	115	Streetscene	83	53	30	57	OVER
55,697	464	56,161	Roads Operations	26,243	25,454	789	3	OVER
8,701	-2,191	6,510	Consultancy Services	1,212	1,875	-663	-35	UNDER
125,202	29,214	154,416	Property Asset Mangement	2,619	2,159	460	21	OVER
13,335	1,323	14,658	Transport	5,632	6,098	-466	-8	UNDER
427	-300	127	Business Support	176	70	106	151	OVER
383,097	30,213	413,310	TOTAL DEPARTMENTAL INCOME	95,621	94,772	849	0.9	OVER
219,461	-26,684	192,777	DIRECT NET EXPENDITURE	154,663	154,606	57	0	OVER
0	0	0	Specific Government Grant	0	0	0	0	
219,461	-26,684	192,777	ADJUSTED SERVICE NET EXPENDITURE	154,663	154,606	57	0	OVER



Glasgow City Council

Financial Services

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

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 2025 to 19 September 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.

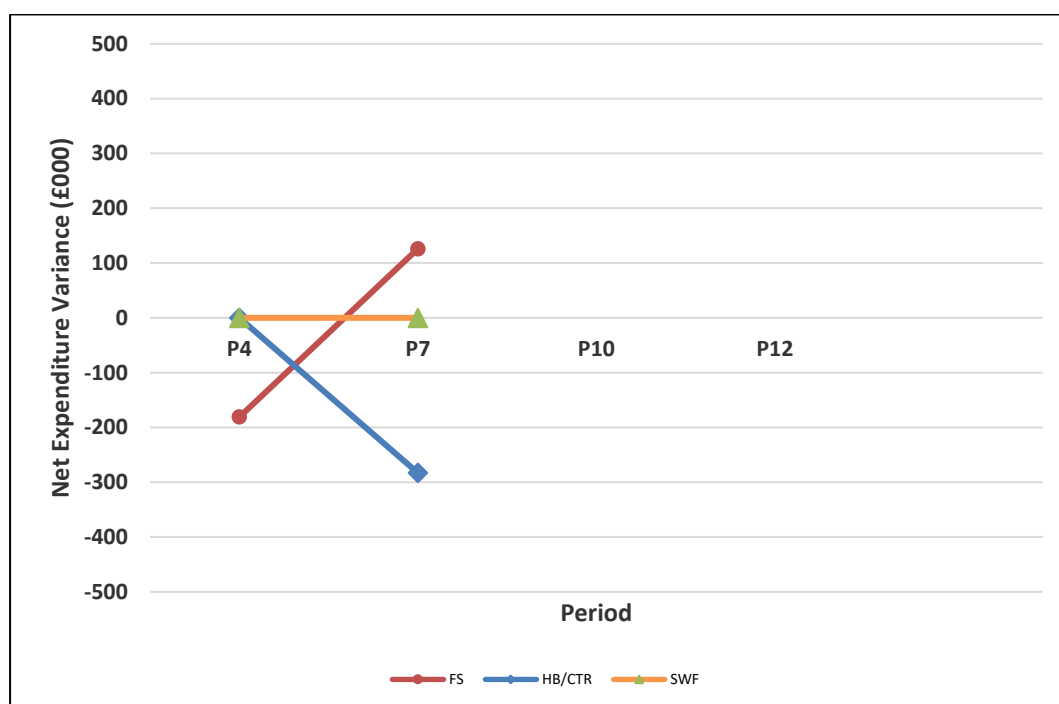
2. Budget Changes

- 2.1 During periods 5 to 7 the net expenditure budget has increased by £0.578m to 19 September 2025.
- 2.2 The significant changes to period 7 are:
 - 2.2.1 Expenditure budgets have increased by £0.921m to reflect the adjustment for the pay award.
 - 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 £0.273m less than the estimate and income is £0.399m less than the estimate. This results in a departmental net overspend of £0.126m (0.3%) 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 £88.964m which is which is £0.283m under 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 £0.157m (0.1%).
- 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	109	↑
Customer and Business Services	-81	↓
Support Services	166	↑
Other Financial Services Divisions	-68	↑

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 £0.109m is mainly due to an under recovery of Encore income.

