Item 2

18th November 2026

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

BUDGET MONITORING 2026-27; PERIOD 6

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2026 to 18 September 2026.

This report was considered by the City Administration Committee on 5 November 2026.

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**:*

Any Ordnance Survey mapping included within this Report is provided by Glasgow City Council under licence from the Ordnance Survey in order to fulfil its public function to make available Council-held public domain information. Persons viewing this mapping should contact Ordnance Survey Copyright for advice where they wish to licence Ordnance Survey mapping/map data for their own use. The OS web site can be found at <http://www.ordnancesurvey.co.uk> "

If accessing this Report via the Internet, please note that any mapping is for illustrative purposes only and is not true to any marked scale

1. Introduction

1.1 This report provides a summary of financial performance for the period 1 April 2026 to 18 September 2026.

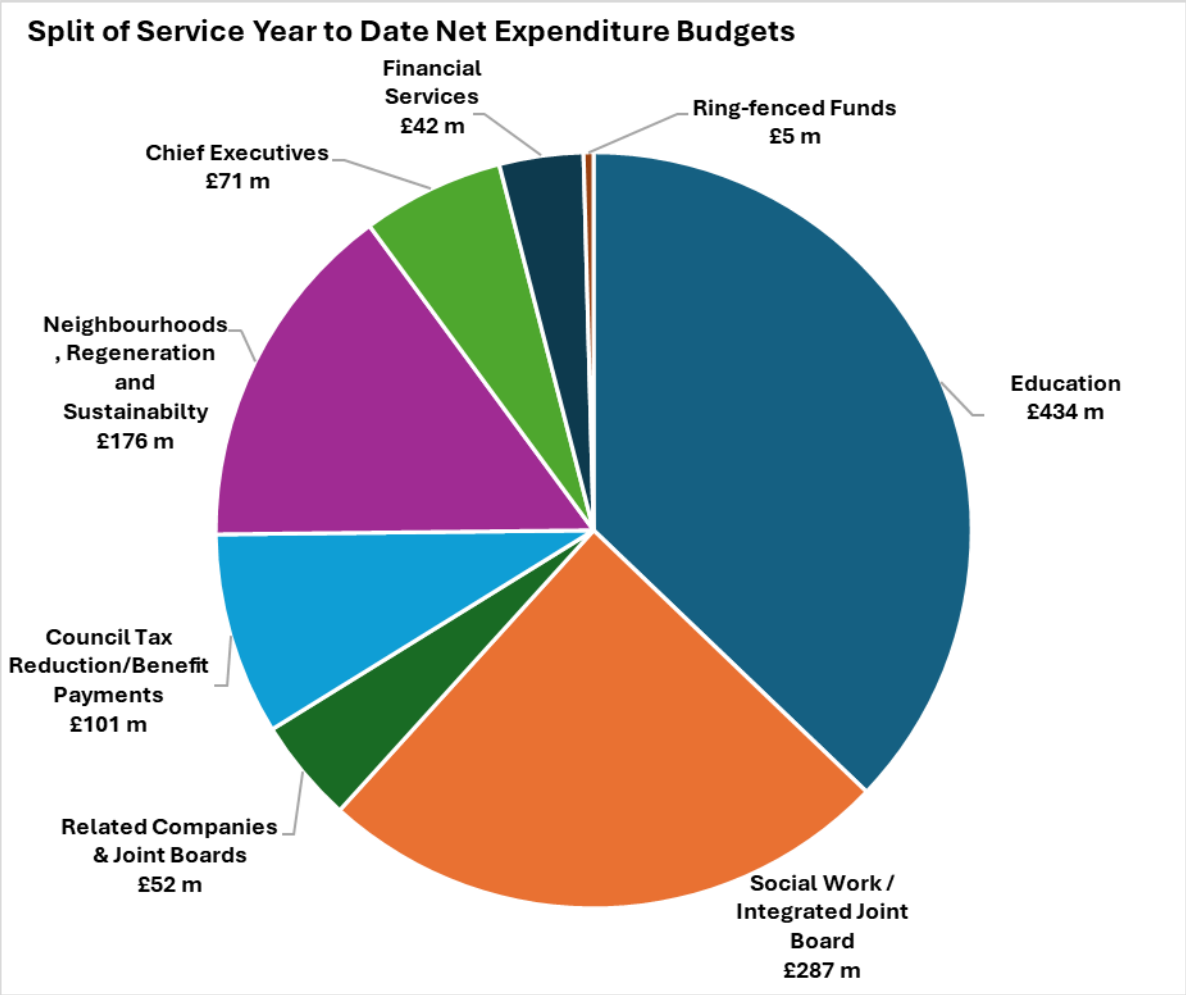
2. Reporting Format

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

3. Approved Budget

3.1 The 2026-27 budget was approved by Council on 24 February 2026 and the detailed service estimates were subsequently approved by the City Administration Committee on 23 April 2026.

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 6 are outlined in section 4, below.

4. Revenue Budget

4.1 During periods 4 to 6 there has been a net budget increase of £10.8m resulting in a cumulative budget increase of £21.7m 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 £6.1m to reflect previously approved general carry forwards.

4.2.2 Income and expenditure budgets within Chief Executives have increased by £0.6m reflecting Pride of Place funding from the UK Government.

4.2.3 Income and expenditure budgets within Education services have increased by £12.5m reflecting Care Experience – Attainment Funding of £0.7m from the Scottish Government; Developing the Young Workforce funding of £0.7m from the Glasgow Chamber of Commerce; Active Schools and Summer of Sports funding of £1.7m from Sportsscotland; Strategic Equity Funding of £7.1m from the Scottish Government; £1.4m to reflect the Scottish Milk and Healthy Snack Funding; School Age Childcare Funding of £0.9m from the Scottish Government.

4.2.4 Expenditure budgets within Education services have increased by £2.2m in respect of Probationer Funding from the Scottish Government.

4.2.5 Income and expenditure budgets within Social Work have increased by £8.3m to reflect expected levels of Bed and Breakfast Rentals.

4.2.6 Income and expenditure budgets within Social Work have increased by £1.2m to reflect expected levels of Housing Benefit Subsidy from Department for Work and Pensions (DWP).

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 £409.5 million which is £5.6m higher than budget.

5.1.2 The council tax collected to 30 September 2026 amounts to £194.4m. This represents 56.05% of the figure to be collected and is 0.64% behind last year's equivalent collection figure. The collection target for 2026/27 is 94%.

5.2 Non Domestic Rates

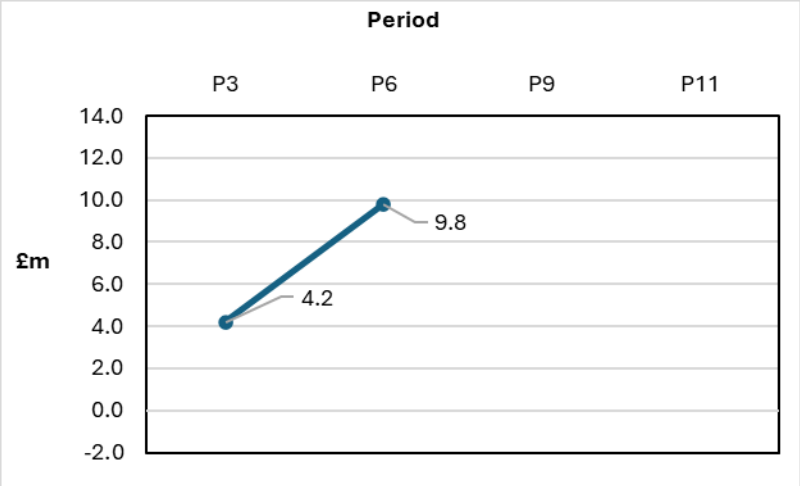
5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue 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 2026 amounts to £221.0m**.** This represents 48.65% of the figure to be collected and is 0.40% behind last year's equivalent collection figure. The collection target for 2026/27 is 91%.

6. General Fund

6.1 Net expenditure is running at 101.1% of profile, representing an overspend of £9.8m against the budgeted position as at period 6. This reflects overspends within Neighbourhoods, Regeneration and Sustainability and Education Services.

6.2 Net Expenditure Position – budget variance:



6.3 The 2026-27 budget includes approved savings of £23.5m for services. At this stage of the year the forecast is that £17.7m will be achieved. The shortfalls are within Chief Executives service (£0.9m) and NRS (£4.9m). These shortfalls are due to delayed implementation of savings options however it is expected that most of these savings will be realised in full in 2027-28.

6.4 The 2026-27 budget also includes approved investment of £11.1 million for services. There are a number of investments in Neighbourhoods, Regeneration and Sustainability where there have been delays due to the recruitment of new staff, procurement processes and feasibility studies being required. This results in a forecast shortfall in NRS in the current year of £0.9 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 £5.1m

7.1.1 This reflects an overspend of £4.0m 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 utilities costs across the GCC estate are overspent by £1.3m due to costs not reducing as anticipated. Roads Operations are overspent by £1.6m mainly as a result of an under recovery of parking income where some savings have not yet been implemented. Parks and Open Spaces are overspent by £0.6m due to an under recovery of fees and charges across events and bereavement services. These pressures are offset by underspends in other areas of the service mainly due to underspends in staffing costs related to vacancies as well as an over recovery of income from planning fees.

7.2 Education Services £4.7m

7.2.1 This reflects an overspend of £4.5m in ASL due to additional staff and transport costs associated with the continued increasing demand in this area as well as an under-recovery of income from purchased placing requests and increased costs in relation to ASL tribunals. There is an underspend in Primary Schools of £0.9m due to lower current demand for food and clothing grants. A number of mitigating actions are being implemented across the service to address the anticipated overspend pressures within ASL across the year and the impact this will have on the service.

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.

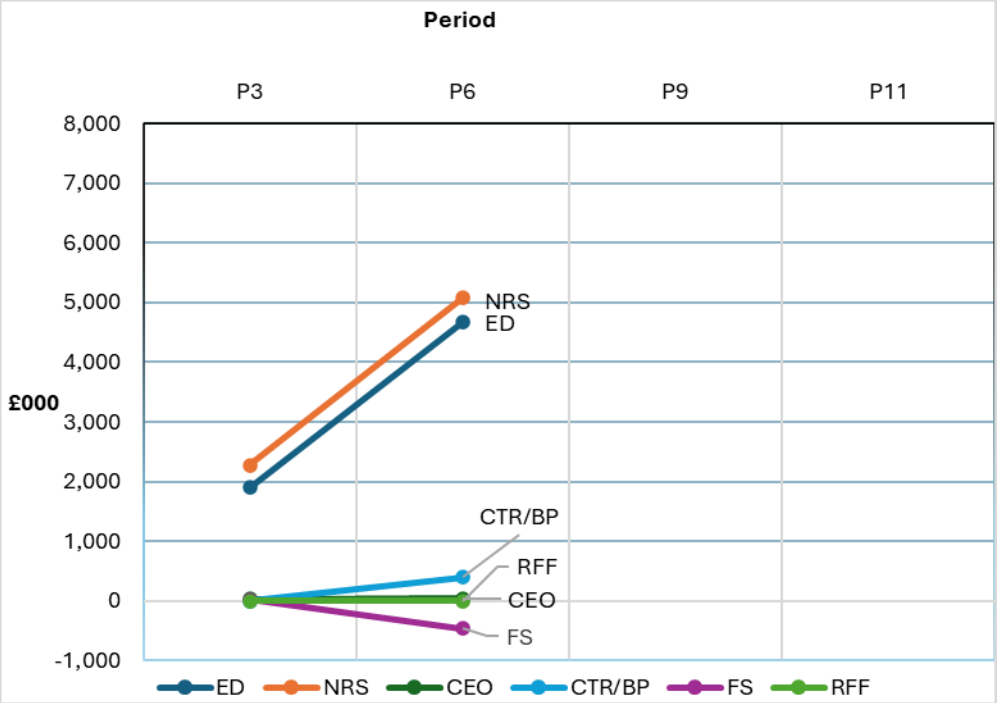
8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted in the transfer of previous year underspends to IJB reserves to mitigate any ongoing or future budget pressures.

8.3 At period 6 Social Work Services is showing an overspend of £3.5m. This overspend reflects a overspends within Adults, Children & Families and Operations and Governance offset by an underspend within Older People Services and Primary Care.

8.4 The council has agreed to underpin the costs of Homelessness associated with Home-Office decision making in 2026-27. To date the costs incurred are £30.2 million. As a short term, one off, measure in 2026-27 the council funded £56.0 million in its budget in respect of Homelessness.

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 £20.8m 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, Roads Operations and Property Asset Management.

10.2 Social Work Services have also completed a probable outturn for the IJB which indicates that overall net expenditure is anticipated to be £6.7m over budget. This overspend will be met from IJB reserves and has no net impact on the Council's overall financial position.

10.3 Council tax income is projected to be £5.6m higher than budget.

10.4 Financing costs are currently projected to be underspent by £6.1m due to reduced borrowing costs and higher interest returns on cash balances than budgeted.

10.5 Contributions from related companies are anticipated to be £0.7m under budget. This reflects an increased return from City Property (£1.2m) offset by a lower return from City Building related to cost pressures and lower turnover within City Building (Contracts) (£0.5m). In addition, costs in respect of RSBI are under budget by £0.5m and costs in respect of Glasgow Life are over budget by £0.6m. The total impact of Related Companies activities is £0.6m under budget.

10.6 The probable outturn position includes the costs of the additional public holiday in June 2026 of £0.6m.

10.7 Overall the probable is forecasting a net overspend of £9.1m which would require to be met from general reserves.

10.8 In order to minimise the use of reserves a number of actions are being taken within Services to address the forecast overspend. Education Services are taking management action in respect of the Supply budget and management of recruitment within the service. Within NRS expenditure will be limited on repairs to remain within budget and resources will be redeployed within the service to reduce Agency costs.

10.9 There continues to be a significant budget pressure from Homelessness currently forecast to be £60.7 million in the current year. £56 million of these costs are budgeted to be met as a short term, one off, measure in 2026-27. Actions to address the additional pressure in 2026/27 are currently being considered to mitigate any impact on the 2027/28 budget. The position will be closely monitored over the remainder of the year.

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 6 - 1 April 2026 to 18 September 2026

Measure	Status (Under or Over Budget Profile)	Period 6	Probable
Council Tax Income	Ahead		-£5.6m
Council Tax Collection Rate	Behind	-0.64%	
Non Domestic Rates Collection Rate	Behind	-0.40%	
General Fund Net Expenditure	Over	+£9.7m	+£20.8m
Service Departments:			
Chief Executive's Office	Over		+£0.1m
Education Services	Over	+£4.7m	+£10.8m
Financial Services	Under	-£0.5m	-£0.9m
Financial Services – Benefit Payments	Over	+£0.4m	+£0.8m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£5.1m	+£10.0m
		+£9.7m	**+£20.8m**
Financing Costs	Under		-£6.1m
Related Companies	Over	+£0.1m	+£0.1m
Contribution from Related Companies	Under		-£0.7m
Additional Public Holiday			+£0.6m
Probable Outturn			**+£9.1m**
Social Work Services	Over	+£3.5m	+£6.7m

Glasgow City Council

Budget Monitoring 2026/27

Revenues - Income Monitoring and Cash Collection

Period to 30th September 2026

Council Tax

Income Monitoring	Estimate 2026/27 £000	Forecast Outturn 2026/27 £000	Variance £000
	403,882	409,482	5,600

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	47,627	47,627	13.85	14.56	-0.71
May	28,954	76,581	22.19	22.30	-0.11
June	29,081	105,662	30.40	30.88	-0.48
July	29,196	134,858	38.92	39.88	-0.96
August	29,467	164,325	47.52	48.17	-0.65
September	30,114	194,439	56.05	56.69	-0.64
October			0.00	65.93	
November			0.00	74.68	
December			0.00	83.17	
January			0.00	88.92	
February			0.00	91.61	
March			0.00	92.98	

Total Cash to be Collected (i.e. net of Council Tax Reduction etc)	**346,881**
Target collection in year (94%)	**326,068**

Glasgow City Council

Budget Monitoring 2026/27

Revenues - Cash Collection

Period to 30th September 2026

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	20,236	20,236	4.42	5.42	-1.00
May	67,520	87,756	19.15	13.16	5.99
June	39,858	127,614	27.90	27.36	0.54
July	32,632	160,246	35.12	34.42	0.70
August	30,340	190,586	41.85	41.43	0.42
September	30,365	220,951	48.65	49.05	-0.40
October			0.00	62.08	
November			0.00	70.37	
December			0.00	78.63	
January			0.00	84.85	
February			0.00	89.75	
March			0.00	91.06	

Total Cash to be Collected	**454,144**
Target collection in year (91%)	**413,271**

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET : MONITORING REPORT
GENERAL FUND SERVICE SUMMARY

PERIOD 6: 1 APRIL 2026 TO 18 SEPTEMBER 2026

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure Actual £000	Total Expenditure Budgeted £000	Total Income Actual £000	Total Income Budgeted £000	Net Expenditure Actual £000	Net Expenditure Budgeted £000	Variance on Net Expenditure £000	
125,035	3,516	128,551	Chief Executive's Office	77,016	76,628	6,378	6,031	70,638	70,597	41	OVER
882,543	14,797	897,340	Education Services	446,011	441,453	7,591	7,703	438,420	433,750	4,670	OVER
60,674	1,068	61,742	Financial Services	68,410	69,549	27,173	27,855	41,237	41,694	-457	
106,336	345	106,681	Financial Services - Council Tax Reduction Scheme/Benefit Payments	172,639	172,239	71,478	71,478	101,161	100,761	400	OVER
7,368	2,224	9,592	Financial Services - Ring-fenced Funds	4,653	4,653	0	0	4,653	4,653	0	
259,858	-59,332	200,526	Neighbourhoods, Regeneration and Sustainability	286,804	282,663	106,150	107,082	180,654	175,581	5,073	OVER
114,575	-1,853	112,722	Related Companies and Joint Boards	52,230	52,160	6	16	52,224	52,144	80	OVER
-23,880	0	-23,880	Specific Grant	0	0	146	146	-146	-146	0	
1,532,509	-39,235	1,493,274	TOTAL	1,107,763	1,099,345	218,922	220,311	888,841	879,034	9,807	OVER

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

	3	6	9	11
Percentage	100.9%	101.1%		

CITY OF GLASGOW COUNCIL
2026/27 REVENUE BUDGET : MONITORING REPORT
SOCIAL WORK SERVICES SUMMARY

PERIOD 6: 1 APRIL 2026 TO 18 SEPTEMBER 2026

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure Actual £000	Total Expenditure Budgeted £000	Total Income Actual £000	Total Income Budgeted £000	Net Expenditure Actual £000	Net Expenditure Budgeted £000	Variance on Net Expenditure £000	
626,081	**60,947**	**687,028**	**Social Work Services**	**468,250**	**461,503**	**169,005**	**165,753**	**299,245**	**295,750**	**3,495**	**OVER**
-14,213	**0**	**-14,213**	**Specific Grant**	**0**	**0**	**8,494**	**8,494**	**-8,494**	**-8,494**	**0**	
0	**0**	**0**	**Transfer from IJB reserves**	**0**	**0**	**3,495**	**0**	**-3,495**	**0**	**-3,495**	
611,868	**60,947**	**672,815**	**TOTAL**	**468,250**	**461,503**	**180,994**	**174,247**	**287,256**	**287,256**	**0**	

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

	3	6	9	11
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 6 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2026 to 18 September 2026.

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 4 to 6 the net expenditure budget had increased by £8.257m.

2.2 The significant changes for periods 4 to 6 are as follows:

2.2.1 Expenditure and income budgets have increased by £0.705m reflecting Care Experience – Attainment Funding from the Scottish Government.

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 £1.723m reflecting Active Schools and Summer of Sports funding from Sportsscotland.

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

2.2.5 Expenditure budgets have increased by £2.150m in respect of Probationer Funding from the Scottish Government.

2.2.6 Expenditure and Income budgets have increased by £1.434m to reflect the Scottish Milk and Healthy Snack Funding.

2.2.7 Expenditure and Income budgets have increased by £0.873m to reflect School Age Childcare Funding from the Scottish Government.

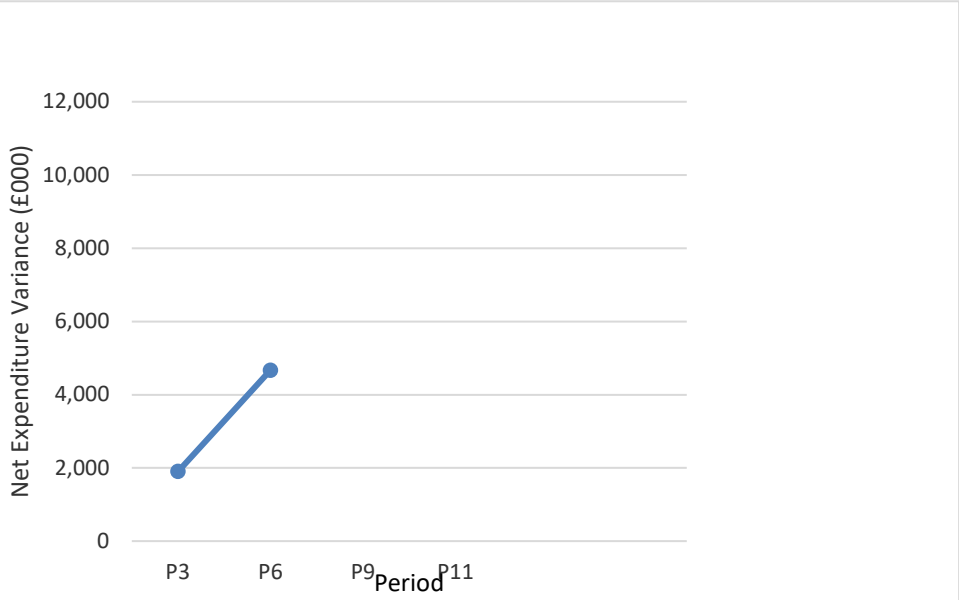
2.2.8 Expenditure budgets have increased by £4.426m in respect of grant carry forwards from 2025/26

2.2.9 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 Financial Services.

3. Summary Position

3.1 Gross expenditure is £4,558,000 more than budget and gross income is £112,000 less than budget. This results in net expenditure being £4,670,000 over budget at period 6. This overspend is 1.08% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2026-27 budget includes approved savings of £4.427m. At this stage of the year, it is anticipated that the savings will be fully achieved.

3.4 The 2026-27 budget also includes investment of £1m for the extension of delivery of free school meals for all primary 7 children. This was successfully delivered for all Primary 7 from start of August term. The uptake will be closely monitored.

4. Reasons for Variances

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

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Support Services	-53	↑
Early Years Service	39	↑
Primary Schools	-909	↓
Secondary Schools	455	↑
Additional Support for Learning	4,465	↑
Schools Other	523	↑
Other Education Mainheads	150	↑

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 placements continues to grow and this is reflective of the national trend. There are overspends of £3.156 million on employee costs and £750,000 on transport costs. The transport overspend relates to taxis (£408,000), SPT (£116,000) and NRS bus provision (£226,000). Although the number of pupils using taxi transport has reduced, increased contract costs have led to a significant overspend in this area. There is also an overspend in Third Party Payments and income shortfall of £228,000, arising from a reduction in purchased placements by other local authorities.

The significant rise in ASL demand is displayed through the significant rise in ASL placing requests in 2022/23 there were 72 and last year there were 116 placing requests. There has been a significant increase in referrals and requests for placements in ASL provisions, from 154 in 2020/21 to 566 in 2025/26. This is coupled with a significant rise in the number of children and young people arriving in Glasgow requiring an ASN provision.

The growing number of ASL tribunals is also placing significant financial pressure on the service, with 170 references to the tribunal over the last couple of years . The majority of tribunal decisions have not been in GCC's favour. Therefore, Education Service is required to identify and secure appropriate school placements for a growing number of children, creating

additional operational and capacity challenges. There are also significant legal costs associated with the tribunal process.

4.3 Other Education Service areas

There is an overspend in Schools Other, which combined with the overspend in ASL is being partly off-set by underspends in other areas of Education. These underspends are mainly in Primary and underspend in food and clothing grant due to less demand at present. The underspends are mainly of a temporary nature and consequently this impacts on net Education position and the ability to contain the financial pressure within ASL.

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:

- Post census review of of primary and secondary staffing to ensure schools are staffed to entitlement.
- Progressing savings initiatives and ensuring all savings continue to dliver on target.
- Further reconfiguration of staffing within Early Years to align with the demand for the extended day and extended year provision.
- A number of initiatives are in place to reduce the transport spend. This includes ASL application at nursery and secondary transition as well as P4 and S3. In addition, Independent Travel Skills programme continues and this is planned to be further extended.
- Working in partnership with NRS to minimise costs associated with Fleet through the provision of bunisess cases for new fleet to replace those with high abnormal maintenance cost.
- Currently undertaking a review of inclusive support including review of ASL placements.
- Review of elements of service facing inflationary pressures.

5. Forecast

The probable outturn for 2026-27 has now been completed. Education is reporting an overspend of £10.826m. This is a result of overspend in ASL employees, Third Party cost and transport offset by underspend in food and clothing grants due to less demand at present.

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

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
2026/27 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 6 - 1 APRIL 2026 TO 18 SEPTEMBER 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
6,412	96	6,508	Support Services	3,140	3,192	-52	-2	UNDER
145,205	5,816	151,021	Early Years Service	70,141	69,981	160	0	OVER
307,661	21,308	328,969	Primary Schools	154,452	155,462	-1,010	-1	UNDER
308,271	13,121	321,392	Secondary Schools	158,208	157,623	585	0	OVER
103,476	2,122	105,598	Additional Support for Learning	53,155	48,918	4,237	9	OVER
7,468	25	7,493	Schools - Other	4,042	3,528	514	15	OVER
3,210	0	3,210	Education Maintenance Allowance / Bursaries	824	855	-31	-4	UNDER
123	0	123	Gateway	82	123	-41	-33	UNDER
878	357	1,235	Education Improvement Services	-295	-394	99	25	OVER
8,278	-11,270	-2,992	Education - Miscellaneous	1,494	1,397	97	7	OVER
1,294	1,680	2,974	Vocational Training	768	768	0	0	
892,276	**33,255**	**925,531**	**TOTAL GROSS EXPENDITURE**	**446,011**	**441,453**	**4,558**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	2	2	Support Services	3	2	1	50	OVER
650	5,717	6,367	Early Years Service	1,896	1,775	121	7	OVER
1,544	6,677	8,221	Primary Schools	1,132	1,233	-101	-8	UNDER
1,876	3,273	5,149	Secondary Schools	2,727	2,597	130	5	OVER
1,974	874	2,848	Additional Support for Learning	520	748	-228	-30	UNDER
689	88	777	Schools - Other	159	168	-9	-5	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	638	638	0	0	
0	0	0	Gateway	0	0	0	0	
0	61	61	Education Improvement Services	50	51	-1	-2	UNDER
0	0	0	Education - Miscellaneous	99	99	0	0	
0	1,766	1,766	Vocational Training	367	392	-25	0	UNDER
9,733	**18,458**	**28,191**	**TOTAL DEPARTMENTAL INCOME**	**7,591**	**7,703**	**-112**	**-1**	**UNDER**
882,543	**14,797**	**897,340**	**DIRECT NET EXPENDITURE**	**438,420**	**433,750**	**4,670**	**1**	**OVER**
23,880	0	23,880	Specific Government Grant	146	146	0	**0**	
858,663	**14,797**	**873,460**	**ADJUSTED SERVICE NET EXPENDITURE**	**438,274**	**433,604**	**4,670**	**1**	**OVER**

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

Budget Monitoring: Period 6 – Social Work Services

1. Introduction

1.1 This monitoring statement provides a summary of the financial performance of **Social Work Services** for the period 1 April 2026 to 18 September 2026. 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 Council's General Fund. The IJB holds its own reserves which can be used to mitigate any ongoing or future budget pressures.

2. Budget Changes

2.1 During periods 4 to 6 net expenditure budget has increased by £60,947,000.

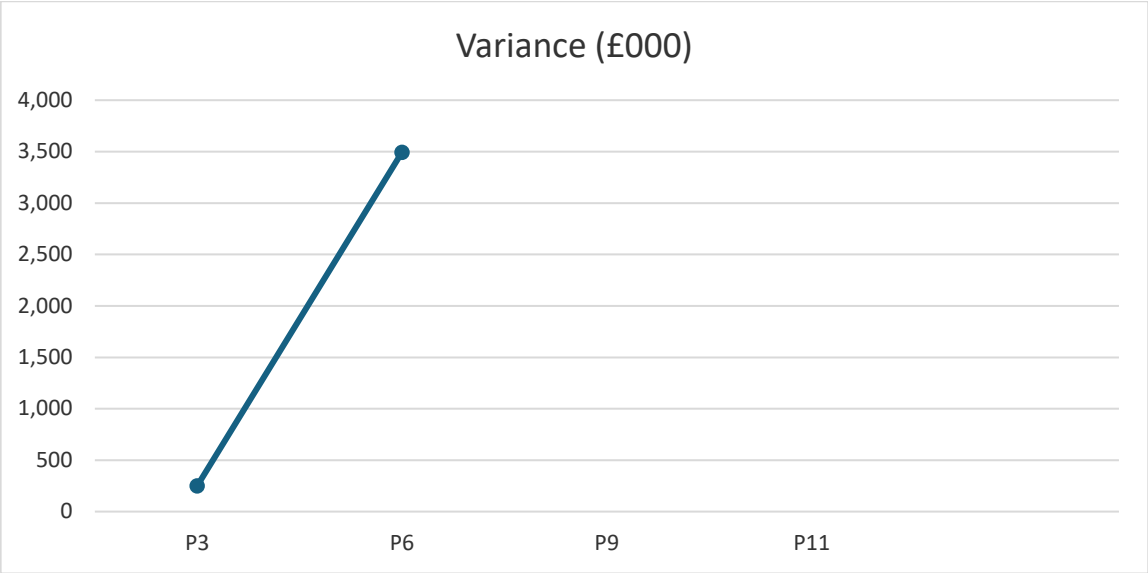
2.2 During period 6 both expenditure and income budgets were increased by £8,255,000 to reflect expected expenditure to incur and income to receive from Bed and Breakfast Rental Income. Expenditure and income budgets were also increased by £1,246,000 to reflect expected expenditure and income to receive from Housing Benefit Subsidy from Department for Work and Pensions (DWP).

2.3 In addition, there have been a number of internal 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 £6,747,000 (1.46%) higher than budget and income is £3,252,000 (1.96%) more than budget, giving net expenditure of £3,495,000 (1.22%) over budget.

3.2 Variance Comparison



3.3 The 2026/27 budget includes a savings target of £13,806,000 for the IJB, £5,740,000 of which relates to Social Work Services with the remainder attributable to Health budgets. We are currently projected to achieve 54% of this target in this financial year. We also have unachieved savings brought forward from previous years which total £7,979,000 of which £3,163,000 relates to Social Work Services. We are currently forecasting that we will achieve 17% 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	2,725	↑
Children and Families	2,168	↑
Operations and Governance	67	↓
Resources	63	↑
Older People Services and Primary Care	-1,986	↓
Care Services and Technical Care	457	↑

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

4.2 Adults

There is a net overspend of £2,725,000.

The position reflects demand-led pressures within Learning Disability purchased services, particularly Self-Directed Support Options 2 and 3 and Residential Care (£2,617,000).

4.3 Children and Families

There is a net overspend of £2,168,000.

The main overspends within Children & Families relate to residential house staffing (£1,053,000) and increased demand for purchased placements of £1,572,000. These are partially offset by underspends of £589,000 in Provided Fostering.

4.4 Operations and Governance

There is a net overspend of £67,000.

There are significant pressures within Homelessness Services (£30,230,000) due Bed and Breakfast expenditure, property rent and repairs costs. These overspends are offset by Glasgow City Council funding (£28,161,000) and Home Office funding to cover the additional cost of accommodating asylum seekers with positive decisions (£2,069,000).

4.5 Older People Services and Primary Care

There is a net underspend of £1,986,000.

This is mainly due reduced demand in Older People and Physical Disability Self-Directed Support and Short-Term Interventions (£1,139,000). Further underspends are reported across Supported Living, Day Care and Carers Short Break Services due to reduced activity levels. The position will continue to be closely monitored over the coming months to assess any changes in demand.

5. Action

5.1 The probable outturn for 2026-27 has now been completed with the service reporting a net overspend of £6,744,000. Services forecasting overspends have developed mitigating action plans aimed at bringing expenditure in line with budget, where possible.

5.2 The projected net cost of Homelessness Services after Home Office funding (£4,483,000) is £60,752,000. This report reflects Council funding covering this net cost in full. While early indications for 2026-27 suggest a downward trend, activity remains volatile and cannot yet be forecast with a reasonable degree of accuracy. This will be kept under continual review with updates provided to the Executive Director of Financial Services for the Council to inform funding requirements.

5.3 The overall 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. Conclusion

6.1 Social Work Services is reporting a net overspend of £3,495,000 (1.22%) for periods 1 to 6 of 2026/27.

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT
SERVICE SUMMARY

SOCIAL WORK SERVICES
PERIOD 6 - 1 APRIL 2026 TO 18 SEPTEMBER 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
160,545	16,295	**176,840**	Adults	84,842	81,869	2,973	3.63	**OVER**
143,969	10,201	**154,170**	Children and Families	73,396	70,994	2,402	3.38	**OVER**
134,617	144,859	**279,476**	Ops and Governance	127,649	125,478	2,172	1.73	**OVER**
95,137	-53,735	**41,402**	Resources	24,791	24,742	49	0.20	**OVER**
189,048	16,091	**205,139**	OP Services & Primary Care	82,848	84,544	-1,696	-2.01	**UNDER**
151,402	11,663	**163,065**	Care Services & Technical Care	74,723	73,876	847	1.15	**OVER**
874,718	**145,374**	**1,020,092**	**TOTAL EXPENDITURE**	**468,250**	**461,503**	**6,747**	**1.46**	**OVER**

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,354	716	**2,070**	Adults	1,219	971	247	25.46	**OVER**
6,497	261	**6,758**	Children and Families	3,282	3,048	234	7.68	**OVER**
46,584	81,455	**128,039**	Ops and Governance	68,289	66,185	2,104	3.18	**OVER**
170,809	2,155	**172,964**	Resources	84,333	84,347	-14	-0.02	**UNDER**
5,659	257	**5,916**	OP Services & Primary Care	3,656	3,367	290	8.61	**OVER**
17,734	-417	**17,317**	Care Services & Technical Care	8,225	7,835	390	4.97	**OVER**
248,637	**84,427**	**333,064**	**TOTAL INCOME**	**169,005**	**165,753**	**3,252**	**1.96**	**OVER**
626,081	**60,947**	**687,028**	**NET EXPENDITURE**	**299,245**	**295,750**	**3,495**	**1.18**	**OVER**
14,213	0	**14,213**	Specific Grant	8,494	8,494	0		
611,868	**60,947**	**672,815**	**REVISED NET EXPENDITURE**	**290,751**	**287,256**	**3,495**	**1.22**	**OVER**
0	0	0	Transfer from IJB Reserves	-3,495		-3,495		
611,868	**60,947**	**672,815**	**FINAL NET EXPENDITURE**	**287,256**	**287,256**	**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

Budget Monitoring: Period 6 – Neighbourhoods, Regeneration and Sustainability

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 2026 to 18 September 2026.

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

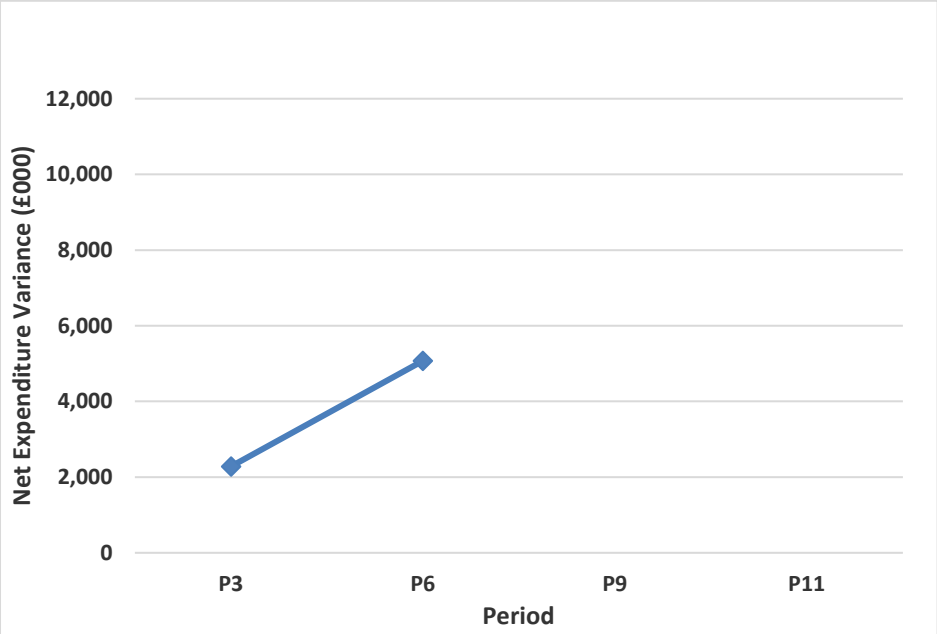
2.1 The gross expenditure budget has decreased between periods 4 and 6 by £55.236m while the gross income budget has increased by £4.442m. The net expenditure budget has therefore decreased by £59.678m to period 6. The cumulative net expenditure budget is £200.526m at the 18 September 2026.

2.2 The budget changes 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 £4.141m more than budget and gross income is £0.932m less than budget. This results in net expenditure being £5.073m more than budget at period 6. This overspend is 3% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2026-27 budget includes approved savings of £10.044m. At this stage of the year, it is anticipated actual savings will amount to £5.162m representing 51% of the target. At this stage, two of the Parking savings are unlikely to be achieved as we are reviewing recent consultations to determine next steps. This is reflected in the overall financial position reported in this monitoring statement.

3.4 The 2026-27 budget also includes Revenue investment of £9.535m. This is on track for 65% completion, mainly due to some of the approved investment being allocated over two years.

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	-278	↓
Planning and Building Standards	-385	↓
Housing	-71	↑
Regulatory	-445	↓
Community Safety	-651	↓

Service Area	Net Variance Over/Under (-) (£000)	Impact on Net Expenditure from Previous Report
Refuse Collection and Disposal	4,049	↑
Parks and Open Spaces	567	↑
Streetscene	-11	↑
Roads Operations	1,638	↑
Consultancy Services	-384	↓
Property Asset Management	1,262	↑
Transport	-138	↓
Business Support	-80	↓
TOTAL	**5,073**	↑

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 is presented below.

4.2 **Refuse Collection and Disposal**

Net expenditure is £4.049m more than budget due to a number of factors across the division. Employee costs are £1.548m greater than budget due to absence levels and a delay in the roll out of service reform projects. Transport costs are £0.711m more than budget due to the cost of maintaining the Council's current ageing vehicle fleet. The budget relating to waste disposal costs, in particular bulk waste, is overspent by £1.595m 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 £1.262m more than budget due to a combination of factors across the entire GCC property estate. Energy costs are £0.7m over budget, mainly in relation to gas as a result of prices not reducing as anticipated in the budget setting process and water rates are £0.6m over budget. A breakdown by service of the overspends on the GCC property estate is provided in the following table.

Service Area	Net Variance Over/Under (-) Premises Related Expenditure	Net Variance as % of total overspend
	£'000	%
Education	673	53
Social Work	451	36
Financial Services	138	11
Total	**1,262**	**100**

4.4 **Roads**

Net expenditure is £1.638m more than budget, mainly due to an under-recovery of parking income where some savings have not yet been implemented and pressures on street lighting electricity costs. This is partly offset by an underspend on staffing costs due to vacancy management.

4.5 **Parks and Open Spaces**

Net expenditure is £0.567m more than budget mainly due to an under recovery of fees and charges across events and bereavement services, partly offset by lower staff costs due to vacancy management.

4.6 **Other NRS Service areas**

The adverse variances in Refuse and Disposal, Property, Roads and Parks and Open Spaces are being partly offset by underspends in other areas of NRS, in relation to staffing costs due to vacancy management 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. Review of purchase orders being placed.

4. Absence Management policies are being adhered to robustly across the Service. Regular meetings are being held by Divisional Directors to hold teams to account in relation to adherence to policy. NRS have also supported additional HR resource to support long term sick cases.
5. Removal of 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.
6. Continuous review of vehicle utilisation across the fleet.
7. Transport vehicle hires are subject to approval by a senior manager.
8. Energy overspends are being publicised to drive improved behaviour across the GCC estate in order to remain within budget.
9. Limit expenditure on property repairs to essential works only, including wind and watertight and health and safety requirements.
10. Income is being optimised to maximise recovery.
11. Redeploy staff across the Service where appropriate, to reduce reliance on agency staff and associated costs.

6. Forecast

6.1 The probable outturn for 2026-27 has now been completed. Neighbourhoods, Regeneration and Sustainability is reporting an overspend on the Net Expenditure budget of £9.990m. This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

6.2 The department faces significant budget pressures including delays in achieving some budget savings for 2026/27, particularly in relation to Parking Income targets, and additional inflationary costs in 2026/27 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.

6.3 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
2026/27 REVENUE BUDGET: MONITORING REPORT

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 6 1 April 2026 to 18 September 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,222	20	1,242	Sustainability	528	575	-47	-8	**UNDER**
10,112	-36	10,076	Planning and Building Standards	7,228	6,771	457	7	**OVER**
179,638	-56,046	123,592	Housing	46,874	46,508	366	1	**OVER**
11,638	116	11,754	Regulatory	4,567	5,052	-485	-10	**UNDER**
24,278	70	24,348	Community Safety	9,843	10,368	-525	-5	**UNDER**
89,509	-617	88,892	Refuse Collection and Disposal	40,851	37,031	3,820	10	**OVER**
32,824	-237	32,587	Parks and Open Spaces	13,765	14,048	-283	-2	**UNDER**
29,167	109	29,276	Streetscene	13,432	13,437	-5	0	**UNDER**
52,573	-711	51,862	Roads Operations	19,602	19,466	136	1	**OVER**
9,996	348	10,344	Consultancy Services	5,684	5,821	-137	-2	**UNDER**
212,624	29	212,653	Property Asset Mangement	109,613	108,345	1,268	1	**OVER**
16,499	56	16,555	Transport	7,270	7,632	-362	-5	**UNDER**
16,742	245	16,987	Business Support	7,547	7,609	-62	-1	**UNDER**
686,822	**-56,654**	**630,168**	**TOTAL GROSS EXPENDITURE**	**286,804**	**282,663**	**4,141**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
150	20	170	Sustainability	419	188	231	123	**OVER**
7,002	0	7,002	Planning and Building Standards	4,122	3,280	842	26	**OVER**
122,545	0	122,545	Housing	44,096	43,659	437	1	**OVER**
2,891	0	2,891	Regulatory	1,143	1,183	-40	-3	**UNDER**
11,131	46	11,177	Community Safety	4,963	4,837	126	3	**OVER**
32,031	-785	31,246	Refuse Collection and Disposal	9,249	9,478	-229	-2	**UNDER**
11,759	143	11,902	Parks and Open Spaces	5,435	6,285	-850	-14	**UNDER**
115	0	115	Streetscene	58	52	6	12	**OVER**
60,807	1,401	62,208	Roads Operations	27,295	28,797	-1,502	-5	**UNDER**
5,923	348	6,271	Consultancy Services	1,165	918	247	27	**OVER**
157,792	1,432	159,224	Property Asset Mangement	2,302	2,296	6	0	**OVER**
14,690	0	14,690	Transport	5,826	6,050	-224	-4	**UNDER**
128	73	201	Business Support	77	59	18	31	**OVER**
426,964	**2,678**	**429,642**	**TOTAL DEPARTMENTAL INCOM**	**106,150**	**107,082**	**-932**	-1	**UNDER**
259,858	**-59,332**	**200,526**	**DIRECT NET EXPENDITURE**	**180,654**	**175,581**	**5,073**	3	**OVER**
0	0	0	Specific Government Grant	0	0	0	0	
259,858	**-59,332**	**200,526**	**ADJUSTED SERVICE NET EXPEN**	**180,654**	**175,581**	**5,073**	**3**	**OVER**

Glasgow City Council

Financial Services

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 6 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2026 to 18 September 2026.