4.3 Customer and Business Services

The net underspend of £0.81m is mainly due to an underspend in employee costs, which are offsetting overspends in supplies and services, mainly due to postages. Income is under recovered due to a reduction in the benefits admin grant.

4.6 Support Services

The net overspend of £0.166m is mainly due to an overspend in third party payments due to an overspend in empty Property Relief.

4.7 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

The probable outturn for 2025-26 has now been completed. Financial Services Department is reporting an underspend of £0.168m which includes Housing

Benefits reporting an overspend of £0.500m, Empty Property Relief reporting an overspend of £0.400m and Council Tax Reduction reporting an underspend of £1.000m.

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
2025/26 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 7: 1 APRIL 2025 TO 19 SEPTEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
12,464	155	12,619	Financial Strategy & Management	3,576	3,574	2	0	OVER
1,844	17	1,861	Audit & Inspection	828	912	-84	-9	UNDER
10,671	0	10,671	Support Services	5,009	4,842	167	3	OVER
3,748	31	3,779	Assessor & E.R.O.	1,665	1,709	-44	-3	UNDER
4,384	40	4,424	Strathclyde Pension Fund Office	2,081	2,081	0		
31,612	188	31,800	Customer & Business Services	14,868	14,993	-125	-1	UNDER
81,775	17	81,792	Catering and Facilities Management	36,709	36,898	-189	-1	UNDER
146,498	448	146,946	TOTAL DEPARTMENTAL EXPENDITURE	64,736	65,009	-273	0	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	42	42	0		
366	0	366	Audit & Inspection	82	140	-58	-41	UNDER
2,775	0	2,775	Support Services	1	0	1	0	
62	0	62	Assessor & E.R.O.	49	49	0		
5,421	0	5,421	Strathclyde Pension Fund Office	0	0	0	0	
7,885	280	8,165	Customer & Business Services	2,108	2,152	-44	-2	UNDER
70,683	-447	70,236	Catering and Facilities Management	21,770	22,068	-298	-1	UNDER
96,510	-167	96,343	TOTAL DEPARTMENTAL INCOME	24,052	24,451	-399	-2	UNDER
49,988	615	50,603	DIRECT DEPARTMENTAL NET EXPENDITURE	40,684	40,558	126	0	OVER
0	0	0	Specific Government Grant	0	0	0		
49,988	615	50,603	ADJUSTED DEPARTMENTAL NET EXPENDITURE	40,684	40,558	126	0	OVER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	92,255	91,989	266	0	OVER
14,572	0	14,572	Discretionary Housing Payments	6,826	6,826	0	0	
84,455	0	84,455	Council Tax Reduction	81,514	82,050	-536	0	UNDER
362,374	0	362,374	TOTAL BENEFIT EXPENDITURE	180,595	180,865	-270	0	UNDER

INCOME TO DATE

262,347	0	262,347	Housing Benefit Payments	91,618	91,618	0		
0	0	0	Discretionary Housing Payments	13	0	13	0	OVER
262,347	0	262,347	TOTAL BENEFIT INCOME	91,631	91,618	13	0	OVER
100,027	0	100,027	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EX	88,964	89,247	-283	0	UNDER

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	2,859	10,227	Scottish Welfare Fund	5,149	5,149	0	0	
157,383	3,474	160,857	ADJUSTED SERVICE NET EXPENDITURE	134,797	134,954	-157	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 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 2025 to 19 September 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.