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 4 to 6 the net expenditure budget has increased by £0.038m to 18 September 2026.

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

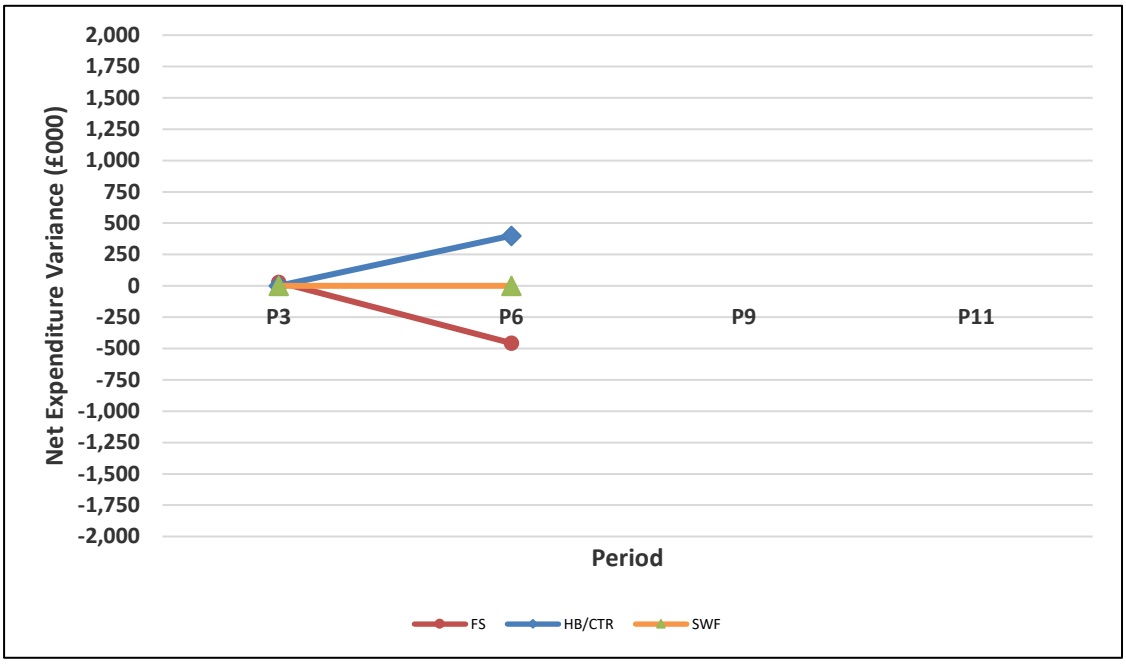
3.1 Gross expenditure is £1.139m less than the estimate and income is £0.682m less than the estimate. This results in a departmental net underspend of £0.457m (1.1%) to date.

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 £101.161m which is which is £0.400m more than budget.

3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund. These are all reporting on-line with budget however due to the demand for grants from the Scottish Welfare Fund the priority level has been set at the highest rating of High Most Compelling. This is being closely monitored and remains high risk.

3.4 Overall the Financial Services Department shows a net underspend of £0.057m (0.04%).

3.5 Variance Comparison:



3.6 The 2026-27 budget includes approved service savings of £2.846m. At this stage of the year, it is anticipated that actual savings will amount to £2.846m 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	-551	↓
Assessors & ERO	-55	↓
Customer and Business Services	-104	↓
Support Services	283	↑
Other Financial Services Divisions	-30	↑

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

4.2 **Catering and Facilities Management**

The net underspend of £0.551m is mainly due to an underspend within employee costs.

4.3 **Assessors & ERO**

The net underspend of £0.055m is mainly due to an underspend in employee costs which is partially offset by an overspend in postage costs

4.4 **Customer and Business Services**

The net underspend of £0.104m is mainly due to an underspend in employee costs which is largely offset by an overspend in postage costs and reduction in admin grant funding from DWP.

4.5 **Support Services**

The net overspend of £0.283m is due to increased audit fees and overspend in discretionary NDR relief.

4.6 **Other Financial Services Divisions**

The net underspend of £0.030m is mainly due to an underspend in employee costs which have been offset with an overspend in postages.

5. Action

No action required at this stage.

6. Forecast

The probable outturn for 2026-27 has now been completed. Financial Services Department is reporting an underspend of £0.133m which includes Housing Benefits reporting an overspend of £1.300m and Council Tax Reduction reporting an underspend of £0.500m.

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

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 6: 1 APRIL 2026 TO 18 SEPTEMBER 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
13,416	-785	12,631	Financial Strategy & Management	3,864	3,875	-11	0	UNDER
2,060	46	2,106	Audit & Inspection	1,015	1,034	-19	-2	UNDER
10,775	0	10,775	Support Services	2,759	2,476	283	11	OVER
4,200	246	4,446	Assessor & E.R.O.	1,912	1,967	-55	-3	UNDER
5,810	0	5,810	Strathclyde Pension Fund Office	2,378	2,378	0		
34,315	1,705	36,020	Customer & Business Services	16,430	16,634	-204	-1	UNDER
89,239	4	89,243	Catering and Facilities Management	40,052	41,185	-1,133	-3	UNDER
159,815	**1,216**	**161,031**	**TOTAL DEPARTMENTAL EXPENDITURE**	**68,410**	**69,549**	**-1,139**	**-2**	**UNDER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,469	0	9,469	Financial Strategy & Management	21	21	0		
366	0	366	Audit & Inspection	85	85	0		
2,775	0	2,775	Support Services	0	0	0		
62	0	62	Assessor & E.R.O.	13	13	0		
6,847	0	6,847	Strathclyde Pension Fund Office	0	0	0		
8,160	148	8,308	Customer & Business Services	2,441	2,541	-100	-4	UNDER
71,462	0	71,462	Catering and Facilities Management	24,613	25,195	-582	-2	UNDER
99,141	**148**	**99,289**	**TOTAL DEPARTMENTAL INCOME**	**27,173**	**27,855**	**-682**	**-2**	**UNDER**
60,674	**1,068**	**61,742**	**DIRECT DEPARTMENTAL NET EXPENDITURE**	**41,237**	**41,694**	**-457**	**-1**	**UNDER**
0	0	0	Specific Government Grant	0	0	0		
60,674	**1,068**	**61,742**	**ADJUSTED DEPARTMENTAL NET EXPENDITURE**	**41,237**	**41,694**	**-457**	**-1**	**UNDER**

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	-65,000	198,347	Housing Benefit Payments	76,471	75,971	500	1	OVER
15,895	345	16,240	Discretionary Housing Payments	7,876	7,876	0		
89,441	0	89,441	Council Tax Reduction	88,292	88,392	-100	0	UNDER
368,683	**-64,655**	**304,028**	**TOTAL BENEFIT EXPENDITURE**	**172,639**	**172,239**	**400**	**0**	**OVER**

INCOME TO DATE

262,347	-65,000	197,347	Housing Benefit Payments	71,478	71,478	0		
0	0	0	Discretionary Housing Payments	0	0	0		
262,347	**-65,000**	**197,347**	**TOTAL BENEFIT INCOME**	**71,478**	**71,478**	**0**		
106,336	**345**	**106,681**	**COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EXPENDITURE**	**101,161**	**100,761**	**400**	**0**	**OVER**

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	2,224	9,592	Scottish Welfare Fund	4,653	4,653	0		
174,378	**3,637**	**178,015**	**ADJUSTED SERVICE NET EXPENDITURE**	**147,051**	**147,108**	**-57**	**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 6 – 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 2026 to 18 September 2026.

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 4 to 6 the net expenditure budget has increased by £1.282m to 18 September 2026.

2.2 Expenditure and income budgets have increased by £0.570m reflecting Pride of Place funding from the UK Government.

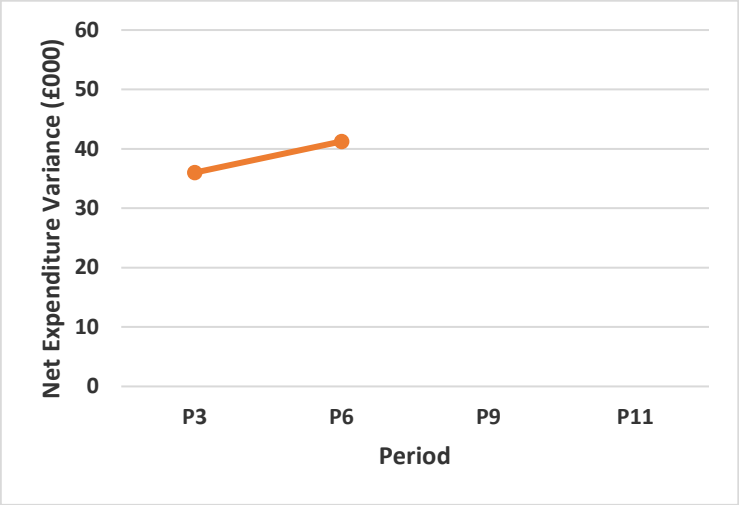
2.3 Expenditure budgets have increased by £1.245m in respect of grant carry forwards from previous years.

2.4 There have also 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 £388,000 more than budget and income is £347,000 more than budget. This results in a net overspend of £41,000 to date. This is mainly due to an overspend in employee costs.

3.2 Variance Comparison



3.3 The 2026/27 budget includes approved savings of £6.145m. At this stage of the year, it is anticipated that actual savings will amount to £5.283m representing 86% of target. A number of service reforms have been approved and these will be required to be implemented in order to achieve the full saving. This is reflected in the overall financial position reported in this monitoring statement.

3.4 The 2026-27 budget also includes investment of £0.613m 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	146	↓
Legal & Administration	-75	↑
Human Resources	-76	↓
Transformation and Financial Inclusion	49	↑
Economic Development	-3	↑

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 £146,000 is mainly attributable to employee costs.

4.3 **Legal & Administration**

The underspend of £75,000 is mainly due to over recovered income relating to licensing and registrars income.

4.4 **Human Resources**

The underspend of £76,000 is mainly attributable to recharges of employee costs.

4.5 **Transformation and Financial Inclusion**

The overspend of £49,000 is mainly attributable to under recovered income relating to Macmillan Support.

4.6 **Economic Development**

The underspend of £3,000 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 2026-27 has now been completed. The Chief Executive's Office is reporting a net overspend of £0.060m against a budget of £128.551m.

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

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 6: 1 APRIL 2026 TO 18 SEPTEMBER 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
10,143	1,174	11,316	Communication and Corporate Governance	5,517	5,303	214	4	**OVER**
13,462	127	13,589	Legal & Administration	6,564	6,387	177	3	**OVER**
5,695	306	6,001	Human Resources	3,457	3,394	63	2	**OVER**
8,694	1,535	10,229	Transformation and Financial Inclusion	3,816	3,836	-20	-1	**UNDER**
69,389	84	69,473	ICT	35,562	35,562	0	0	
36,107	18,430	54,537	Economic Development	22,100	22,146	-46	0	**UNDER**
143,490	**21,655**	**165,145**	**TOTAL GROSS EXPENDITURE**	**77,016**	**76,628**	**388**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
436	570	1,006	Communication and Corporate Governance	77	9	68	725	**OVER**
7,200	0	7,200	Legal & Administration	2,291	2,039	252	12	**OVER**
348	0	348	Human Resources	200	61	139	0	**OVER**
419	0	419	Transformation and Financial Inclusion	128	197	-69	-35	**UNDER**
8,295	0	8,295	ICT	2,941	2,941	0	0	
1,757	17,569	19,326	Economic Development	741	784	-43	-5	**UNDER**
18,455	**18,139**	**36,594**	**TOTAL DEPARTMENTAL INCOME**	**6,378**	**6,031**	**347**	**6**	**OVER**
125,035	**3,516**	**128,551**	**DIRECT NET EXPENDITURE**	**70,638**	**70,597**	**41**	**0**	**OVER**
		0	Specific Government Grant			0		
125,035	**3,516**	**128,551**	**ADJUSTED SERVICE NET EXPENDITURE**	**70,638**	**70,597**	**41**	**0**	**OVER**

Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Alan Rennie Ext 74620

Budget Monitoring: Period 6 - 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 18 September 2026.

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 Related Companies of £4.665m in 2026/27.

2. Budget Changes

There were no changes to the net expenditure budgets during periods 4 to 6.

3. Summary Position

Gross expenditure is £0.070m overspent to period 6 and income is under-recovered by £0.010m. This results in a net overspend of £0.080m

4. Reason for Variance

The overspend is mainly due to costs identified within Glasgow Life for School of Sport. This is offset by a RSBI surplus within City Building Joint Venture.

5. Forecast

The probable outturn for 2026/27 has now been completed. Related Companies is reporting an overspend of £0.104m. 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 £4.665m in 2026/27. Contributions from Related Companies are anticipated to be £0.697m more than budget. It is anticipated

that a return from City Property will be £5.9m for 2026/27. 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
2026/27 REVENUE BUDGET: MONITORING REPORT

RELATED COMPANIES AND JOINT BOARDS
PERIOD 6 : 1 APRIL 2026 TO 18 SEPTEMBER 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,915	0	1,915	City Building Joint Venture	1,436	1,667	-231	0	**UNDER**
500	0	500	City Building Contracts	0	0	0	0	
91,861	-1,853	90,008	Glasgow Life	41,418	41,117	301	1	**OVER**
4,217	0	4,217	Jobs & Business Glasgow	1,406	1,406	0	0	
2,424	0	2,424	City Property (Glasgow) LLP	1,119	1,119	0	0	
2,246	0	2,246	City Property Investment	1,123	1,123	0	0	
11,456	0	11,456	Strathclyde Partnership for Transport	5,728	5,728	0	0	
114,619	**-1,853**	**112,766**	**TOTAL GROSS EXPENDITURE**	**52,230**	**52,160**	**70**	**0**	**OVER**

INCOME TO DATE

Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
44	0	44	City Building Joint Venture	6	16	-10	0	**UNDER**
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**	**16**	**-10**	**0**	
114,575	**-1,853**	**112,722**	**DIRECT NET EXPENDITURE**	**52,224**	**52,144**	**80**	**0**	**OVER**
0	0	0	Specific Government Grant	0	0	0	0	
114,575	**-1,853**	**112,722**	**ADJUSTED SERVICE NET EXPENDITURE**	**52,224**	**52,144**	**80**	0	**OVER**

Glasgow City Council

Common Good

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 6 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2026 to 18 September 2026.

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 4 to 6.

3. Summary Position

This monitoring report covers a period equivalent to 46% of the financial year. Gross expenditure to date is £268,000, which is 33% of the annual gross expenditure budget. Gross income received to date is £351,000, resulting in net income of £83,000.

Historically, the majority of gross expenditure incurred by the Common Good Fund relates to Civic Receptions held throughout the year, with a budget of £446,000.

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

Category	Actual Costs
Anniversaries	£30,923
Charities	£12,532
Events	£32,750
International Visitors	£17,139
Special Individuals	£6,562
Sport	£0
Charity Tables	£0
Admin	£20,231
Total	**£120,137**

4. Forecast

There has been spend to date of £120,137 and a further £120,949 being committed for civic receptions in 2026/27. The remaining civic receptions expenditure budget of £204,914 is available for spend up to 31 March 2027.

In addition, £36,280 has been committed in respect of events beyond 2026/27 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 2026/27 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 2027 will be reflected through budget changes in 2026/27 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 2026/27.

Appendix 1

Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

Date	Function	Approved	Total Cost	Code (category)
28-May-26	Credit Agricole visit to Glasgow	27-Apr-26	£1,250	International Visitors
31-Jul-26	Indian Business Networking Reception	01-Jul-26	£1,250	International Visitors
17-Sep-26	**Donegal Delegation**	**07-Sep-26**	**£64**	International Visitors
23-Sep-26	**Courtesy call with Consul General of the Czech Republic**	**17-Sep-26**	**£32**	International Visitors
25-Sep-26	European Doctor's Orchestra	06-Feb-25	£700	International Visitors
02-Oct-26	**SONICA Festival**	**26-Aug-26**	**£1,250**	International Visitors
02-Oct-26	**Colorado Business delegation**	**17-Sep-26**	**£224**	International Visitors
03-Oct-26	IWA Presidential Reception	04-Feb-26	£1,050	International Visitors
07-Oct-26	Netherlands Delegation	22-Jun-26	£1,250	International Visitors
08-Oct-26	**California Business Delegation**	**01-Oct-26**	**£150**	International Visitors
	Total for International Visitors		**£7,220**	

Date	Function	Approved	Total Cost	Code (category)
03-Jul-26	Courtesy Call by Kosovo Ambassador	24-Jun-26	£20	Anniversaries
22-Oct-26	Shettleston HA 50th Anniversary	14-May-26	£3,000	Anniversaries
20-Nov-26	St Francis Pipe Band Centenary	31-Mar-25	£5,500	Anniversaries
19-Feb-27	150th Anniversary of Tollcross Bowling Club	31-Jul-26	£3,000	Anniversaries
	Total for Anniversaries		**£11,520**	

Date	Function	Approved	Total Cost	Code (category)
05-Dec-25	Baby's First Christmas	12-Jan-26	£4,835	Events
25-Jun-26	Full Council Drinks Reception	18-Jun-26	£1,000	Events
27-Jun-26	Armed Forces Day - Catering	13-May-26	£10,000	Events
27-Jun-26	Armed Forces Day - Filming/Tech/AV Support	13-May-26	£9,984	Events
02-Sep-26	Indepen-dance 30th anniversary and Gathered together inclusive dance festival	15-Jul-26	£490	Events
03-Sep-26	Merchant Navy Day	05-Jan-26	£350	Events
15-Sep-26	**Gerard Burns Exhibition**	**26-Aug-26**	**£1,250**	Events
18-Sep-26	Modern Apprentices Reception	18-Aug-26	£700	Events
18-Sep-26	**Mayor of Barga Visit**	**31-Aug-26**	**£260**	Events

19-Sep-26	Barga Chamber Concert	10-Apr-26	£4,200	Events
06-Oct-26	**City of Glasgow College Sector Event**	**27-Aug-26**	**£360**	Events
09-Oct-26	Royal National Mod 26	10-Jun-26	£840	Events
12-Oct-26	**Launch of Hate Crime Awareness Week**	**07-Sep-26**	**£400**	Events
13-Oct-26	**Lunch for outgoing/incoming Deacon Conveners**	**28-Aug-26**	**£180**	Events
22-Oct-26	Garden of Remembrance	09-Mar-26	£700	Events
02-Nov-26	Launch School Photography Exhibition	11-Jun-26	£750	Events
02-Nov-26	**Medals for Architecture**	**08-Sep-26**	**£420**	Events
05-Nov-26	Islamophobia Awareness Event	10-Aug-26	£350	Events
12-Nov-26	**Doors Open Day**	**08-Sep-26**	**£4,500**	Events
18-Nov-26	**Diwali Reception**	**01-Oct-26**	**£7,500**	Events
02-Dec-26	Glasgow Times Community Council Awards 2026	26-Jan-26	£10,000	Events
02-Dec-26	Blessing of the Crib	04-Feb-26	£240	Events
07-Dec-26	Glasgow Sports Awards 2025	13-May-26	£7,500	Events
12-Dec-26	Roy Castle Foundation Lights of Hope Carol Concert	09-Jan-26	£1,000	Events
13-Dec-26	Carols for Peace	04-Feb-26	£1,500	Events
14-Feb-27	**Chinese New Year**	**21-Sep-26**	**£800**	Events
	Total for Events		**£70,109**	

Date	Function	Approved	Total Cost	Category
10-Sep-26	**Blue Badge Presentation to Lulu**	**21-Aug-26**	**£2,500**	Special Individuals
09-Oct-26	**Nelson Mandela Statue unveiling**	**01-Oct-26**	**£5,000**	Special Individuals
23-Oct-26	**Loving Cup Dinner for Dr Paul Little**	**07-Sep-26**	**£4,200**	Special Individuals
04-Nov-26	Revised Edition of Glasgow Roll of Honour	13-Aug-26	£2,000	Special Individuals
	Total for Special Individuals		**£13,700**	

Date	Function	Approved	Total Cost	Code (category)
04-Nov-26	Commonwealth Karate Federation Competition Glasgow 2026	08-Apr-26	£490	Sport
21-Nov-26	**Scottish Open Badminton Champions 2025**	**02-Oct-26**	**£3,000**	**Sport**
17-Mar-27	Glasgow Schools Scottish Country Dancing Festival	13-May-26	£300	Sport
	Total for Sport		**£3,790**	

Date	Function	Approved	Total Cost	Code (category)
04-Sep-26	Emmie Smillie Charity Foundation Charity Lunch	23-Jul-26	£1,400	Charities
10-Sep-26	Scotty Dog Trail in aid of Maggie's Event	02-Mar-26	£5,000	Charities
22-Sep-26	**Malawi Book Launch**	**31-Aug-26**	**£200**	Charities
29-Sep-26	Carers Scotland Roadshow	31-Jul-26	£560	Charities
15-Oct-26	St John Ogilvie Lecture	15-Apr-26	£2,000	Charities
30-Oct-26	RIAS Conference	19-Feb-26	£1,200	Charities
19-Nov-26	Hospital Saturday Fund Event	10-Apr-26	£2,500	Charities
10-Mar-27	PEPASS Event	20-Aug-26	£1,750	Charities
	Total for Charities		**£14,610**	

Total Civic Hospitality Commitments for 2026/27	**£120,949**

Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments

Date	**Function**	**Approved**	**Total Cost**	**Category**
27-May-27	Lodge The Princes No 607	27-Mar-25	£4,200	Anniversaries
10-Sep-27	**Centenary of St Ninian's Parish Church**	**22-Sep-26**	**£420**	**Anniversaries**
08-Oct-27	Incorporation of Tailors 500th Anniversary	26-Mar-24	£12,000	Anniversaries
	Total for Anniversaries		**£16,620**	

Date	Function	Approved	Total Cost	Category
13-May-27	Association of Registrars of Scotland (AROS) AGM	20-Feb-26	£2,000	Special Individuals
10-Jun-27	Boys Brigade Kings Badge Event	09-Jun-26	£1,760	Special Individuals
	Total for Special Individuals		**£3,760**	

Date	Function	Approved	Total Cost	Code (category)
20-May-27	Rex Blind Organisation Volunteers	20-May-26	£900	Charities
	Total for Charities		**£900**	

Total Civic Hospitality Commitments for 2027/28	**£21,280**

Civic Receptions Committed 2028/29

2028/29 Civic Hospitality Commitments

Date	Function	Approved	Total 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**

Note: commitments reported to this committee for the first time have been highlighted in bold.

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

COMMON GOOD
PERIOD 6 - 1 APRIL 2026 TO 18 SEPTEMBER 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget	HEADING	Actual	Remaining Budget	Budget Spent to Date
£000	£000	£000		£000	£000	%
446	0	446	Civic Hospitality	120	326	27
98	0	98	Property Costs	69	29	70
274	0	274	Miscellaneous Charges	79	195	29
818	**0**	**818**	**TOTAL GROSS EXPENDITURE**	**268**	**550**	**33**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget		Actual	Remaining Budget	Budget Received to Date
£000	£000	£000		£000	£000	%
436	0	436	Investment Income & Realised Gains	201	235	46
43	0	43	Commission	19	24	44
339	0	339	Rental Income	131	208	39
818	**0**	**818**	**TOTAL DEPARTMENTAL INCOME**	**351**	**467**	**43**
0	**0**	**0**	**NET EXPENDITURE/NET INCOME (-)**	**-83**	**83**	

Item 3

18th November 2026

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

BUDGET MONITORING: INVESTMENT PROGRAMME 2026/27 - QUARTER 2

Purpose of Report:

To provide detailed monitoring statements by service, highlighting financial performance and progress on the council's Investment Programme as at Quarter 2 (Period 6) 2026/27.

This report was considered by the City Administration Committee on 5 November 2026.

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:

Any Ordnance Survey mapping included within this Report is provided by Glasgow City Council under licence from the Ordnance Survey in order to fulfil its public function to make available Council-held public domain information. Persons viewing this mapping should contact Ordnance Survey Copyright for advice where they wish to licence Ordnance Survey mapping/map data for their own use. The OS web site can be found at <http://www.ordnancesurvey.co.uk> "

If accessing this Report via the Internet, please note that any mapping is for illustrative purposes only and is not true to any marked scale.

1. Introduction

1.1 This monitoring statement provides a summary of the financial performance and progress on the delivery of the council's Investment Programme to the second quarter of 2026/27 (Period 6, 18 September 2026). The overall Investment Programme comprises individual service programmes plus a council-wide Transformation programme.

1.2 This summary statement is based on information contained in the council's corporate financial systems and includes accruals and adjustments in line with agreed financial policies. Appendix 1 compares the total probable outturn gross expenditure with the total approved budget for each service and provides a profile of the probable outturn over years. Details of actual expenditure in 2026/27 and cumulative to date are also provided. A similar analysis for income is provided within Appendix 2, with the overall net expenditure position outlined within Appendix 3.

1.3 The Finance and Audit Scrutiny Committee will monitor and review the financial performance and physical progress of the investment programme, with delays in physical progress often having financial implications. It will also review capital monitoring statements for individual services, reporting the financial performance, physical progress, and appropriate action for each major project within each service. At present, 56 significant projects account for 92% of the total approved investment programme expenditure.

1.4 The Executive Director of Finance has delegated authority to transfer up to £500,000 between projects to correct any projected overspend that cannot be addressed through remedial action. Where this is not possible, or is insufficient to resolve the problem, a request for additional resources or a larger transfer may be submitted to the City Administration Committee.

2. Budget changes

Total budget changes

2.1 The net expenditure budget for the investment programme increased by £1.984m up to the end of quarter 2.

Previously approved budget changes

2.2 The following adjustments have been approved and increase the gross expenditure budget by £28.293m and increased the gross income budget by £26.309m resulting in an increase to the net expenditure budget of £1.984m:

2.2.1 An increase to the gross expenditure and income budgets of £1.842m following the allocation of the Vacant and Derelict Land Fund (VDLF) for 2026/27 from the Scottish Government. This was approved by the City Administration Committee on 6 August 2026.

2.2.2 An increase to both the gross expenditure and income budgets of £3.720m following the allocation of Transport Scotland funding for Active Travel Infrastructure Fund (ATIF) Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

2.2.3 An increase to both the gross expenditure and income budgets of £3.630m following the allocation of Transport Scotland funding for Bus Infrastructure Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

2.2.4 An increase to both the gross expenditure and income budgets of £2.500m following the allocation of Transport Scotland funding for 20mph Zone projects. This was approved by the City Administration Committee on 17 September 2026.

2.2.5 An increase to the gross expenditure budget of £1.500m reflecting the annual allocation to the Life Cycle Maintenance Programme for 2026/27. This was approved at the full Council meeting on 24 February 2026.

2.2.6 An increase to both the gross expenditure and income budgets of £7.517m following additional City Deal funding that has been awarded to Glasgow City Council through the Glasgow City Region City Deal: Enabling Commercial Space Programme. This was approved by the City Administration Committee on 20 November 2025.

2.2.7 An increase to the gross expenditure and income budget of £1.731m following the allocation of Scottish Government funding via General Capital Grant for Tier 1 Bus Infrastructure for 2026/27. This was approved by the City Administration Committee on 5 November 2026.

2.2.8 A transfer of £0.725m gross expenditure budget from the Pollok Stables project to Pollok Country Park Investment Fund to consolidate funding for the project. This was approved by the City Administration Committee on 5 November 2026.

2.2.9 A transfer of £0.422m and £2.125m gross expenditure budgets from the Place Fund projects for 2023/24 and 2025/26 respectively to consolidate remaining Place Fund budgets. This was approved by the City Administration Committee on 5 November 2026.

2.2.10 A transfer of £2.000m gross expenditure budget from Community Hub Programme Phase 1 to the Drumchapel Town Centre Regeneration project to allow the creation of a Community Hub in Drumchapel. This was approved by the City Administration Committee on 5 November 2026.

2.2.11 An increase to the gross expenditure and income budgets of £2.851m to reflect funding awarded by the Commonwealth Games Organising Committee for the Commonwealth Games 2026 project. This was approved by the City Administration Committee on 5 November 2026.

2.2.12 An increase to the gross expenditure and income budgets of £2.426m to reflect an award of Scottish Government grant though Salix, to deliver energy efficiency measures in the City Chambers West Building. This was approved by the City Administration Committee on 5 November 2026.

2.2.13 In addition, there have been a number of transfers, approvals and technical adjustments to expenditure and income approved under delegated authority by the Executive Director of Finance.

3 Summary financial position

3.1 Approved gross expenditure on the investment programme, net of payments in previous financial years, totals £811.988m. Probable outturn of gross expenditure for 2026/27 totals £318.276m.

3.2 Approved direct income on the investment programme, net of receipts in previous financial years, totals £108.496m. Probable outturn of direct income for 2026/27 totals £74.024m.

3.3 Actual gross expenditure in 2026/27 to quarter 2 totals £84.601m. Actual receipts directly related to specific projects total £34.286m, and general capital grant totals £30.920m.

4 Management of the programme

Financial performance

4.1 In net expenditure terms, the current forecast for the delivery of the approved programme is on target. A nil variance is forecast for both gross expenditure and income.

Physical progress

4.2 Actual gross expenditure in respect of the investment programme in 2026/27 to quarter 2 totals £84.601m, representing 27% of the £318.276m estimated total expenditure in the year. Individual service monitoring reports contain more detail on physical progress.

5 Asset sales

5.1 The council's investment programme is partly funded by the proceeds of asset sales which supports the delivery of major capital projects.

5.2 The asset sales target for the period 2026/27 and 2027/28 is £20.000m and has been profiled at £5.000m in 2026/27 and £15.000m in 2027/28. Asset sales received up to the end of quarter 2 of 2026/27 were £1.561m.

6. Recommendation

6.1 The committee is asked to note the contents of this report.

APPENDIX 1

GLASGOW CITY COUNCIL
INVESTMENT PROGRAMME GROSS EXPENDITURE 2026/27

	Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
	Original Approved Gross Exp Budget	Approved Budget Movement	**Revised Approved Gross Exp Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
	£'000	£'000	**£'000**	**£'000**	£'000	£'000	£'000	£'000	£'000	£'000	£'000	**£'000**	£'000
INVESTMENT PROGRAMME													
GLASGOW LIFE	6,244	83,558	**89,802**	**89,802**	0	83,650	5,719	433	0	0	83,650	**2,023**	85,673
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	441,643	239,634	**681,277**	**681,277**	0	243,571	165,264	194,970	56,237	21,235	243,571	**46,878**	290,449
CITY DEAL	125,374	351,022	**476,396**	**476,396**	0	378,265	53,810	41,375	2,946	0	378,265	**19,950**	398,215
EDUCATION SERVICES	51,625	58,721	**110,346**	**110,346**	0	61,265	30,897	18,121	63	0	61,265	**6,712**	67,977
SOCIAL WORK SERVICES	34,500	9,161	**43,661**	**43,661**	0	11,450	5,896	8,558	4,579	13,178	11,450	**789**	12,239
INSURANCE PROJECTS	0	98	**98**	**98**	0	98	0	0	0	0	98	**0**	98
TRANSFORMATION	188,816	147,105	**335,921**	**335,921**	0	147,214	56,690	63,789	39,222	29,006	147,214	**8,249**	155,463
TOTAL GROSS EXPENDITURE	**848,202**	**889,299**	**1,737,501**	**1,737,501**	**0**	**925,513**	**318,276**	**327,246**	**103,047**	**63,419**	**925,513**	**84,601**	**1,010,114**

APPENDIX 2

GLASGOW CITY COUNCIL
INVESTMENT PROGRAMME GROSS INCOME 2026/27

	Budget/Probable Outturn					Probable Outturn Profile					Actual Income		
	Original Approved Gross Inc Budget	Approved Budget Movement	**Revised Approved Gross Inc Budget**	**Total Gross Inc Probable Outturn**	Variance (Under)/ Over budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
	£'000	£'000	**£'000**	**£'000**	£'000	£'000	£'000	£'000	£'000	£'000	£'000	**£'000**	£'000
INVESTMENT PROGRAMME													
GLASGOW LIFE	0	44,289	**44,289**	**44,289**	0	40,692	3,597	0	0	0	40,692	**3,219**	43,911
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	74,251	113,854	**188,105**	**188,105**	0	116,204	53,050	11,671	7,180	0	116,204	**28,625**	144,829
CITY DEAL	85,882	185,049	**270,931**	**270,931**	0	237,933	17,377	7,487	8,134	0	237,933	**2,442**	240,375
EDUCATION SERVICES	44,125	7,444	**51,569**	**51,569**	0	51,569	0	0	0	0	51,569	**0**	51,569
SOCIAL WORK SERVICES	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
INSURANCE PROJECTS	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
TRANSFORMATION	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
TOTAL DIRECT INCOME	**204,258**	**350,636**	**554,894**	**554,894**	**0**	**446,398**	**74,024**	**19,158**	**15,314**	**0**	**446,398**	**34,286**	**480,684**
ASSET SALES	20,000	0	**20,000**	**20,000**	0	0	5,000	15,000	0	0	0	**1,561**	1,561
GENERAL CAPITAL GRANT	50,420	11,553	**61,973**	**61,973**	0	0	61,973	0	0	0	0	**30,920**	30,920
TOTAL INCOME	**274,678**	**362,189**	**636,867**	**636,867**	**0**	**446,398**	**140,997**	**34,158**	**15,314**	**0**	**446,398**	**66,767**	**513,165**

GLASGOW CITY COUNCIL
INVESTMENT PROGRAMME NET EXPENDITURE 2026/27

	Budget/Probable Outturn					Probable Outturn Profile					Actual Net Expenditure		
	Original Approved Net Exp Budget	Approved Budget Movement	**Revised Approved Net Exp Budget**	**Total Net Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
	£'000	£'000	**£'000**	**£'000**	£'000	£'000	£'000	£'000	£'000	£'000	£'000	**£'000**	£'000
INVESTMENT PROGRAMME													
GLASGOW LIFE	6,244	39,269	**45,513**	**45,513**	0	42,958	2,122	433	0	0	42,958	**(1,196)**	41,762
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY	367,392	125,780	**493,172**	**493,172**	0	127,367	112,214	183,299	49,057	21,235	127,367	**18,253**	145,620
CITY DEAL	39,492	165,973	**205,465**	**205,465**	0	140,332	36,433	33,888	(5,188)	0	140,332	**17,508**	157,840
EDUCATION SERVICES	7,500	51,277	**58,777**	**58,777**	0	9,696	30,897	18,121	63	0	9,696	**6,712**	16,408
SOCIAL WORK SERVICES	34,500	9,161	**43,661**	**43,661**	0	11,450	5,896	8,558	4,579	13,178	11,450	**789**	12,239
INSURANCE PROJECTS	0	98	**98**	**98**	0	98	0	0	0	0	98	**0**	98
TRANSFORMATION	188,816	147,105	**335,921**	**335,921**	0	147,214	56,690	63,789	39,222	29,006	147,214	**8,249**	155,463
TOTAL DIRECT NET EXPENDITURE	**643,944**	**538,663**	**1,182,607**	**1,182,607**	**0**	**479,115**	**244,252**	**308,088**	**87,733**	**63,419**	**479,115**	**50,315**	**529,430**
ASSET SALES	(20,000)	0	**(20,000)**	**(20,000)**	0	0	(5,000)	(15,000)	0	0	0	**(1,561)**	(1,561)
GENERAL CAPITAL GRANT	(50,420)	(11,553)	**(61,973)**	**(61,973)**	0	0	(61,973)	0	0	0	0	**(30,920)**	(30,920)
TOTAL NET EXPENDITURE	**573,524**	**527,110**	**1,100,634**	**1,100,634**	**0**	**479,115**	**177,279**	**293,088**	**87,733**	**63,419**	**479,115**	**17,834**	**496,949**

Glasgow City Council

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

Contact: Anne Ross Ext: 78342
Lorna Goldie Ext: 74224

BUDGET MONITORING: EDUCATION SERVICES INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the service's investment programme to the end of quarter 2 for 2026/27 (period 6, 18 September 2026).

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

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over the relevant years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross income budget has decreased by £0.484m, resulting in £0.484m increase to the net expenditure budget. This budget change relates to technical adjustments approved under delegated authority by the Executive Director of Finance.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, is £49.081m. The approved income budget, net of amounts received in previous years is nil, resulting in a net expenditure budget of £49.081m.

Probable outturn gross expenditure for 2026/27 totals £30.897m and anticipated receipts in the year is nil. Actual expenditure in 2026/27 to the end of quarter 2 totals £6.712m.

The current forecast for the delivery of the approved projects is that they will be achieved within the approved resources.

4. Management of the programme

4.1 Early Years 1140 Expansion

Financial performance

The approved gross expenditure and income budgets for Education Estate Investment 2017-2021 at quarter 2 are £46.578m and £45.854m respectively.

The current forecast is that this project will be delivered within the approved budget.

Actual expenditure to 2025/26 was £42.407m and the projected expenditure in 2026/27 is £4.171m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.374m.

Actual income to 2025/26 was £45.854m with no further income anticipated.

Physical progress

The programme to deliver a series of new build, refurbishments and modifications is complete, except for one planned facility and one in development.

Scaraway Nursery: Works are at an advanced stage and expected to be completed in Q2 ready for the existing nursery to occupy the new facility in October 2026.

Penilee Nursery: A temporary facility was completed at Hillington Primary School in January 2026, which enabled children and staff to vacate the previous Penilee Nursery which was deemed as dangerous. Further permanent works at Hillington Primary School are planned, and a tendered quotation and full construction programme is being progressed.

After completion of these projects and final accounts have been agreed, a final analysis of the Early Years estate will take place, and any unspent capital will be directed to new projects in line with the terms of the grant.

Action

No action required.

4.2 Linburn Academy

Financial performance

The approved gross expenditure budget for Linburn Academy at quarter 2 is £9.200m.

The current forecast is that this project will be delivered within the approved budget.

Actual expenditure to 2025/26 was £1.381m and the projected expenditure in 2026/27 is £7.315m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.650m.

Physical progress

The tender for the main refurbishment works was approved by the council's Contracts & Property Committee on 27 November 2025 and has now commenced on site.

A full internal strip out and down-takings has been completed, and the new floor installation will commence shortly. Foundations have also been cast for the extension.

This project was expected to complete in spring 2027. However, delays owing to issues with adapting the existing building have resulted in completion being extended to summer 2027.

Action

No action required.

4.3 Calton Gaelic School

Financial performance

The approved gross expenditure and income budgets for the new Calton Gaelic School at quarter 2 are £24.838m and £4.300m respectively.

The current forecast is that this project will be delivered within the approved net budget of £20.538m.

Actual expenditure to 2025/26 was £13.221m and the projected expenditure in 2026/27 is £10.500m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.096m.

Actual income to 2025/26 was £4.300m, with no further income anticipated.

Physical progress

The works contract was approved at Contract and Property Committee on the 20 March 2025 and commenced on site on the 12 May 2025.

Progress is behind the original programme owing to a variety of challenges arising through working with a listed and fragile building. The project is now

expected to be completed by mid-April 2027.

Works are progressing well on site with the internal room finishes on the second floor of the existing building now underway. Works to the extension are also progressing and the initial installation of mechanical and electrical infrastructure has commenced; external plant area is almost complete. External works to form the MUGA pitch and boundary fencing are due to commence shortly.

Action

No action required.

4.4 Education Estate Investment (2025-2028)

Financial performance

The current forecast is that this project will be delivered within the approved revised budget of £9.972m.

Actual expenditure to 2025/26 was £2.409m and the projected expenditure in 2026/27 is £4.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.007m.

Physical progress

A total of 139 essential capital investment works are being delivered across the Education Services estate through this capital investment programme.

These capital works include, for example, major roof renewals, electrical installation upgrades, and heating infrastructure improvements.

NRS Property Asset Management are actively progressing quotations for further essential works which have recently been identified. Any further projects approved for delivery will take cognisance of the fact there is now a very limited unallocated budget within this investment programme.

Action

No action required.

4.5 Universal Free School Meals – Infrastructure

Financial performance

The current forecast is that this project will be delivered within the approved net budget of £18.343m.

Actual expenditure to 2025/26 was £0.844m and the projected expenditure in

2026/27 is £4.500m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.562m.

Physical progress

A desktop analysis has been completed to identify priority ('Tier 1') schools that would benefit from an investment in dining areas / kitchens to deliver the UFSM objectives. This analysis was based on updated pupil numbers and revised operational parameters.

Education Services Directorate have considered initial design proposals for major works across several Tier 1 schools which are now progressing through the next stage of design. These works will involve a mix of refurbishment to existing buildings and construction of new modular catering / dining facilities.

In addition to the above major works, a programme of minor works within multiple school buildings was successfully completed over the summer of 2026. This work involved the installation of new kitchen equipment and any necessary enabling works.

Action

No action required.