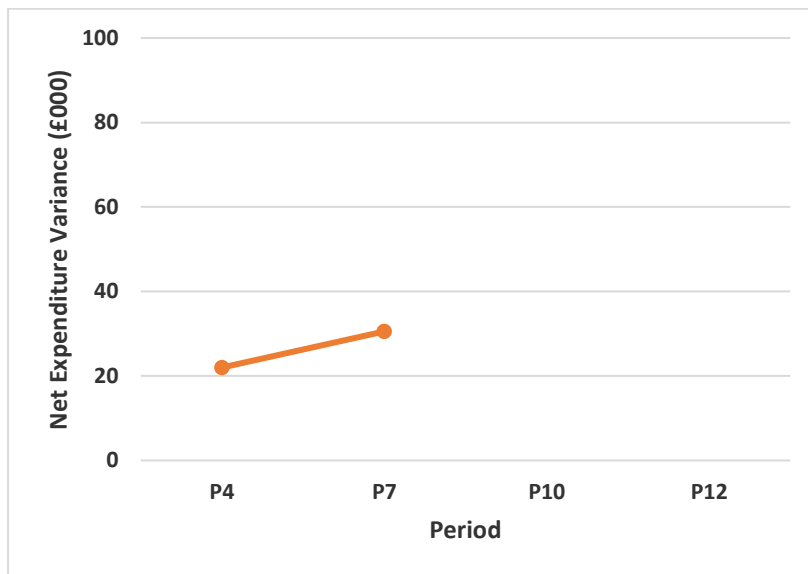
2. Budget Changes

- 2.1 During periods 5 to 7 the net expenditure budget has increased by £0.660m to 19 September 2025.
- 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 Services.

3. Summary Position

- 3.1 Gross expenditure is £245,000 more than budget and income is £214,000 more than budget. This results in a net overspend of £31,000 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	81	↑
Legal & Administration	25	↑
Human Resources	205	↑
Transformation and Financial Inclusion	127	↑
Economic Development	-408	↓

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

A detailed analysis of variances is presented below:

4.2 Communication and Corporate Governance

The overspend of £81,000 is mainly attributable to employee costs.

4.3 Legal & Administration

The overspend of £25,000 is mainly attributable to employee costs.

4.4 Human Resources

The overspend of £205,000 is mainly attributable to employee costs.

4.5 Transformation and Financial Inclusion

The overspend of £127,000 is mainly attributable to employee costs.

4.6 Economic Development

The underspend of £408,000 is mainly attributable to employee costs.

5. Action

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

The Chief Executive's Leadership Team also continues to review the budget across all areas of the Service to mitigate the areas of overspend outlined in this report.

This includes:

- Exercising Robust Vacancy Management by reviewing all posts through Chief Executive's Workforce planning board with only business critical or Service Reform related posts being considered for approval.
- Ensuring all savings initiatives are maximised through the support of Service Reforms and the review of non-essential spend.
- Addressing employee cost overspends through initiatives agreed by the Leadership Team and Service Reform Groups such as the delay in the frequency of the workforce planning board.

6. Forecast

The probable outturn for 2025-26 has now been completed. The Chief Executive's Office is reporting a net overspend of £0.055m against a budget of £127.040m.

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

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

CHIEF EXECUTIVE'S OFFICE
Period 7: 1 APRIL 2025 TO 19 SEPTEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
10,331	61	10,392	Communication and Corporate Governance	5,671	5,596	75	1	OVER
12,016	249	12,265	Legal & Administration	9,890	9,541	349	4	OVER
4,775	584	5,359	Human Resources	5,130	4,951	179	4	OVER
8,489	-366	8,123	Transformation and Financial Inclusion	5,202	5,120	82	2	OVER
69,268	498	69,766	ICT	58,037	58,037	0		
39,115	22,635	61,750	Economic Development	24,190	24,630	-440	-2	UNDER
143,994	23,661	167,655	TOTAL GROSS EXPENDITURE	108,120	107,875	245	0	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	332	338	-6	-2	UNDER
7,245	0	7,245	Legal & Administration	5,162	4,838	324	7	OVER
417	0	417	Human Resources	285	311	-26	0	UNDER
393	0	393	Transformation and Financial Inclusion	110	155	-45	-29	UNDER
8,131	0	8,131	ICT	7,234	7,234	0		
1,800	22,000	23,800	Economic Development	472	505	-33	-6	UNDER
18,615	22,000	40,615	TOTAL DEPARTMENTAL INCOME	13,595	13,381	214	2	OVER

125,379	1,661	127,040	DIRECT NET EXPENDITURE	94,525	94,494	31	0	OVER
			0 Specific Government Grant			0		
125,379	1,661	127,040	ADJUSTED SERVICE NET EXPENDITURE	94,525	94,494	31	0	OVER



Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Alan Rennie Ext 74620

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 19 September 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 periods 5 to 7 the net expenditure budget has increased by £1.039m.