4.6 <u>Other Education Services Projects</u>

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
EDUCATION SERVICES														
Major Projects														
Early Years 1140 Expansion	Gross Expenditure	44,125	2,453	**46,578**	**46,578**	0	42,407	4,171	0	0	0	42,407	**1,374**	43,781
	Gross Income	44,125	1,729	**45,854**	**45,854**	0	45,854	0	0	0	0	45,854	**0**	45,854
	Net Expenditure	0	724	**724**	**724**	0	(3,447)	4,171	0	0	0	(3,447)	**1,374**	(2,073)
Linburn Academy	Gross Expenditure	500	8,700	**9,200**	**9,200**	0	1,381	7,315	504	0	0	1,381	**1,650**	3,031
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	500	8,700	**9,200**	**9,200**	0	1,381	7,315	504	0	0	1,381	**1,650**	3,031
Calton Gaelic School	Gross Expenditure	0	24,838	**24,838**	**24,838**	0	13,221	10,500	1,117	0	0	13,221	**2,096**	15,317
	Gross Income	0	4,300	**4,300**	**4,300**	0	4,300	0	0	0	0	4,300	**0**	4,300
	Net Expenditure	0	20,538	**20,538**	**20,538**	0	8,921	10,500	1,117	0	0	8,921	**2,096**	11,017
Education Estate Investment (2025-2028)	Gross Expenditure	7,000	2,972	**9,972**	**9,972**	0	2,409	4,000	3,500	63	0	2,409	**1,007**	3,416
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	7,000	2,972	**9,972**	**9,972**	0	2,409	4,000	3,500	63	0	2,409	**1,007**	3,416
Universal Free School Meals - Infrastructure	Gross Expenditure	0	18,343	**18,343**	**18,343**	0	844	4,500	12,999	0	0	844	**562**	1,406
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	18,343	**18,343**	**18,343**	0	844	4,500	12,999	0	0	844	**562**	1,406

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
EDUCATION SERVICES														
Total Education Major Projects	Gross Expenditure	51,625	57,306	**108,931**	**108,931**	0	60,262	30,486	18,120	63	0	60,262	**6,689**	66,951
	Gross Income	44,125	6,029	**50,154**	**50,154**	0	50,154	0	0	0	0	50,154	**0**	50,154
	Net Expenditure	**7,500**	**51,277**	**58,777**	**58,777**	**0**	**10,108**	**30,486**	**18,120**	**63**	**0**	**10,108**	**6,689**	**16,797**
Other Education Projects	Gross Expenditure	0	1,415	**1,415**	**1,415**	0	1,003	411	1	0	0	1,003	**23**	1,026
	Gross Income	0	1,415	**1,415**	**1,415**	0	1,415	0	0	0	0	1,415	**0**	1,415
	Net Expenditure	**0**	**0**	**0**	**0**	**0**	**(412)**	**411**	**1**	**0**	**0**	**(412)**	**23**	**(389)**
Total Education Projects	**Gross Expenditure**	**51,625**	**58,721**	**110,346**	**110,346**	**0**	**61,265**	**30,897**	**18,121**	**63**	**0**	**61,265**	**6,712**	**67,977**
	Gross Income	**44,125**	**7,444**	**51,569**	**51,569**	**0**	**51,569**	**0**	**0**	**0**	**0**	**51,569**	**0**	**51,569**
	Net Expenditure	**7,500**	**51,277**	**58,777**	**58,777**	**0**	**9,696**	**30,897**	**18,121**	**63**	**0**	**9,696**	**6,712**	**16,408**

Glasgow City Council

Joint Report by the Executive Director of Finance and the Executive Director of Neighbourhoods, Regeneration and Sustainability

Contact: Anne Ross Ext: 78342
Alison Duffy Ext: 73673

BUDGET MONITORING: NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the service's investment programme to the end of quarter 2 for 2026/27 (period 6, 18 September 2026).

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

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross expenditure budget has increased by £16.425m, and the gross income budget has increased by £14.538m, resulting in £1.887m increase to the net expenditure budget. The budget change comprises the following:

- An increase to the gross expenditure and income budgets of £1.842m following the allocation of the Vacant and Derelict Land Fund (VDLF) for 2026/27 from the Scottish Government. This was approved by the City Administration Committee on 6 August 2026.

- An increase to both the gross expenditure and income budgets of £3.720m following the allocation of Transport Scotland funding for Active Travel Infrastructure Fund (ATIF) Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

- An increase to both the gross expenditure and income budgets of £3.630m following the allocation of Transport Scotland funding for Bus Infrastructure Tier 2 2026/27 projects. This was approved by the City Administration Committee on 17 September 2026.

- An increase to both the gross expenditure and income budgets of £2.500m following the allocation of Transport Scotland funding for 20mph Zone projects. This was approved by the City Administration Committee on 17 September 2026.

- An increase to the gross expenditure budget of £1.731m following the allocation of Scottish Government funding via General Capital Grant for Tier 1 Bus Infrastructure for 2026/27. This was approved by the City Administration Committee on 5 November 2026.

- A transfer of £0.725m gross expenditure budget from the Pollok Stables project to Pollok Country Park Investment Fund to consolidate funding for the project. This was approved by the City Administration Committee on 5 November 2026.

- A transfer of £0.422m and £2.125m gross expenditure budgets from the Place Fund projects for 2023/24 and 2025/26 respectively to consolidate remaining Place Fund budgets. This was approved by the City Administration Committee on 5 November 2026.

- A transfer of £2.000m gross expenditure budget from Community Hub Programme Phase 1 to the Drumchapel Town Centre Regeneration project to allow the creation of a Community Hub in Drumchapel. This was approved by the City Administration Committee on 5 November 2026.

- An increase to the gross expenditure and income budgets of £2.426m to reflect an award of Scottish Government grant though Salix, to deliver energy efficiency measures in the City Chambers West Building. This was approved by the City Administration Committee on 5 November 2026.

- In addition, there have been a number of transfers, approvals and technical adjustments to expenditure and income approved under delegated authority by the Executive Director of Finance.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £437.706m. The approved income budget, net of amounts received in previous years, totals £71.901m, providing a net expenditure budget of £365.805m.

Probable outturn gross expenditure for 2026/27 totals £165.264m with anticipated receipts of £53.050m.

Actual gross expenditure in 2026/27 to the end of quarter 2 totals £46.878m. Actual receipts, directly related to specific projects, total £28.625m over the same period.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the programme

Regeneration

4.1 City Centre Regeneration

Financial performance

The current forecast is that this project will be delivered within the approved net budget of £8.776m.

Actual expenditure to 2025/26 was £6.176m and the projected expenditure in 2026/27 is £1.800m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.264m.

Actual income to 2025/26 was £0.236m with no other income expected.

Physical progress

Work on Parliamentary Path is now programmed to commence early November with the full length of the path being resurfaced and a new handrail being installed on the southside. Engagement on the repurposing of the Multi Use Games Area (MUGA) has now started with Collective Architecture working with A Place in Childhood and local community groups, with specifically girls and young women being asked to re-imagine the space for inclusive play.

RIBA Stage 4a for Anderson Station Plaza has now been finalised. Initial traffic modelling has commenced, and project scope has been expanded to include a new pedestrian crossing point south of Junction 19. Approval was given by the Infrastructure Board to remove the non DDA compliant pedestrian bridge. This specific work is programmed to start in summer 2027. The work contract has passed over to the Sustainable Transport and Active Travel team for delivery.
The City Centre Rapid Repairs pilot project is now effectively completed, pending final reporting and assessment.

Action

No action required.

4.2 The Place Fund

At the end of Q2 2026/27, the Town Centre 2019/20, Place Fund 2023/24 and Place Fund 2025/26 projects were closed, and the relevant remaining balances were transferred to the Place Fund project (£2.615m). This ensures that the remaining funds continue to support improvement works packages throughout the GCC Community Asset estate and enables clearer financial management of the programme. It also prepares the capital investment programme ledger for migration into Oracle Fusion in April 2028.

Financial performance

The current forecast is that this programme will be delivered within the approved Scottish Government funding allocation of £8.257m.

Actual expenditure to 2025/26 was £2.996m. The projected expenditure in 2026/27 is £0.801m. The actual expenditure in 2026/27 to the end of quarter 2 is £0.630m.

Actual income to 2026/27 is £6.916m with no further income anticipated.

Physical progress

The majority of projects have now been successfully completed. This includes:

- Completion of 9 Local Place Plans led by local community groups.
- Completion of 22 Pantry kitchens / growing spaces.
- Work on the restoration of B-Listed Fossil Grove.
- Improvements to the shopfronts on Saracen Street in Possilpark.

Work has restarted at Castlemilk Shopping Centre with further works to follow.

Works to Mosesfield House in Springburn will be taken forward by project partner NG Homes, following completion of a recent grant agreement.

Some minor works are currently being undertaken on the Connecting Battlefield Phase 2 project. These works are in advance of the main works commencing in November.

Substantive works to landscaping at Carlton Place and South Portland Street suspension bridge are underway, with lighting and public realm improvements to follow. Minor works to railings have been completed.

The site scoping exercise for food systems intervention work has been completed. Grant agreements with project partners are now in place, and four sites are being taken forward for infrastructure improvements.

Action

No action required.

4.3 Camlachie – Phase 3

Financial performance

The current forecast is that this project will be delivered within the approved net budget of £2.250m.

The actual expenditure to 2025/26 is £0.060m. The projected expenditure in 2026/27 is £0.745m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2026/27 is £0.750m with no further income anticipated.

Physical progress

A contract has been awarded to install the Alma Street penstock and raise buried manholes to facilitate the removal of silts from the culvert between Shettleston Road and Biggar Street. Discussions are ongoing with specialist contractors to inform the optimum procurement strategy for the silt removal phase.

Action

No action required.

4.4 Flood Prevention Schemes

Financial performance

The current forecast is that this programme will be delivered within the approved net budget of £7.750m.

Actual expenditure to 2025/26 was £0.099m. The projected expenditure in 2026/27 is £0.030m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.028m.

Actual income to 2025/26 was £0.063m. The projected income in 2026/27 is £0.010m. Actual income in 2026/27 is nil.

Physical progress

Garscadden Burn (North): Drumchapel Surface Water Management Plan Phase 2B will deliver a flood storage basin at Pitmilly Road. Committee approval has been granted to enter into an excambion negotiation to acquire the land at Pitmilly Road in exchange for a Council owned site in Milton. The engineering tender package is currently being reviewed. The site start is scheduled for March 2027.

Yokermains Burn Surface Water Management Plan (SWMP): Engineering designs are being finalised for interventions at Wykeham Road and Waldemar

Road. Following the Ground Penetrating Radar (GPR) surveys, trenching works to confirm below ground utility positions are being commissioned.

Capelrig/Auldhouse Burn (Glasgow's Lost Rivers) - The RIBA 2 phase of the project is progressing and has been extended to include enhanced visualisations of the potential interventions.

Consultant appointments to develop the South of Glasgow SWMP and examine the feasibility of a City Centre Surface Water Drainage Conduit are currently being procured.

Action

No action required.

4.5 Drumchapel Town Centre Regeneration

Financial performance

The current forecast is that this programme will be delivered within the approved net budget of £3.664m.

Actual expenditure to 2025/26 was £0.865m. The projected expenditure in 2026/27 is £3.118m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.122m.

Actual income to 2025/26 was £3.744m. Actual income in 2026/27 to the end of quarter 2 is £7.556m, with no further income expected this financial year.

Physical progress

Work on the Active Travel Hub is progressing, with Stages 5-8 now underway and City Building has been appointed to undertake the works. A planning application and building warrant application have been submitted and permissions granted. Advanced works were completed in March 2026. Main works completion is expected December 2026.

GCC have acquired the Garscadden House building from Jobs & Business Glasgow. Engagement with Glasgow Life has helped to inform the design brief for the new town hall. The design is now progressing to RIBA Stage 4 with the new library design frozen. The planning application for the new town tall was submitted on 23rd September 2026. The design team for the civic square has been appointed, and early concept plans have been produced for comment.

The design of new public realm and a civic square is progressing. GCC Roads have instructed relevant traffic surveys and modelling, which has now been undertaken. A six-week public consultation exercise was completed in mid-December. Comments have been reviewed and designs updated where relevant. The design is now progressing to RIBA Stage 3.

Internal discussions regarding the assembly of the housing site are ongoing. Conversations with Wheatley Homes have progressed.

Action

No action required.

4.6 Easterhouse Town Centre Masterplan

Financial performance

The current forecast is that this programme will be delivered within the approved gross expenditure budget of £5.722m.

Actual expenditure to 2025/26 was £0.015m. The projected expenditure in 2026/27 is £0.100m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil. Actual income in 2026/27 to the end of quarter 2 is £5.722m, with no further income expected this financial year.

Physical progress

Officers of NRS are currently scoping a development model for the regeneration of the town centre. It is anticipated that the full programme will be delivered between 2027 to 2029.

Action

No action required.

4.7 Clyde Gateway 2025-2028

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £2.400m.

Actual expenditure to 2025/26 was nil. The projected expenditure in 2026/27 is £0.800m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil with no income expected.

Physical progress

This core funding will be used for the urban regeneration of the Clyde Gateway area, including the delivery of a 43,000 sqft innovative space for High Value Manufacturing at an estimated cost of £11.2m. The contract for this project was entered into in March 2026. Works commenced in April 2026 and are

progressing as planned.

Action

No action required.

4.8 Bringing Property and Land back into Productive use Fund

Financial performance

The current forecast is that this project will be delivered within the net expenditure budget of £10.000m.

Actual expenditure to 2025/26 was £0.022m. The projected expenditure in 2026/27 is £2.500m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.586m.

Actual income to 2025/26 was nil with no income expected.

Physical progress

An initial allocation of the £10.000m has been apportioned amongst 10 projects or themes. This apportionment has been approved by the steering group that will oversee this fund.

To date, fabric repair works are being carried out at 4/6 Melrose Street, a Category B Listed Building in Hillhead, as part of this project.

Action

No action required.

4.9 Climate Emergency Capital Fund

Financial performance

The current forecast is that this project will be delivered within the net expenditure budget of £4.953m.

Actual expenditure to 2025/26 was nil. The projected expenditure in 2026/27 is £0.500m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil with no income expected.

Physical progress

Officers are continuing to identify potential improvements to the energy performance of the GCC estate.

Current projects identified include the delivery of solar panels. Procurement for this project is underway and is expected to be completed by the end of October 2026, with delivery of the solar panels expected by end of February 2027.

A significant level of survey work is being undertaken to identify which interventions will have the most significant impact in reducing the council's consumption of energy and a subsequent avoidance of utility costs and carbon emissions.

Action

Officers continue to survey and analyse the estate with a view to identifying suitable interventions that will be funded from this source.

Property and Land Services

4.10 Community Hub Programme Phase 1

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £16.336m.

Actual expenditure to 2025/26 was £6.402m. The projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.621m.

Actual income to 2025/26 was nil. The projected income in 2026/27 is £4.500m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

SWAMP:- Works on a community hub in Pollok are complete and the building is open to the public.

Possilpark Community Hub:- Construction works to refurbish the community hub is currently on site and progressing well. The project remains on programme, with practical completion anticipated in early 2027.

Baillieston Hub:- Tender was returned by CBG on 25 March 2026. Planning approval and the Stage 1 Building Warrant are still awaited.

Other developments have been allocated funding from this fund including:-

- Wyndford / Maryhill Hub.
- The Lighthouse in Cranhill (subject to match funding being confirmed).

Action

No action required.

4.11 Pollok Country Park Stables and Courtyard

Financial performance

The current forecast is that this project will be delivered within the approved net expenditure budget of £1.500m.

Actual expenditure incurred to 2025/26 was £6.368m. The projected expenditure in 2026/27 is £8.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.943m.

Actual income to 2025/26 was £11.346m. The actual income in 2026/27 is £1.704m, with no further income expected.

Physical progress

Phase 1 of the works are now complete. This work involved the demolition / careful taking down of the Stable Block, stabilisation of the buildings and some other asset protection measures.

Phase 2 is progressing, with the main contractor now on site. This project is expected to be complete in spring 2027.

Action

No action required.

4.12 NRS Depot Investment 22/23

Financial performance

The current forecast is that this wider programme will be delivered within the net expenditure budget of £40.000m.

Actual expenditure incurred to 2025/26 was £17.645m. The projected expenditure in 2026/27 is £15.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £5.529m.

Actual income to 2025/26 was £6.998m. The projected income in 2026/27 is £11.500m. Actual income in 2026/27 to the end of quarter 2 is £8.500m.

Physical progress

The contract for the manufacture and supply of the recycling equipment was

awarded to Turmec Limited, with the contract signed on 12 June 2025. Design works for the equipment is progressing, with manufacture of elements of the equipment commenced. Installation of the equipment is delayed until June 2027 following a delay in the completion of the Materials Recovery Facility (MRF) building.

Works are progressing on site, with both the site wide drainage and ducting works at an advanced stage. The Sustainable Urban Drainage System (SUDS) feature is now complete.

The construction of the MRF building is progressing, however, it has been delayed due to the steelwork sub-contractor entering administration. Another sub-contractor has now been appointed and works have recommenced, with the building frame steelwork nearing completion. The MRF building is now anticipated to be completed in May 2027.

The office and welfare buildings foundations, drainage and underbuilding are complete, and the timber frame for the building is currently being constructed. The weighbridge building foundations are also complete and the timber frame is currently being constructed.

The Household Waste Recycling Centre is practically complete, with only landscaping works outstanding. Discussions are ongoing with operations to target a reopening to the public in October 2026. The facility will only offer a limited recycling collection due to the constraints of the adjacent construction site.

Completion of the construction project is planned for December 2027, with the handover of the MRF facility planned in April 2028.

Action

No action required.

4.13 Heritage Property Investment 2025 - 2028

Financial performance

The current forecast is that the programme will be delivered within the revised approved gross expenditure budget of £3.287m.

Actual expenditure to 2025/26 was £0.245m and the projected expenditure in 2026/27 is £1.200m. Actual expenditure in 2026/27 to the end of quarter 2 is minimal.

Physical progress

A range of projects will be delivered from this fund, including City Chambers Roof, Pollok House Internal Rot Works, Various Statues & Monuments Works

and Queens Park Glasshouse. These projects are now progressing, and it is anticipated that there may be additional demands expected on the budget from the City Chambers Roof and Front Elevation works.

Works required to the Tollbooth Steeple in the region of £120k have also been identified.

Action

Officers will continue to closely monitor the projects.

4.14 Glasgow Life General Property Investment 2025 - 2028

Financial performance

The current forecast is that the programme will be delivered within the revised approved gross expenditure budget of £31.970m.

Actual expenditure to 2025/26 was £13.269m and the projected expenditure in 2026/27 is £9.694m. Actual expenditure in 2026/27 to the end of quarter 2 is £3.378m.

Physical progress

The fund continues to deliver a range of upgrades across the Glasgow Life estate.

Moat works at the Gallery of Modern Art, and the full venue refurbishment of Langside Library continue on programme.

The new coach park at Riverside Museum is now complete and operational, and repair works at Toryglen are also complete.

Works continuing to be developed via this fund include lift upgrades at City Halls, electrical upgrades at Hillhead Library, and the removal of RAAC and a new roof at Cardonald Library.

Action

No action required.

4.15 Property – Community Asset Investment 2025 - 2028

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £5.597m.

Actual expenditure to 2025/26 was £0.301m and the projected expenditure in 2026/27 is £1.800m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.532m.

Physical progress

Works at Geoff Shaw to install a new flat roofing system and replace windows have been completed.

Works at Easterhouse Sports Centre have been approved, and a new heating system is close to completion at Dixon Halls.

Action

Officers will continue to closely monitor the projects. Further projects are being identified and assessed for investment.

4.16 Property – Compliance Investment 2025 – 2028

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £8.101m.

Actual expenditure to 2025/26 was £2.173m and the projected expenditure in 2026/27 is £2.600m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.400m.

Physical progress

Spend has accelerated against several projects that have been instructed across the estate, with other projects proposed, to be instructed in the coming months.

Currently, 56 projects are progressing and a further 5 projects have been agreed with funding ringfenced.

Action

Future requirements are being kept under review.

4.17 Sale & Leaseback Property Investment 2025 – 2028

Financial performance

The current forecast is that the programme will be delivered within the approved net expenditure budget of £11.674m.

Actual expenditure to 2025/26 was £2.241m and the projected expenditure in 2026/27 is £5.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.451m.

Actual income to 2025/26 was nil. Actual Income in 2026/27 is £0.674m, with no further income expected.

Physical progress

This fund continues to support all existing and future Landlord & Lender approved investment opportunities in buildings which form part of the Sale & Leaseback estate.

Fabric repairs and backbone infrastructure projects at both Kelvin Hall and Kelvingrove Museum continue on programme. Facade improvement works to the City Chambers is also ongoing.

Upgrade works at Toryglen Regional Football Centre is now complete.

Action

No action required.

4.18 NRS Property investment 2025 – 2028

Financial performance

The current forecast is that the programme will be delivered within the approved gross expenditure budget of £12.072m.

Actual expenditure to 2025/26 was £1.838m and the projected expenditure in 2026/27 is £3.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.774m.

Physical progress

To date, funding has been allocated to 132 individual projects, which are progressing at varying stages.

Action

No action required.

4.19 Property Sustainability Investment 2025-2028

Financial performance

The current forecast is that the programme will be delivered within the approved net expenditure budget of £8.787m.

Actual expenditure to 2025/26 was £1.165m and the projected expenditure in 2026/27 is £6.426m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.700m.

Actual income to 2025/26 was nil. The projected income in 2026/27 is £2.426m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

Boiler replacement installations were completed at eight education properties over the summer, alongside the development of decarbonisation designs for St Martha's Primary School and Toryglen Primary School.

The design of air source heat pumps for the City Chambers has now been completed, as is the upgrade of the Building Management System (BMS). Subject to approval, the installation works are scheduled to be commissioned from October 2027.

In addition, it is anticipated that the planned rollout of nine new BMS installations will commence within the current budget year, supporting improved operational efficiency, energy performance, and estate-wide building control capabilities.

Action

No action required.

Roads and Transport

4.20 20mph Zones

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £2.322m. The Council has received an additional grant of £2.500m from Transport Scotland to deliver this project.

Actual expenditure to 2025/26 was £0.255m and the projected expenditure in 2026/27 is £1.876m. Actual expenditure in 2026/27 to the end of quarter 2 is minimal.

Actual income to 2025/26 was £0.254m and the projected income in 2026/27 is £1.876m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

The Temporary Traffic Regulation Orders for Phase 1A works are now complete.

The Phase 1 installation works are anticipated to complete in October 2026.

The Phase 2 contract is anticipated to start shortly.

Design and planning works for Phases 3 to 6 are ongoing.

Action

No action required.

4.21 Lighting

Financial performance

The current forecast is that the project will be delivered within the revised approved budget of £20.055m.

Actual expenditure to 2025/26 was £3.824m and projected expenditure in 2026/27 is £4.426m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.655m.

Physical progress

The citywide LED and column replacement contract, which delivered approximately 1,600 column replacements, has now been completed.

A procurement exercise is currently underway to facilitate the continued one-for-one replacement of end-of-life lighting assets across the network. This programme will support the ongoing renewal of lighting columns and associated infrastructure, addressing assets that have reached the end of their operational life and reducing future maintenance liabilities.

The Lighting Network Replacement (LNR) procurement project has been completed and works have now commenced. This programme will deliver a significant acceleration in asset replacement activity and is expected to drive a substantial increase in project expenditure and physical progress over the coming financial year.

In addition, the programme scope has been expanded to include the replacement of lighting minor structures that have reached the end of their operational life, further improving network resilience and supporting a risk-based approach to asset management.

Action

No action required.

4.22 Structures

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £20.000m.

Actual expenditure to 2025/26 was £5.238m and projected expenditure in 2026/27 is £0.050m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.010m.

Physical progress

Shieldhall Overpass Strengthening

Shieldhall Overpass will be strengthened to remove the weight restriction and HGV diversion route.

Task	Completion Date
Works Tender Process	Jan-27
Works	Oct-28

Action

No action is required.

4.23 Active Travel 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £16.109m.

Actual expenditure to 2025/26 was £4.274m and projected expenditure in 2026/27 is £3.751m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.735m.

Actual income to 2025/26 was £0.072m with no further income expected.

Physical progress

MACH Hire Expansion

Following a successful scheme launch in November 2025, the new contract with

VOI continues to grow and be a success. 220 stations are now active (up from 113 at contract commencement) and average number of hires is currently ~75,000 per week. In total the scheme has achieved over 1.5million hires since the new contract commenced.

Connecting Battlefield

The second phase will commence on site quarter 3 of 2026/27 and will see the continuation of the project with public plaza's created at the Battlefield Rest and the Letherby Triangle. Tender returns are currently being assessed.

Action

No action required.

4.24 Tidal Weir 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £6.200m.

Actual expenditure to 2025/26 was £0.447m and projected expenditure in 2026/27 is £0.092m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.061m.

Physical progress

Tidal Weir South Gate Repair

The procurement documents are now complete and will be passed to the procurement team during Quarter 3 to progress to tender.

Estimated Timeline:

Task	Completion Date
Works Tender Process	Mar/Apr-27
Works	Dec-28

Action

No action required.

4.25 Fleet Investment 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £21.636m.

Actual expenditure to 2026/27 was £10.013m and projected expenditure in 2026/27 is £1.884m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.052m.

Physical progress

Fleet investment supports the delivery of new vehicles and technology, reducing operating costs, improving productivity, and enabling data management in support of safety and cost optimisation.

A number of vehicles are now operational, and additional vehicles are now anticipated to be delivered and deployed throughout 2026/27.

Action

No action required.

4.26 Neighbourhood Infrastructure Improvement Fund - Area Partnerships (AP) 2022/23

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £18.800m.

Actual expenditure to 2025/26 was £2.862m and projected expenditure in 2026/27 is £3.806m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.515m.

Actual income to 2025/26 was £0.027m and the projected income in 2026/27 is £0.021m. Actual income in 2026/27 to the end of quarter 2 is £0.022m.

Physical progress

A new process has been introduced to capture improvement options.

Regular updates are being provided at each Area Partnership cycle, and a significant number of costings have been received to be presented to Area Partnerships for approval.

Action

No action required.

4.27 Clyde Tunnel 22/23

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £3.489m.

Actual expenditure to 2025/26 was £0.856m and projected expenditure in 2026/27 is £0.185m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.133m.

Physical progress

Concrete repairs and renewal of the cathodic protection system on the road slab are required. Below are estimated completion dates for various stages of the project.

Task name	Completion Date
Works Tender Process	Jan-27
Works Northbound Bore	Dec-27
Works Southbound Bore	Sept-28
Works Completion	Oct-28

Clyde Tunnel Communications

To comply with current European tunnel standards, it is proposed to install a radio rebroadcast system, variable message signs, and a public address & voice alarm system. The estimated completion dates for the various stages of the project are as follows:

Task name	Completion date
Design and Build Tender Process	Mar-27
Works	Sep-27

Action

No action required.

4.28 LED Street Lighting Conversion

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £8.930m.

Actual spend to 2026/27 was £0.897m. Projected expenditure in 2026/27 is £6.220m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.285m.

Physical progress

Approximately 15,500 lanterns remain to be converted to LED technology across the network.

Delivery has been significantly accelerated during 2026/27, with installation activity increasing across multiple workstreams.

The remaining lantern conversions will be delivered through a combination of the ongoing LED conversion programme and the wider Lighting Network Replacement (LNR) project. Procurement arrangements are also underway for the purchase of a further 10,000 LED lanterns to support continued rollout across the network.

Areas continue to be prioritised for phased replacement, with substantial programme delivery targeted by March 2027.

Action

No action required.

4.29 <u>Roads Infrastructure 2025/26</u>

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £69.493m.

Actual expenditure to 2025/26 was £13.389m. Projected expenditure in 2026/27 is £32.463m. Actual expenditure to the end of quarter 2 is £12.291m.

Physical progress

- External Surfacing - 33% of works are complete.
- External Patching - 2% of works are complete.
- Footway Surfacing - 10% of works are complete.
- Street Furniture - 8% of works are complete.
- Drainage - 13% of works are complete.

External Patching, Street Furniture and Drainage works are in the final stages of the procurement process, and it is anticipated spend will increase shortly.

Action

No action required.

4.30 Tier 1 Active Travel Infrastructure Fund 2025/26

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £4.989m.

Actual expenditure to 2025/26 was £2.676m. Projected expenditure in 2026/27 is £2.213m. Actual expenditure to the end of quarter 2 is £0.0975m.

Physical progress

The Tier 1 Active Travel Infrastructure Fund relates to the design, development and delivery of active travel infrastructure measures and replaces the Cycling, Walking, and Safer Routes (CWSR) programme.

Works are progressing on various schemes with no significant issues to report.

Action

The project will be removed from the next report to Committee.

4.31 Traffic signals 2025/26

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £7.414m.

Actual expenditure to 2025/26 was £0.777m. Projected expenditure in 2026/27 is £1.477m. Actual expenditure to the end of quarter 2 is £0.071m.

Physical progress

Junction Design & Traffic Modelling

The programmed schemes are noted below;

- Crow Road/VPDS - traffic signal junction
- SEC Junction Upgrade
- Shields Road/Albert Drive – traffic signal junction
- Kelvindale Road/Ferngrove Avenue – pedestrian crossing
- Nitshill Road/Parkhouse Road – traffic signal junction
- Bearsden Road/Temple Road– traffic signal junction
- Aikenhead Road/ASDA – modelling & design of three upgraded junctions

Planned delivery: Upgrades to these junctions are proposed for the 2026/27 and 2027/28 financial years.

Minor Repairs

- Various cable fault repairs at aged traffic signal sites.

Action

No action required.

4.32 Active Travel Infrastructure Tier 1 2026/27

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £5.409m.

Projected expenditure in 2026/27 is £4.705m. Actual expenditure to the end of quarter 2 is £0.587m.

Physical progress

The Tier 1 Active Travel Infrastructure Fund relates to the design, development and delivery of active travel infrastructure measures and replaces the Cycling, Walking, and Safer Routes (CWSR) programme.

Works are progressing on various schemes with no significant issues to report.

Action

No action required.

4.33 Active Travel Infrastructure Tier 2 2026/27

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £3.720m.

Projected expenditure in 2026/27 is £3.720m. Actual expenditure to the end of quarter 2 is nil.

Physical progress

As part of the new tiered delivery model, Tier 2 funding will be provided through the Active Travel Infrastructure Fund. This funding is delivered directly by Transport Scotland to support the construction of Active Travel improvements.

The projects included within this grant for construction are: -

- Connecting Yorkhill & Kelvingrove Phases 2-3
- Connecting Battlefield Phase 2
- East City Way Phase 5

The above projects have been fully designed, had local stakeholder engagement, and will commence construction later this financial year.

The projects included within this grant for design are: -

- Connecting Yorkhill and Kelvingrove – Phase 4 Corunna Street Minerva Street
- Connecting Glasgow (Inner North and South)
- Anderston Plaza
- Connecting Greater Govan Route 2

These projects will now continue from conceptual design through to detail design and include engagement with local parties, it is anticipated that the outcome of these projects will form the basis of future years construction bids to ATIF T2.

Action

No action required.

4.34 Bus Infrastructure Tier 2 2026/27

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £3.630m.

Projected expenditure in 2026/27 is £3.630m. Actual expenditure to the end of quarter 2 is nil.

Physical progress

A key aim of the Bus Infrastructure Fund is that Local Authorities and Regional Transport Partnerships work in partnership with bus operators to deliver improvements and benefits for bus passengers in their area.

The following projects will be progressed in 2026/27;

- Bus Priority Corridors
- AI Optimisation
- Mobility Hubs
- Review of Glasgow City Region Bus Lane Times of Operation and Enhanced Enforcement
- Glasgow A803 Corridor Study
- Auldhouse Road Traffic Signal Improvements
- SEC Bus Link
- City Centre Bus Resilience Network Improvements
- Bus Stop Interchange Enhancements

Action

No action required.

Parks and Open Spaces

4.35 Renewal of Play Parks 2023-2026

Financial performance

The current forecast is that the project will be delivered within the approved net expenditure budget of £8.140m.

Actual spend to 2025/26 was £0.640m. Projected expenditure in 2026/27 is £1.771m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.205m.

Actual income to 2025/26 was £0.620m. Projected income in 2026/27 is £0.201m. Actual income in 2026/27 to the end of quarter 2 is £0.200m.

Physical progress

A number of play areas have been completed, and an initial phase of work has been conducted in the following play areas, with future works programmed:

- Beardmore Park
- Kelvingrove Park
- Glasgow Green Play Village
- Govanhill Park
- Dowanhill Park
- Ashtree Park
- Fruin Street
- Kilmuir Crescent
- Maxwell Park Play Area

Action

No action required.

Environmental

4.36 Closed Landfill – Critical Infrastructure Works

Financial performance

The current forecast is that the project will be delivered within the gross expenditure budget of £2.376m.

Actual spend to 2025/26 was £0.239m. Projected expenditure in 2026/27 is £0.213m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.013m.

Physical progress

The newly appointed landfill consultants are currently undertaking an assessment of Glasgow City Council's Landfill portfolio. A data collation, review and baseline information management exercise is underway. This work will establish a robust and structured baseline dataset to support future landfill management, compliance, closure planning, environmental risk assessment and associated consultancy services delivered under the Framework Agreement.

In addition, a leachate appraisal and management strategy exercise has also commenced with the formulation of a conceptual site model to allow the understanding of leachate generation, monitoring infrastructure, groundwater and surface water interactions, and long-term leachate management arrangements. This will establish a robust dataset to inform future operational and capital investment decisions.

The sewer discharge connection application at Summerston Landfill has been completed and submitted to Scottish Water for review and consideration. If successful this will enable the commission of an onsite leachate treatment and disposal facility which is expected to significantly reduce reliance on external treatment and transportation arrangements, thereby lowering associated operational costs.

Action

No action required.

4.37 Bin Hub Rollout

Financial performance

The current forecast is that the project will be delivered within the net expenditure budget of £7.432m.

Actual spend to 2025/26 was £3.485m. The projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.005m.

Actual income to 2025/26 was £0.055m. Actual income in 2026/27 to the end of quarter 2 is £0.008m, with no further income expected.

Physical progress

The new collection services, new bins, and bin hubs have been rolled out from September 2025 in the South-West area of the city. Approximately 21,000 residents in flats are now using the new services.

The Southwest area was completed in April 2026. Following a period of review, further assessments will begin in other areas of the city.

Action

No action required.

4.38 Other Neighbourhoods, Regeneration and Sustainability Projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Regeneration														
City Centre Regeneration	Gross Expenditure	8,300	712	**9,012**	**9,012**	0	6,176	1,800	1,036	0	0	6,176	**264**	6,440
	Gross Income	0	236	**236**	**236**	0	236	0	0	0	0	236	**0**	236
	Net Expenditure	8,300	476	**8,776**	**8,776**	0	5,940	1,800	1,036	0	0	5,940	**264**	6,204
The Place Fund	Gross Expenditure	6,916	1,341	**8,257**	**8,257**	0	2,996	801	4,460	0	0	2,996	**630**	3,626
	Gross Income	6,916	0	**6,916**	**6,916**	0	6,916	0	0	0	0	6,916	**0**	6,916
	Net Expenditure	0	1,341	**1,341**	**1,341**	0	(3,920)	801	4,460	0	0	(3,920)	**630**	(3,290)
Camlachie - Phase 3	Gross Expenditure	3,000	0	**3,000**	**3,000**	0	60	745	2,195	0	0	60	**0**	60
	Gross Income	750	0	**750**	**750**	0	750	0	0	0	0	750	**0**	750
	Net Expenditure	2,250	0	**2,250**	**2,250**	0	(690)	745	2,195	0	0	(690)	**0**	(690)
Flood Prevention Schemes	Gross Expenditure	7,750	73	**7,823**	**7,823**	0	99	30	2,230	2,513	2,951	99	**28**	127
	Gross Income	0	73	**73**	**73**	0	63	10	0	0	0	63	**0**	63
	Net Expenditure	7,750	0	**7,750**	**7,750**	0	36	20	2,230	2,513	2,951	36	**28**	64
Drumchapel Town Centre Regeneration	Gross Expenditure	0	18,759	**18,759**	**18,759**	0	865	3,118	11,959	2,817	0	865	**1,122**	1,987
	Gross Income	0	15,095	**15,095**	**15,095**	0	3,744	7,556	3,795	0	0	3,744	**7,556**	11,300
	Net Expenditure	0	3,664	**3,664**	**3,664**	0	(2,879)	(4,438)	8,164	2,817	0	(2,879)	**(6,434)**	(9,313)
Easterhouse Town Centre Masterplan	Gross Expenditure	0	5,722	**5,722**	**5,722**	0	15	100	1,869	1,870	1,868	15	**0**	15
	Gross Income	0	5,722	**5,722**	**5,722**	0	0	5,722	0	0	0	0	**5,722**	5,722
	Net Expenditure	0	0	**0**	**0**	0	15	(5,622)	1,869	1,870	1,868	15	**(5,722)**	(5,707)

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Regeneration														
Clyde Gateway 2025-28	Gross Expenditure	2,400	0	**2,400**	**2,400**	0	0	800	800	800	0	0	**0**	0
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	2,400	0	**2,400**	**2,400**	0	0	800	800	800	0	0	**0**	0
Bringing Property and Land back into Productive use Fund	Gross Expenditure	10,000	0	**10,000**	**10,000**	0	22	2,500	2,500	3,000	1,978	22	**586**	608
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	10,000	0	**10,000**	**10,000**	0	22	2,500	2,500	3,000	1,978	22	**586**	608
Climate Emergency Capital Fund	Gross Expenditure	4,000	953	**4,953**	**4,953**	0	0	500	3,500	953	0	0	**0**	0
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,000	953	**4,953**	**4,953**	0	0	500	3,500	953	0	0	**0**	0

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Property & Land Services														
Community Hub Programme Phase 1	Gross Expenditure	20,000	12,016	**32,016**	**32,016**	0	6,402	2,000	6,000	8,000	9,614	6,402	**621**	7,023
	Gross Income	0	15,680	**15,680**	**15,680**	0	0	4,500	4,000	7,180	0	0	**0**	0
	Net Expenditure	20,000	(3,664)	**16,336**	**16,336**	0	6,402	(2,500)	2,000	820	9,614	6,402	**621**	7,023
Pollok Country Park Stables	Gross Expenditure	14,550	0	**14,550**	**14,550**	0	6,368	8,000	182	0	0	6,368	**2,943**	9,311
and Courtyard	Gross Income	13,050	0	**13,050**	**13,050**	0	11,346	1,704	0	0	0	11,346	**1,704**	13,050
	Net Expenditure	1,500	0	**1,500**	**1,500**	0	(4,978)	6,296	182	0	0	(4,978)	**1,239**	(3,739)
NRS Depot Investment 22/23	Gross Expenditure	20,000	41,500	**61,500**	**61,500**	0	17,645	15,000	17,355	11,500	0	17,645	**5,529**	23,174
	Gross Income	0	21,500	**21,500**	**21,500**	0	6,998	11,500	3,002	0	0	6,998	**8,500**	15,498
	Net Expenditure	20,000	20,000	**40,000**	**40,000**	0	10,647	3,500	14,353	11,500	0	10,647	**(2,971)**	7,676
Heritage Property Investment 2025 - 2028	Gross Expenditure	3,000	287	**3,287**	**3,287**	0	245	1,200	1,842	0	0	245	**(36)**	209
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	3,000	287	**3,287**	**3,287**	0	245	1,200	1,842	0	0	245	**(36)**	209
Glasgow Life General Property Investment	Gross Expenditure	10,000	21,970	**31,970**	**31,970**	0	13,269	9,694	7,845	1,162	0	13,269	**3,378**	16,647
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	10,000	21,970	**31,970**	**31,970**	0	13,269	9,694	7,845	1,162	0	13,269	**3,378**	16,647
Property - Community Asset Investment	Gross Expenditure	3,000	2,597	**5,597**	**5,597**	0	301	1,800	2,300	1,196	0	301	**532**	833
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	3,000	2,597	**5,597**	**5,597**	0	301	1,800	2,300	1,196	0	301	**532**	833

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Property & Land Services														
Property - Compliance Investment	Gross Expenditure	4,500	3,601	**8,101**	**8,101**	0	2,173	2,600	3,328	0	0	2,173	**400**	2,573
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,500	3,601	**8,101**	**8,101**	0	2,173	2,600	3,328	0	0	2,173	**400**	2,573
Sale & Leaseback Property Investment	Gross Expenditure	11,000	674	**11,674**	**11,674**	0	2,241	5,000	3,600	833	0	2,241	**2,451**	4,692
2025-2028	Gross Income	0	674	**674**	**674**	0	0	674	0	0	0	0	**674**	674
	Net Expenditure	11,000	0	**11,000**	**11,000**	0	2,241	4,326	3,600	833	0	2,241	**1,777**	4,018
NRS Property Investment	Gross Expenditure	6,000	6,072	**12,072**	**12,072**	0	1,838	3,000	5,474	1,760	0	1,838	**774**	2,612
2025-2028	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	6,000	6,072	**12,072**	**12,072**	0	1,838	3,000	5,474	1,760	0	1,838	**774**	2,612
Property Sustainability Investment 2025-2028	Gross Expenditure	8,500	2,713	**11,213**	**11,213**	0	1,165	6,426	1,207	1,207	1,208	1,165	**700**	1,865
	Gross Income	0	2,426	**2,426**	**2,426**	0	0	2,426	0	0	0	0	**0**	0
	Net Expenditure	8,500	287	**8,787**	**8,787**	0	1,165	4,000	1,207	1,207	1,208	1,165	**700**	1,865

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Roads and Transport														
20mph Zones	Gross Expenditure	2,315	2,761	**5,076**	**5,076**	0	255	1,876	2,945	0	0	255	**1**	256
	Gross Income	215	2,539	**2,754**	**2,754**	0	254	1,876	624	0	0	254	**0**	254
	Net Expenditure	2,100	222	**2,322**	**2,322**	0	1	0	2,321	0	0	1	**1**	2
Lighting 22/23	Gross Expenditure	15,000	5,055	**20,055**	**20,055**	0	3,824	4,426	11,805	0	0	3,824	**655**	4,479
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	15,000	5,055	**20,055**	**20,055**	0	3,824	4,426	11,805	0	0	3,824	**655**	4,479
Structures 22/23	Gross Expenditure	20,000	0	**20,000**	**20,000**	0	5,238	50	12,650	2,062	0	5,238	**10**	5,248
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	20,000	0	**20,000**	**20,000**	0	5,238	50	12,650	2,062	0	5,238	**10**	5,248
Active Travel 22/23	Gross Expenditure	15,790	391	**16,181**	**16,181**	0	4,274	3,751	5,752	2,304	100	4,274	**1,735**	6,009
	Gross Income	0	72	**72**	**72**	0	72	0	0	0	0	72	**0**	72
	Net Expenditure	15,790	319	**16,109**	**16,109**	0	4,202	3,751	5,752	2,304	100	4,202	**1,735**	5,937
Tidal Weir 22/23	Gross Expenditure	4,000	2,200	**6,200**	**6,200**	0	447	92	3,235	2,426	0	447	**61**	508
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,000	2,200	**6,200**	**6,200**	0	447	92	3,235	2,426	0	447	**61**	508
Fleet Investment 22/23	Gross Expenditure	14,636	7,000	**21,636**	**21,636**	0	10,013	1,884	7,739	2,000	0	10,013	**52**	10,065
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	14,636	7,000	**21,636**	**21,636**	0	10,013	1,884	7,739	2,000	0	10,013	**52**	10,065

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Roads and Transport														
Neighbourhood Infrastructure Improvement	Gross Expenditure	23,000	(4,152)	**18,848**	**18,848**	0	2,862	3,806	10,585	1,595	0	2,862	**515**	3,377
Fund - AP 22/23	Gross Income	0	48	**48**	**48**	0	27	21	0	0	0	27	**22**	49
	Net Expenditure	23,000	(4,200)	**18,800**	**18,800**	0	2,835	3,785	10,585	1,595	0	2,835	**493**	3,328
Clyde Tunnel 22/23	Gross Expenditure	3,450	39	**3,489**	**3,489**	0	856	185	2,448	0	0	856	**133**	989
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	3,450	39	**3,489**	**3,489**	0	856	185	2,448	0	0	856	**133**	989
LED Street Lighting Conversion	Gross Expenditure	0	8,930	**8,930**	**8,930**	0	897	6,220	1,813	0	0	897	**1,285**	2,182
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	8,930	**8,930**	**8,930**	0	897	6,220	1,813	0	0	897	**1,285**	2,182
Roads Infrastructure 2025/26	Gross Expenditure	71,600	(2,107)	**69,493**	**69,493**	0	13,389	32,463	23,641	0	0	13,389	**12,291**	25,680
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	71,600	(2,107)	**69,493**	**69,493**	0	13,389	32,463	23,641	0	0	13,389	**12,291**	25,680
Tier 1 Active Travel Infrastructure	Gross Expenditure	0	4,989	**4,989**	**4,989**	0	2,676	2,213	100	0	0	2,676	**975**	3,651
Fund 2025/26	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	4,989	**4,989**	**4,989**	0	2,676	2,213	100	0	0	2,676	**975**	3,651
Traffic Signals 2025/26	Gross Expenditure	7,300	114	**7,414**	**7,414**	0	777	1,477	2,785	2,375	0	777	**71**	848
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	7,300	114	**7,414**	**7,414**	0	777	1,477	2,785	2,375	0	777	**71**	848