2.2 The significant changes for periods 5 to 7 are as follows:

2.2.1 The net expenditure budget has increased by £0.806m to reflect the additional costs of the pay award.

2.2.1 Budget adjustments include changes approved under the delegated powers of the Executive Director of Financial Services.

3. Summary Position

Gross expenditure is £0.268m underspent to period 7 and income is on line against budget. This results in a departmental net underspend of £0.268m (0%) to date.

4. Reason for Variance

The net underspend of £0.268m is mainly due to a RSBI surplus within City Building Joint Venture.

5. Forecast

The probable outturn for 2025/26 has now been completed. Related Companies is reporting an underspend of £0.477m which is mainly due to a RSBI surplus within City Building Joint Venture. 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 2025/26. Contributions from Related Companies are anticipated to be £2.228m less than budget. It is anticipated that a return from City Property will be £4.4m for 2025/26. 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
2025/26 REVENUE BUDGET: MONITORING REPORT

RELATED COMPANIES AND JOINT BOARDS
PERIOD 7 : 1 APRIL 2025 TO 19 SEPTEMBER 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	1,202	1,436	-234	-16	UNDER
500	0	500	City Building Contracts	500	500	0		
87,555	708	88,263	Glasgow Life	45,889	45,923	-34	0	UNDER
4,234	45	4,279	Jobs & Business Glasgow	2,139	2,139	0	0	
2,416	26	2,442	City Property (Glasgow) LLP	1,286	1,286	0	0	
2,116	260	2,376	City Property Investment	1,782	1,782	0	0	
11,124	0	11,124	Strathclyde Partnership for Transport	5,562	5,562	0	0	
110,105	794	110,899	TOTAL GROSS EXPENDITURE	58,360	58,628	-268	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	6	6	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	6	6	0	0	
110,061	794	110,855	DIRECT NET EXPENDITURE	58,354	58,622	-268	0	UNDER
0	0	0	Specific Government Grant	0	0	0	0	
110,061	794	110,855	ADJUSTED SERVICE NET EXPENDITURE	58,354	58,622	-268	0	UNDER



Glasgow City Council

Common Good

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

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 2025 to 19 September 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 5 to 7.

3. Summary Position

This monitoring report covers a period equivalent to 47% of the financial year. Gross expenditure to date is £250,000, which is 31% of the annual gross expenditure budget. Gross income received to date is £154,000, resulting in net income of £96,000.

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	£43,164
Charities	£1,856
Events	£44,310
International Visitors	£12,634
Special Individuals	£10,968
Administration costs	£18,024
Total	£130,956

4. Forecast

There has been spend to date of £130,956 and a further £167,882 being committed for civic receptions in 2025/26. The remaining civic receptions expenditure budget of £139,162 is available for spend up to 31 March 2026.

In addition, £51,220 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
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
28-Oct-25	Amnesty Int - Glasgow	11-Jul-25	£600	Anniversaries
16-Dec-25	Glasgow 850 Volunteers	17-Mar-25	£7,500	Anniversaries
06-Feb-26	150th Anniversary of Lodge Plantation 581	23-Jul-25	£3,600	Anniversaries
26-Feb-26	Partick Thistle Football Club 150th Anniversary	05-Sep-25	£7,500	Anniversaries
	Total for Anniversaries		£26,000	

Date	Function	Approved	Total Cost	Category
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		£8,050	