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Roads and Transport														
Active Travel Infrastructure Tier 1 2026/27	Gross Expenditure	0	5,409	**5,409**	**5,409**	0	0	4,705	704	0	0	0	**587**	587
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	5,409	**5,409**	**5,409**	0	0	4,705	704	0	0	0	**587**	587
Active Travel Infrastructure Tier 2 2026/27	Gross Expenditure	0	3,720	**3,720**	**3,720**	0	0	3,720	0	0	0	0	**0**	0
	Gross Income	0	3,720	**3,720**	**3,720**	0	0	3,720	0	0	0	0	**0**	0
	Net Expenditure	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
Bus Infrastructure Tier 2 2026/27	Gross Expenditure	0	3,630	**3,630**	**3,630**	0	0	3,630	0	0	0	0	**0**	0
	Gross Income	0	3,630	**3,630**	**3,630**	0	0	3,630	0	0	0	0	**0**	0
	Net Expenditure	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Parks and Open Spaces														
Renewal of Play Parks 2023-2026	Gross Expenditure	8,140	821	**8,961**	**8,961**	0	640	1,771	5,093	1,457	0	640	**205**	845
	Gross Income	0	821	**821**	**821**	0	620	201	0	0	0	620	**200**	820
	Net Expenditure	8,140	0	**8,140**	**8,140**	0	20	1,570	5,093	1,457	0	20	**5**	25

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY														
Major Projects														
Environmental														
Closed Landfill - Critical Infrastructure Works	Gross Expenditure	0	2,376	**2,376**	**2,376**	0	239	213	1,924	0	0	239	**13**	252
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	2,376	**2,376**	**2,376**	0	239	213	1,924	0	0	239	**13**	252
Bin Hub Rollout	Gross Expenditure	0	7,495	**7,495**	**7,495**	0	3,485	2,000	2,010	0	0	3,485	**1,005**	4,490
	Gross Income	0	63	**63**	**63**	0	55	8	0	0	0	55	**8**	63
	Net Expenditure	0	7,432	**7,432**	**7,432**	0	3,430	1,992	2,010	0	0	3,430	**997**	4,427
Total NRS Major Projects	Gross Expenditure	328,147	167,661	**495,808**	**495,808**	0	111,752	139,596	174,911	51,830	17,719	111,752	**39,516**	151,268
	Gross Income	20,931	72,299	**93,230**	**93,230**	0	31,081	43,548	11,421	7,180	0	31,081	**24,386**	55,467
	Net Expenditure	**307,216**	**95,362**	**402,578**	**402,578**	**0**	**80,671**	**96,048**	**163,490**	**44,650**	**17,719**	**80,671**	**15,130**	**95,801**
Other NRS Projects	Gross Expenditure	113,496	71,973	**185,469**	**185,469**	0	131,819	25,668	20,059	4,407	3,516	131,819	**7,362**	139,181
	Gross Income	53,320	41,555	**94,875**	**94,875**	0	85,123	9,502	250	0	0	85,123	**4,239**	89,362
	Net Expenditure	**60,176**	**30,418**	**90,594**	**90,594**	**0**	**46,696**	**16,166**	**19,809**	**4,407**	**3,516**	**46,696**	**3,123**	**49,819**
Total Neighbourhoods, Regen. & Sustainability Projects	**Gross Expenditure**	**441,643**	**239,634**	**681,277**	**681,277**	**0**	**243,571**	**165,264**	**194,970**	**56,237**	**21,235**	**243,571**	**46,878**	**290,449**
	Gross Income	**74,251**	**113,854**	**188,105**	**188,105**	**0**	**116,204**	**53,050**	**11,671**	**7,180**	**0**	**116,204**	**28,625**	**144,829**
	Net Expenditure	**367,392**	**125,780**	**493,172**	**493,172**	**0**	**127,367**	**112,214**	**183,299**	**49,057**	**21,235**	**127,367**	**18,253**	**145,620**

BROOMHOUSE AND BAILLIESTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 1: Planning Applications - Consented Main Contribution

Planning App. Developer	Site Address (Part of Designated Area of Development)	Total Number and Value of Approved Housing Units As Per Planning Application		Completions to date - number of units	Completed Block of 2O Units plus final balance	Amount Due From Developer Completed blocks of 20 plus final balance	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears	Balance of Completed Units (part of block 20 units)		Number and Value of Uncompleted Units		Deadline For Utilisation of Contributions = Five Years from the completion of the entire Conmunity Growth Area for Balilliston Broomhouse including areas of anticipated development
		No	£	No	No	£	£	£	£	No	£	No	£	
AS Homes	Land at Daldowie Road/ Boghall Road/ Hamilton Road, Glasgow	55	605,000	55	55	605,000	605,000	0	0	0	0	0	0	Area of development as defined in FPP PA 16/03252/DC completed March 2022.
Miller Homes	Site formerly known as Glasgow Zoo, 1 Calderpark	59	649,000	56	56	616,000	649,000	(33,000)	0	0	0	3	33,000	Area of development as defined in FPP PA 10/00345/DC **DEVELOPMENT NOT COMPLETE**
Mansell Homes/ Balfour Beatty	Site Formerly Known As Glasgow Zoo 1 Calderpark Glasgow	45	495,000	45	45	495,000	495,000	0	0	0	0	0	0	Area of development as defined in PPP PA 14/02964/DC. completed March 2020.
Taylor Wimpey	Site To The North Of Broomhouse Cresc. Glasgow	51	561,000	51	51	561,000	561,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Bett Homes	Site at Former Glasgow Zoo/ Ellismuir Farm Road Glasgow	67	737,000	67	67	737,000	737,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road Glasgow	67	737,000	67	67	737,000	737,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Miller Homes	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	23	253,000	23	23	253,000	253,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Miller Homes	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	72	792,000	72	72	792,000	792,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	39	429,000	39	39	429,000	429,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	18	198,000	18	18	198,000	198,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Persimmon*	Site North and South of Bredisholm Road, Glasgow	322	3,542,000	319	300	3,300,000	3,509,000	(209,000)	0	19	209,000	3	33,000	Area of development as defined in FPP PA 10/00328/DC **DEVELOPMENT NOT COMPLETE**
Miller homes	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	213	2,343,000	193	180	1,980,000	2,123,000	(143,000)	0	13	143,000	20	220,000	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	205	2,255,000	203	203	2,233,000	2,233,000	0	0	0	0	2	22,000	Area of development as defined in PPP PA 10/00056/DC **DEVELOPMENT NOT COMPLETE**
Planning Apps Consented		**1,236**	**13,596,000**	**1,208**	**1,176**	**12,936,000**	**13,321,000**	**(385,000)**	**0**	**32**	**352,000**	**28**	**308,000**	

* includes land received in lieu of cash payment valued at £649,000

BROOMHOUSE AND BAILLIESTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 2: Planning Applications (Consented) - Index Payments Due/Paid

Planning App. Developer	Site Address (Part of Designated Area of Development)	Amount Confirmed and Now Due	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears
		£	£	£	£
AS Homes	Land at Daldowie Road/ Boghall Road/ Hamilton Road, Glasgow	2,067	2,067	0	0
Mansell Homes/ Balfour Beatty	Site Formerly Known As Glasgow Zoo 1 Calderpark Glasgow	7,200	7,200	0	0
Taylor Wimpey	Site To The North Of Broomhouse Cresc. Glasgow	432,630	432,630	0	0
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road Glasgow	38,673	38,673	0	0
Taylor Wimpey	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	193,856	193,856	0	0
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	86,126	86,126	0	0
Taylor Wimpey	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	1,319,060	1,319,060	0	0
Miller Homes	Site at former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	335,426	335,426	0	0
Miller Homes	Site at Former Glasgow Zoo/ Ellismuir Farm Road, Glasgow	997,005	997,005	0	0
Persimmon*	Site North and South of Bredisholm Road, Glasgow	299,499	299,499	0	0
Planning Apps Consented Totals		**3,711,542**	**3,711,542**	**0**	**0**

ROBROYSTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 3: Planning Applications - Consented Main Contribution

Planning App. Developer	Site Address (Part of Designated Area of Development)	Total Number and Value of Approved Housing Units As Per Planning Application		Completions to date - number of units	Completed Block of 2O Units plus final balance	Amount Due From Developer Completed blocks of 20 plus final balance	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears	Balance of Completed Units (part of block 20 units)		Number and Value of Uncompleted Units		Deadline For Utilisation of Contributions = Five Years from the completion of the entire Conmunity Growth Area for Robroyston including areas of anticipated development
		No	£	No	No	£	£	£	£	No	£	No	£	
Miller Homes	Site known as **Phase 1** - Site A at Robroyston Road/Railway Line/Robroyston Drive	120	1,200,000	120	120	1,200,000	1,200,000	0	0	0	0	0	0	Five years from the completion of the designated area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd	Site known as **Phase 1** - Site B at Robroyston Road/Railway Line/Robroyston Drive	102	1,020,000	102	102	1,020,000	1,020,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/01286/DC DEVELOPMENT NOT COMPLETE
BDW Trading Ltd *	Site known as **Phase 1** - Site D at Robroyston Road/Railway Line/Robroyston Drive	94	940,000	80	80	800,000	940,000	(140,000)	0	0	0	14	140,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Miller Homes *	Site known as **Phase 1** - Site C at Robroyston Road/Railway Line/Robroyston Drive	100	1,000,000	100	100	1,000,000	1,000,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Avant Homes	Site known as phase 1 - site B and and site D Robroyston Road/Railwayline/Robroysto n Drive	166	1,660,000	100	100	1,000,000	1,000,000	0	0	0	0	66	660,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Bellway Homes Ltd *	Site known as **Phase 1** - Site A and C at Robroyston South	199	1,990,000	197	180	1,800,000	1,990,000	(190,000)	0	17	170,000	2	20,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Barratt Homes	Site at Robroyston Road/Robroyston Drive Glasgow - other land north of the M80 motorway	166	1,660,000	166	166	1,660,000	1,660,000	0	0	0	0	0	0	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd & Taylor Wimpey West Scotland	Land North of the M80 motorway	222	2,220,000	140	140	1,400,000	1,400,000	0	0	0	0	82	820,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd	Site at Robroyston Road/Railway Line/Robroyston Drive	49	490,000	7	0	0	0	0	0	7	70,000	42	420,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
BDW Trading Ltd	Site at Robroyston Road/Railway Line/Robroyston Drive	49	490,000	20	20	200,000	200,000	0	0	0	0	29	290,000	Area of development as defined in PPP PA 10/01286/DC **DEVELOPMENT NOT COMPLETE**
Planning Apps Consented Totals		**1,267**	**12,670,000**	**1,032**	**1,008**	**10,080,000**	**10,410,000**	**(330,000)**	**0**	**24**	**240,000**	**235**	**2,350,000**	

* Contributions paid in advance to fund specific works in relation to the construction of an access road to Robroyston station. The contributions are held by Brodies LLP acting as the Deposit Agent as defined by a Deposit Agreement between GCC and the developers.

ROBROYSTON GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT INDEX PAYMENTS

Table 4: Planning Applications (Consented) Index Payments Due/Paid

Planning App. Developer	Site Address (Part of Designated Area of Development)	Amount Confirmed and Now Due	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears
		£	£	£	£
Stewart Milne Homes	Site known as **Phase 1** - Site A at Robroyston Road/Railway Line/Robroyston Drive	0	0	0	0
Miller Homes	Site known as **Phase 1** - Site A at Robroyston Road/Railway Line/Robroyston Drive	482,131	482,131	0	0
BDW Trading Ltd	Site known as **Phase 1** - Site B at Robroyston Road/Railway Line/Robroyston Drive	462,870	462,870	0	0
BDW Trading Ltd *	Site known as Phase 1 - Site D at Robroyston Road/Railway Line/Robroyston Drive	420,640	420,640	0	0
Miller Homes *	Site known as Phase 1 - Site C at Robroyston Road/Railway Line/Robroyston Drive	447,489	447,489	0	0
Avant Homes	Site known as phase 1 - site B and site D Robroyston Road/Railwayline/Robroyston Drive	826,009	826,009	0	0
Bellway Homes Ltd *	Site known as **Phase 1** - Site A and C at Robroyston South	0	1,008,630	(1,008,630)	0
Barratt Homes Ltd	Site at Robroyston Road/Robroyston Drive Glasgow - other land north of the M80 motorway	1,229,776	1,229,776	0	0
BDW Trading Ltd	Land North of the M80 motorway	1,133,632	1,133,632	0	0
BDW Trading Ltd & Taylor Wimpey West Scotland	Reference 22/00846/MSC 49 units	171,300	171,300	0	0
Planning Apps Consented Totals		**5,173,847**	**6,182,477**	**(1,008,630)**	**0**

* Contributions paid in advance to fund specific works in relation to the construction of an access road to Robroyston station. The contributions are held by Brodies LLP acting as the Deposit Agent as defined by a Deposit Agreement between GCC and the developers.

EASTERHOUSE GREENFIELD RELEASE SITES FOR HOUSING DEVELOPMENT

Table 5: Planning Applications - Consented Main Contribution

Planning App. Developer	Site Address (Part of Designated Area of Development)	Total Number and Value of Approved Housing Units As Per Planning Application		Completions to date - number of units	Completed Block of 2O Units plus final balance	Amount Due From Developer Completed blocks of 20 plus final balance	Account raised /Payment Received	Amount Paid In Advance	Amount In Arrears	Balance of Completed Units (part of block 20 units)		Number and Value of Uncompleted Units		Deadline For Utilisation of Contributions
		No	£	No	No	£	£	£	£	No	£	No	£	

There are currently no approved planning applications for the Easterhouse site.

Glasgow City Council

Joint Report by the Executive Director of Finance and the Executive Director of Neighbourhoods, Regeneration and Sustainability

Contact: Anne Ross Ext: 78342
Alison Duffy Ext: 73673

BUDGET MONITORING: CITY DEAL PROJECTS INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction Budget

This monitoring statement provides a summary of the financial performance and progress on the delivery of the City Deal investment programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

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

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross expenditure and income budgets both increased by £7.517m, resulting in no impact on the net expenditure budget. The budget change comprises the following:

- An increase to both the gross expenditure and income budgets of £7.517m following additional City Deal funding that has been awarded to Glasgow City Council through the Glasgow City Region City Deal: Enabling Commercial Space Programme. This was approved by the City Administration Committee on 20 November 2025.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £98.131m. The approved income budget, net of amounts received in previous years, totals £32.998m, providing a net expenditure budget of £65.133m.

Probable outturn gross expenditure for 2026/27 totals £53.810m with anticipated receipts of £17.377m.

Actual gross expenditure in 2026/27 to the end of quarter 2 totals £19.950m. Actual receipts in 2026/27, directly related to specific projects is £2.442m.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the Programme

4.1 Metropolitan Glasgow Strategic Drainage Partnership (MGSDP)

Financial performance

The current forecast is that this project will be delivered within the approved net expenditure budget of £10.034m.

Actual expenditure to 2025/26 was £46.078m and the projected expenditure in 2026/27 is £0.251m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.011m.

Actual income to 2025/26 was £39.614m, with no further income expected.

Physical progress

Detailed design work is continuing for the High Knightswood Surface Water Management Plans (SWMP) intervention at Cowdenhill Road. This project has a dependency on the Scottish Water strategies to mitigate sewer related flooding at Rotherwood Avenue and Wykeham Road.

Wheatley Homes is reviewing their masterplan for the Red Road TRA and may now seek to integrate blue-green infrastructure throughout the development. This would allow the storage volume of the Eastern Springburn SWMP SUDS basin to be reduced. If this revised strategy is confirmed as the preferred option, it is anticipated that Wheatley would award the construction contract with the allocated City Deal funding released via a collaboration agreement.

Further discussions are being scheduled with Scottish Water to progress the integrated project for the Wellhouse and Cockenzie Street flood risk clusters.

Given the Scottish Water and Wheatley Homes dependencies set out above, the MGSDP project is now expected to be completed in 2028.

Action

No action required.

4.2 Collegelands, Calton / Barras

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £5.936m.

Actual expenditure to 2025/26 was £9.998m and the projected expenditure in 2026/27 is £1.050m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.412m.

Actual income to 2025/26 was £12.291m with no further income anticipated.

Physical progress

On 3 June 2026 GCC issued correspondence to Network Rail to advise that City Deal Executive Group had withdrawn the offer of grant funding for the High Street Station project.

The Meat Market Regeneration CIC has tendered works to restore the historic shed structure and hopes to be in a position to achieve a site start in Q3 26/27.

Action

No action required.

4.3 Clyde Waterfront and West End Innovation Quarter (CWWEIQ)

Financial performance

The current forecast is that this project will be delivered within the revised net expenditure budget of £21.023m.

Actual expenditure to 2025/26 was £66.094m and the projected expenditure in 2026/27 is £5.140m. Actual expenditure in 2026/27 to the end of quarter 2 is £1.345m.

Actual income to 2025/26 was £36.936m and the projected income in 2026/27 is £5.140m. Actual income in 2026/27 to the end of quarter 2 is £0.099m.

Physical progress

The second phase of public realm works on Byres Road started in August 2025 and is currently scheduled to complete in August 2027.

The Custom House Quay and Carlton Place project continues through the final stages of detailed design. Planning consent was granted in September 2026. Engagement with key stakeholders and project partners, including Scottish Water, remains ongoing to coordinate infrastructure works within the project

area. Preparation of tender documentation is ongoing.

Action

No action required.

4.4 City Centre - Enabling Infrastructure: Integrated Public Realm (EIIPR)

Financial performance

The current forecast is that this project will be delivered within the revised approved net expenditure budget of £74.897m.

Actual expenditure to 2025/26 was £75.261m and the projected expenditure in 2026/27 is £32.024m. Actual expenditure in 2026/27 to the end of quarter 2 is £11.704m.

Actual income to 2025/26 was £45.423m and the projected income in 2026/27 is £6.152m. Actual income in 2026/27 to the end of quarter 2 is £2.343m.

Physical progress

The construction activity on Holland Street / Pitt Street, Sauchiehall Street Precinct / Cambridge Street and Argyle Street West is now complete. It should be noted that some elements of Scottish Water works remain along Argyle Street and these are not directly attributed to the Avenues. Works are also complete on the Sustrans/Transport Scotland-funded Avenues on South Portland Street and Cowcaddens Road / Dobbies Loan Avenue.

North Hanover Street / Kyle Street construction contract commenced in May 2025 and is due to take around 18 months to complete. This Avenue is progressing well.

Works on Stockwell Street Avenue have now commenced on site and are progressing well.

Argyle Street East Avenue commenced on site on 16 June 2026. Due to the extents of this Avenue, works are likely to take up to three years to complete all sections, from Union Street in the west to Moir Street in the east.

Concept design work for Broomielaw continues.

The designs for Clyde Street and High Street are now finalised, and tender documents are being prepared to secure a construction contractor.

Works on George Square and the surrounding Avenues commenced in May 2025. All bronze statues that were removed for full restoration have been returned and are located at their final position in the square. Works are now well advanced within the Square with the west side now open to the public, and

the remainder of the Square expected to open at the end of October 2026. Avenues surrounding the square are expected to be complete by the end of 2027.

Work on the Sustrans/Transport Scotland-funded Duke Street and John Knox Street Avenues are progressing well and will be completed in late 2026.

Action

No action required.

4.5 Canal & North Gateway

Financial performance

The current forecast is that this project will be delivered within the revised approved net budget of £1.582m.

Actual expenditure to 2025/26 was £11.081m and the projected expenditure in 2026/27 is £0.049m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.034m.

Actual income to 2025/26 was £10.434m and the projected income in 2026/27 is £0.163m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

Discussions are ongoing to secure approval for the proposed scheme from Transport Scotland. Procurement is now scheduled for Q4 2026/27.

Scoping on the two derelict sites in Pinkston (one in GCC and one in Scottish Canals ownership) is ongoing. Routes to redevelopment and public realm improvements, particularly to the overgrown area north of the underpass, are being considered.

Action

No action required.

4.6 Sighthill TRA

Financial performance

The current forecast is that this project will be delivered within the revised approved net expenditure budget of £85.618m.

Actual expenditure to 2025/26 was £169.753m and the projected expenditure in 2026/27 is £3.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.068m.

Actual income to 2025/26 was £93.235m with no further income expected.

Physical progress

Contract 1 (Remediation), Contract 2 (Infrastructure), Contract 3 (Tunnell Infill), Cowlairs Bridge, M8 Bridge and the Smart Canal have all reached practical completion. Maintenance of the soft landscaping for the M8 Bridge by the contractors continues.

Discussions are ongoing with Keepmoat to identify the optimum strategy to remediate the former St Stephens school site (Contract 4). The strategy has been informed by additional site investigations. The preferred strategy shall be recorded via the change control process established by the Development Agreement. A site start is now anticipated late 2026.

Keepmoat Homes have completed their first phase of houses on the site. The next two phases are progressing well on site and will be a mixed tenure development (41 units for social rent and 205 for private sale).

Action

No action required.