Date	Function	Approved	Total Cost	Category
20-Sep-25	LP 850 Choral Extravaganza	02-Apr-25	£6,000	Events
20-Sep-25	Barga Exhibition Opening	20-Aug-25	£600	Events
23-Sep-25	Irish in Scotland Event	10-Jul-25	£490	Events
02-Oct-25	Road Safety Awards	18-Sep-25	£1,200	Events
09-Oct-25	Italian Women Event - Int Day of the Girl	08-Jul-25	£750	Events
15-Oct-25	Black History Month Celebration	19-Aug-25	£490	Events
16-Oct-25	Glasgow850 RSA Gathering	08-Jul-25	£1,400	Events
17-Oct-25	Auld Alliance	19-Aug-25	£1,400	Events
21-Oct-25	Garden of Remembrance	12-Sep-25	£600	Events
21-Oct-25	Molendinar Lecture	01-Sep-25	£500	Events
30-Oct-25	MOD 850 Concert	13-Aug-25	£3,500	Events
05-Nov-25	Local Government Information Unit Awards	29-Apr-25	£490	Events
05-Nov-25	850 Medal Exhibition - CofGC	04-Sep-25	£400	Events
06-Nov-25	Interfaith Glasgow 850 Declaration	04-Sep-25	£2,000	Events
06-Nov-25	Glasgow Council on Alcohol	18-Sep-25	£1,000	Events
09-Nov-25	Remembrance Sunday	27-Jun-25	£7,500	Events
13-Nov-25	Havana Glasgow Film Festival	02-Oct-25	£1,400	Events
13-Nov-25	Medals for Architecture	04-Oct-25	£300	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

05-Dec-25	Children's Party	02-10-25	£5,720	Events
06-Dec-25	Baby's First Christmas	08-Jul-25	£4,835	Events
08-Dec-25	Senior Citizens Lunches	08-Jul-25	£42	Events
09-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
10-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
11-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
12-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
17-Dec-25	Glasgow850 Christmas Concert	10-Jul-25	£1,500	Events
06-Mar-26	Int Women's Day - Scottish Women's Convention	16-Jul-25	£3,750	Events
	Total for Events		£124,767	

Date	Function	Approved	Total Cost	Category
22-Sep-25	Int Water Ass. Board member visit	22-Jul-25	£150	International Visitors
22-Sep-25	Civic Lunch for Mayor of Barga	15-Sep-25	£300	International Visitors
01-Oct-25	European Delegation from Netherlands	11-Aug-25	£770	International Visitors
02-Oct-25	Culture Heritage Programme	30-Jul-25	£350	International Visitors
	Total for International Visitors		£1,570	

Date	Function	Approved	Total Cost	Category
28-Sep-25	Children's Panel Awards	17-Dec-24	£3,000	Special Individuals
09-Oct-25	Lunch with Mr and Mrs Paterson	07-Oct-25	£75	Special Individuals
16-Nov-25	Glasgow Council on Alcohol	05-Feb-25	£1,000	Special Individuals
21-No-25	BEM Presentation James Hamilton	12-Sep-25	£320	Special Individuals
26-Nov-25	Civic Scotland's Town Partnership	18-Sep-25	£600	Special Individuals
	Total for Special Individuals		£4,995	

Date	Function	Approved	Total Cost	Category
22-Nov-25	Scottish Open Badminton Champions 2025	07-Oct-25	£2,500	Sport
	Total for Special Individuals		£2,500	

Total Civic Hospitality Commitments for 2025/26	£167,882
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Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

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
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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
08-May-26	Salvation Army Amsterdam Delegation	14-Jul-25	£800	International Visitors
25-Sep-26	European Doctor's Orchestra	06-Feb-25	£700	International Visitors
	Total for International Visitors		£1,500	

Total Civic Hospitality Commitments for 2026/27	£20,020
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Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments
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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
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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	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 7 - 1 APRIL 2025 TO 19 SEPTEMBER 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	161	277	37
95	0	95	Property Costs	19	76	20
273	0	273	Miscellaneous Charges	70	203	26
806	0	806	TOTAL GROSS EXPENDITURE	250	556	31

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	13	30	30
263	0	263	Rental Income	141	122	54
806	0	806	TOTAL DEPARTMENTAL INCOME	154	652	19

0	0	0	NET EXPENDITURE/NET INCOME (-)	96	-96	
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