4.7 <u>Commercial Space</u>

Financial performance

The current forecast is that the project will be delivered within the approved gross expenditure budget of £7.517m.

Actual expenditure to 2025/26 was nil and the projected expenditure in 2026/27 is £5.921m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Actual income to 2025/26 was nil and the projected income in 2026/27 is £5.921m. Actual income in 2026/27 to the end of quarter 2 is nil.

Physical progress

<u>RED Dalmarnock - XWorks (Clyde Gateway)</u>

The construction phase commenced in March 2026, and to date the foundations, steel frame, ground slabs, upper floors and blockwork are all complete for both buildings. The roofing, cladding and site works are progressing and on programme. Formal opening is scheduled for April 2027. Spend for this project will be incurred upon submission of grant claims from

Clyde Gateway.

The Lighthouse

A Full Business Case is currently being drafted for submission to the Glasgow City Region.

Action

No action required.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
CITY DEAL														
Major Projects														
City Deal - MGSDP	Gross Expenditure	14,019	35,629	**49,648**	**49,648**	0	46,078	251	2,500	819	0	46,078	**11**	46,089
	Gross Income	7,573	32,041	**39,614**	**39,614**	0	39,614	0	0	0	0	39,614	**0**	39,614
	Net Expenditure	6,446	3,588	**10,034**	**10,034**	0	6,464	251	2,500	819	0	6,464	**11**	6,475
City Deal - Collegelands,	Gross Expenditure	4,150	14,077	**18,227**	**18,227**	0	9,998	1,050	5,813	1,366	0	9,998	**412**	10,410
Calton / Barras	Gross Income	3,977	8,314	**12,291**	**12,291**	0	12,291	0	0	0	0	12,291	**0**	12,291
	Net Expenditure	173	5,763	**5,936**	**5,936**	0	(2,293)	1,050	5,813	1,366	0	(2,293)	**412**	(1,881)
City Deal - Clyde Waterfront &	Gross Expenditure	9,039	68,086	**77,125**	**77,125**	0	66,094	5,140	5,891	0	0	66,094	**1,345**	67,439
West End	Gross Income	6,650	49,452	**56,102**	**56,102**	0	36,936	5,140	5,891	8,135	0	36,936	**99**	37,035
	Net Expenditure	2,389	18,634	**21,023**	**21,023**	0	29,158	0	0	(8,135)	0	29,158	**1,246**	30,404
City Deal - City Centre	Gross Expenditure	22,509	103,963	**126,472**	**126,472**	0	75,261	32,024	18,475	712	0	75,261	**11,704**	86,965
	Gross Income	18,885	32,690	**51,575**	**51,575**	0	45,423	6,152	0	0	0	45,423	**2,343**	47,766
	Net Expenditure	3,624	71,273	**74,897**	**74,897**	0	29,838	25,872	18,475	712	0	29,838	**9,361**	39,199
City Deal - Canal & North Gateway	Gross Expenditure	8,998	3,181	**12,179**	**12,179**	0	11,081	49	1,000	49	0	11,081	**34**	11,115
	Gross Income	7,619	2,978	**10,597**	**10,597**	0	10,434	163	0	0	0	10,434	**0**	10,434
	Net Expenditure	1,379	203	**1,582**	**1,582**	0	647	(114)	1,000	49	0	647	**34**	681
City Deal - Sighthill	Gross Expenditure	66,659	112,194	**178,853**	**178,853**	0	169,753	3,000	6,100	0	0	169,753	**68**	169,821
	Gross Income	41,179	52,056	**93,235**	**93,235**	0	93,235	0	0	0	0	93,235	**0**	93,235
	Net Expenditure	25,480	60,138	**85,618**	**85,618**	0	76,518	3,000	6,100	0	0	76,518	**68**	76,586

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
CITY DEAL														
Major Projects														
City Deal - Commercial Space	Gross Expenditure	0	7,517	**7,517**	**7,517**	0	0	5,921	1,596	0	0	0	**0**	0
	Gross Income	0	7,517	**7,517**	**7,517**	0	0	5,921	1,596	0	0	0	**0**	0
	Net Expenditure	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
Total City Deal Major Projects	Gross Expenditure	125,374	344,647	**470,021**	**470,021**	0	378,265	47,435	41,375	2,946	0	378,265	**13,574**	391,838
	Gross Income	85,882	185,049	**270,931**	**270,931**	0	237,933	17,376	7,487	8,135	0	237,933	**2,442**	240,375
	Net Expenditure	**39,492**	**159,598**	**199,090**	**199,090**	**0**	**140,332**	**30,059**	**33,888**	**(5,189)**	**0**	**140,332**	**11,132**	**151,463**
Other City Deal Projects	Gross Expenditure	0	6,375	**6,375**	**6,375**	0	0	6,375	0	0	0	0	**6,376**	6,377
	Gross Income	0	0	**0**	**0**	0	0	1	0	(1)	0	0	**0**	0
	Net Expenditure	**0**	**6,375**	**6,375**	**6,375**	**0**	**0**	**6,374**	**0**	**1**	**0**	**0**	**6,376**	**6,377**
Total City Deal Projects	**Gross Expenditure**	**125,374**	**351,022**	**476,396**	**476,396**	**0**	**378,265**	**53,810**	**41,375**	**2,946**	**0**	**378,265**	**19,950**	**398,215**
	Gross Income	**85,882**	**185,049**	**270,931**	**270,931**	**0**	**237,933**	**17,377**	**7,487**	**8,134**	**0**	**237,933**	**2,442**	**240,375**
	Net Expenditure	**39,492**	**165,973**	**205,465**	**205,465**	**0**	**140,332**	**36,433**	**33,888**	**(5,188)**	**0**	**140,332**	**17,508**	**157,840**

Glasgow City Council

Joint Report by the Executive Director of Finance and the Chief Officer for Glasgow City HSCP

Contact: Anne Ross Ext: 78342
Duncan Black Ext: 25756

BUDGET MONITORING: SOCIAL WORK SERVICES INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the service's investment programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

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

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, there have been no budget changes.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £32.211m. The approved income budget, net of amounts received in previous years, totals nil, providing a net expenditure budget of £32.211m.

Probable outturn gross expenditure for 2026/27 totals £5.896m with no anticipated receipts.

Actual gross expenditure in 2026/27 to the end of quarter 2 is £0.789m with nil receipts over the same period.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the Programme

4.1 Church Street Redevelopment

Financial performance

The current forecast is that this project will be delivered within the approved gross expenditure budget of £20.000m.

Actual expenditure to 2025/26 was £2.036m and the projected expenditure in 2026/27 is £0.500m. Actual expenditure in 2026/27 to the end of quarter 2 is nil.

Physical progress

A plan for investment had been developed however rising construction costs means that this original plan is no longer affordable.

Health and Social Care Partnership and Neighbourhoods, Regeneration and Sustainability colleagues are actively working up alternative plans to move staff out of Church Street as soon as possible. There will likely be adaptation works to be carried out once the locations are known for staff to migrate to therefore an allocated capital funding will require to be held in abeyance until the type and value of the work known.

Action

Alternative, viable accommodation for staff and service users will be identified, and the Church Street site will be vacated.

4.2 Brighton Place Redevelopment

Financial performance

The gross expenditure budget for the Brighton Place Redevelopment project has been increased to £8.086 million following a transfer of £2.410 million as part of the final outturn report for 2025/26 from other Social Work Services capital budgets. This transfer will permit the completion of additional remedial works required following identification of significant structural defects within the existing building.

The current forecast is that this project will be delivered within the revised gross expenditure budget of £8.086 million.

Actual expenditure to 2025/26 was £1.599m and the projected expenditure in 2026/27 is £2.783m. Actual expenditure to the end of quarter 2 is £0.537m.

Physical progress

The project commenced on site May 2025.

The additional remedial works required to the existing building has led to both programme and cost implications. Remedial works started in June 2026 and are due to be completed by the end of this year. The main contract will then resume, with revised completion scheduled for September 2027.

Action

Monitor progress in line with project management arrangements.

4.3 Property - SWS - 2025/26 Capital Allocation

Financial performance

The £10.000 million gross expenditure budget was approved by the full Council on 20 February 2025. Transfers totalling £3.933 million have been made, primarily to fund the additional works at Riverside Care Home (£1.521m) the additional remedial works at the Brighton Place Redevelopment (£2.410m) and the shortfall at Waterloo Close prior to completion (£0.002m).

Any further projects will be delivered within the remaining available gross expenditure budget of £6.067 million.

Actual expenditure to 2025/26 was £0.020m and the projected expenditure in 2026/27 is £1.000m. Actual expenditure to the end of quarter 2 is nil.

Physical progress

The HSCP is currently compiling business cases for the allocation of this capital funding, which will be phased over the next three financial years. It is anticipated that, subject to approvals, this will relate to ongoing development and enhancement of the existing estate, in line with service need. This will include works on the Netherton facility in support of learning disability service users.

Action

Outline business cases to be submitted to the Capital Programme Board to update on plans to allocate this capital funding.

4.4 Other Projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
SOCIAL WORK SERVICES														
Major Projects														
Church Street Redevelopment	Gross Expenditure	20,000	0	**20,000**	**20,000**	0	2,036	500	2,500	2,500	12,464	2,036	**0**	2,036
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	20,000	0	**20,000**	**20,000**	0	2,036	500	2,500	2,500	12,464	2,036	**0**	2,036
Brighton Place Redevelopment	Gross Expenditure	4,000	4,086	**8,086**	**8,086**	0	1,599	2,783	2,911	79	714	1,599	**537**	2,136
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	4,000	4,086	**8,086**	**8,086**	0	1,599	2,783	2,911	79	714	1,599	**537**	2,136
Property - SWS - 2025/26 Capital Allocation	Gross Expenditure	10,000	(3,933)	**6,067**	**6,067**	0	20	1,000	3,047	2,000	0	20	**0**	20
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	10,000	(3,933)	**6,067**	**6,067**	0	20	1,000	3,047	2,000	0	20	**0**	20
Total Social Work Services Major Projects	Gross Expenditure	34,000	153	**34,153**	**34,153**	0	3,655	4,283	8,458	4,579	13,178	3,655	**537**	4,192
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**34,000**	**153**	**34,153**	**34,153**	**0**	**3,655**	**4,283**	**8,458**	**4,579**	**13,178**	**3,655**	**537**	**4,192**
Other Social Work Services Projects	Gross Expenditure	500	9,008	**9,508**	**9,508**	0	7,795	1,613	100	0	0	7,795	**252**	8,047
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**500**	**9,008**	**9,508**	**9,508**	**0**	**7,795**	**1,613**	**100**	**0**	**0**	**7,795**	**252**	**8,047**
Total Social Work Services Projects	**Gross Expenditure**	**34,500**	**9,161**	**43,661**	**43,661**	**0**	**11,450**	**5,896**	**8,558**	**4,579**	**13,178**	**11,450**	**789**	**12,239**
	Gross Income	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Net Expenditure	**34,500**	**9,161**	**43,661**	**43,661**	**0**	**11,450**	**5,896**	**8,558**	**4,579**	**13,178**	**11,450**	**789**	**12,239**

Glasgow City Council

Report by the Executive Director of Finance

Contact: Alan Rennie Ext: 74620

BUDGET MONITORING: TRANSFORMATION INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the Transformation programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

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

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over the years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, there have been no budget changes.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £188.707m. The approved income budget, net of amounts received in previous years, totals nil, providing a net expenditure budget of £188.707m.

Probable outturn gross expenditure for 2026/27 totals £56.690m with nil anticipated receipts.

Actual expenditure in 2026/27 to the end of quarter 2 totals £8.249m with nil receipts over the same period.

The current forecast for the delivery of approved projects is on target within the approved net expenditure budget.

4. Management of the programme

4.1 ICT Development and Innovation

This programme provides technology investment and includes the transition and transformation activities delivered by the Council's ICT provider over the contract period.

Financial performance

The current forecast is that this project will be delivered within the approved budget of £105.000m.

Actual expenditure to 2025/26 was £101.025m and the projected expenditure in 2026/27 is £1.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.060m.

Physical progress

This Transformation programme is substantially complete, with residual activities being finalised.

Action

Continue to monitor delivery of this programme.

4.2 Future of ICT Transformation Projects

This programme provides investment for corporate technology projects from 2025 to 2030.

Financial performance

The current forecast is that this project will be delivered within the approved budget of £83.242m.

Actual expenditure to 2025/26 was £7.849m, and the projected expenditure in 2026/27 is £16.528m. Actual expenditure in 2026/27 to the end of quarter 2 is £2.597m.

Physical progress

This programme currently has nine transformations in progress.

The programme is progressing to the re-baselined plan agreed in April 2026 to complete SAP ERP replacement with Oracle ERP scheduled for April 2028. All critical path activities remain on schedule. A proposal to exit the next stage-gate, System Design Sign-off, will be presented to the ERP Replacement Steering Group in October 2026 for consideration. Should this be accepted, the

programme will begin preparation for Key User Training, System Integrations testing Data Migration 3.

The project to move and upgrade the Council's citizen-facing Contact Us solution to the Granicus platform successfully went live on 21 January 2026. Early life support is substantially complete.

The programme of work to increase the coverage of Public Wi-Fi and Council building Wi-Fi has started. The first project implementing additional Wi-Fi for HSCP in six sites as part of a Proof of Concept is underway with site surveys complete.

The project to move the Council's ESRI GIS solution to the Cloud previously reported a planned completion date of December 2026. This is under review following identification of configuration queries during testing.

The project to replace the Transport Management System has started, with the Council working with SPT to explore how the Council may access and utilise their solution.

Both the Workforce Management and Scheduling and Case Management projects are progressing – preferred solution suppliers have been identified and contractual discussions are ongoing, via the Council's Managed Service Provider (MSP) for applications. Work is also ongoing to develop the Impact Assessment (IA) for delivery and implementation of the solution, which will define timescales.

The project to identify and implement a Document Translation solution has commenced and a preferred supplier has been identified and the project preparing to move into the delivery phase.

The project to review, identify and implement a records management solution has commenced.

Action

Continue to monitor delivery of this programme.

4.3 Future of ICT Transition and Refresh

This programme provides technology investment from 2025 to 2030 to refresh and upgrade the Council's infrastructure and application assets to maintain currency and security. This programme also provides investment to support the Council's transition to a multi-supplier model through incrementally re-procuring multiple ICT tower service providers (Road to Multi-Source Strategy).

Financial performance

The current forecast is that this project will be delivered within the gross expenditure budget of £146.883m.

Actual expenditure to 2025/26 was £37.698m and the projected expenditure in 2026/27 is £39.008m.

Actual expenditure in 2026/27 to the end of quarter 2 is £5.591m.

Physical progress

The transition of the Council's networks service provider, Commsworld, is complete.

The upgrade and refresh of the Councils' firewall and Wi-Fi estate has commenced. The firewall refresh is substantially complete with one final firewall due to complete migration shortly.

On 1 September 2026, responsibility for the management of Compute and Storage services successfully transferred to DataVita, meaning they are now responsible for the management of the Council's server and storage estate, provisioning and decommissioning of servers, storage management, and backup and recovery services.

There are several application upgrades underway.

A programme to refresh all Education iPads and school projectors has progressed. The iPad deployment is complete with the deployment of projectors due to be completed by the end of October 2026.

A programme to refresh the Council's laptop and desktop estate is underway and is progressing well, with over 10,000 devices now deployed across the council Family. Device deployments have commenced and will continue across the estate into 2027.

The programme to refresh the Council's mobile phone estate has commenced and is in the early planning phase.

The programme for DataVita to refresh the Council's server and storage estate has commenced and is in the early planning phase.

Action

Continue to monitor delivery of this programme.

4.4 Other Transformation projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
TRANSFORMATION														
Major Projects														
ICT Development & Innovation	Gross Expenditure	105,000	0	**105,000**	**105,000**	0	101,025	1,000	2,975	0	0	101,025	**60**	101,085
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	105,000	0	**105,000**	**105,000**	0	101,025	1,000	2,975	0	0	101,025	**60**	101,085
FICT Transformation Projects	Gross Expenditure	83,116	126	**83,242**	**83,242**	0	7,849	16,528	37,065	11,073	10,727	7,849	**2,597**	10,446
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	83,116	126	**83,242**	**83,242**	0	7,849	16,528	37,065	11,073	10,727	7,849	**2,597**	10,446
FICT Transition & Refresh	Gross Expenditure	0	146,883	**146,883**	**146,883**	0	37,698	39,008	23,749	28,149	18,279	37,698	**5,591**	43,289
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	0	146,883	**146,883**	**146,883**	0	37,698	39,008	23,749	28,149	18,279	37,698	**5,591**	43,289
Total Transformation Major Projects	Gross Expenditure	188,116	147,009	**335,125**	**335,125**	0	146,572	56,536	63,789	39,222	29,006	146,572	**8,248**	154,820
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**188,116**	**147,009**	335,125	335,125	**0**	**146,572**	**56,536**	**63,789**	**39,222**	**29,006**	**146,572**	**8,248**	**154,820**
Other Transformation Projects	Gross Expenditure	700	96	**796**	**796**	0	642	154	0	0	0	642	**1**	643
	Gross Income	0	0	**0**	**0**	0	0	0	0	0	0	0	**0**	0
	Net Expenditure	**700**	**96**	796	796	**0**	**642**	**154**	**0**	**0**	**0**	**642**	**1**	**643**
Total Transformation Programme	**Gross Expenditure**	**188,816**	**147,105**	335,921	335,921	**0**	**147,214**	**56,690**	**63,789**	**39,222**	**29,006**	**147,214**	**8,249**	**155,463**
	Gross Income	**0**	**0**	0	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	Net Expenditure	**188,816**	**147,105**	335,921	335,921	**0**	**147,214**	**56,690**	**63,789**	**39,222**	**29,006**	**147,214**	**8,249**	**155,463**

Glasgow City Council

Report by the Executive Director of Finance

Contact: Alan Rennie Ext: 74620

BUDGET MONITORING: GLASGOW LIFE INVESTMENT PROGRAMME 2026/27 – QUARTER 2

1. Introduction

This monitoring statement provides a summary of the financial performance and progress on the delivery of the Glasgow Life programme to the end of quarter 2 for 2026/27 (Period 6, 18 September 2026).

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

Appendix 1 attached compares the total probable outturn gross expenditure and income with the total approved budget and provides a profile of the probable outturn over years. Details of actual expenditure and income in 2026/27 and cumulative to date are also provided.

2. Budget changes

During the second quarter of 2026/27, the gross expenditure and income budgets both increased by £2.851m, resulting in no impact on the net expenditure budget. The budget change comprises the following:

- An increase to the gross expenditure and income budgets of £2.851m to reflect funding awarded by the Commonwealth Games Organising Committee for the Commonwealth Games 2026 project. This was approved by the City Administration Committee on 5 November 2026.

3. Summary financial position

The approved gross expenditure budget, net of amounts paid in previous years, totals £6.152m. The approved income budget, net of amounts received in previous years totals £3.597m, providing a net expenditure budget of £2.555m.

Probable outturn gross expenditure for 2026/27 totals £5.719m with anticipated receipts of £3.597m.

Actual gross expenditure in 2026/27 to the end of quarter 2 is £2.023m. Actual receipts, directly related to specific projects is £3.219m.

The current forecast for the delivery of approved projects is on target within the approved budget.

4. Management of the programme

4.1 Peoples Palace and Winter Gardens

Financial performance

The first phase of the project is forecast to be delivered within the revised approved net expenditure budget of £4.050m.

Actual expenditure to 2025/26 was £2.466m and the projected expenditure in 2026/27 is £2.000m. Actual expenditure in 2026/27 to the end of quarter 2 is £0.342m.

Actual income to 2025/26 was £0.330m and the projected income in 2026/27 is £0.520m. Actual income in 2026/27 to the end of quarter 2 is £0.504m.

Physical Progress

The museum building and glasshouse remain closed to the public. The glasshouse remains in the management of Glasgow City Council, and the museum building continues to be managed by Glasgow Life.

The museum collection has been decanted and is stored at Glasgow Museums and Resource Centre and Kelvin Hall storage facilities. Non collection items have been recycled or repurposed to other areas of the Glasgow Life estate.

City Building Glasgow have completed soft strip-out works at the People's Palace and Winter Gardens. The works involved the removal of non-structural partitions and superfluous fixtures, and the removal of the remaining plants and topsoil. Surveys and investigative works have been commissioned by PCS and have informed the cost plan and appointments of the Executive Technical Architect team.

Action

No action required.

4.2 Other Projects

All other projects are progressing satisfactorily and there are no significant issues to report.

		Budget/Probable Outturn					Probable Outturn Profile					Actual Gross Expenditure		
		Total Approved Gross Budget	Approved Budget Movement	**Revised Approved Gross Budget**	**Total Gross Exp Probable Outturn**	Variance (Under)/ Over Budget	Previous Years Actual	2026/27	2027/28	2028/29	Future Years	Previous Years Actual	**Actual to Period 6 2026/27 18-Sep-26**	Cumulative to date
GLASGOW LIFE														
Major Projects														
Peoples Palace and Winter Gardens	Gross Expenditure	0	4,900	**4,900**	**4,900**	0	2,466	2,000	434	0	0	2,466	**342**	2,808
	Gross Income	0	850	**850**	**850**	0	330	520	0	0	0	330	**504**	834
	Net Expenditure	0	4,050	**4,050**	**4,050**	**0**	2,136	1,480	434	0	0	2,136	**(162)**	1,974
Total Glasgow Life Major Projects	Gross Expenditure	0	4,900	4,900	4,900	0	2,466	2,000	434	0	0	2,466	**342**	2,808
	Gross Income	0	850	850	850	0	330	520	0	0	0	330	**504**	834
	Net Expenditure	**0**	**4,050**	**4,050**	**4,050**	**0**	**2,136**	**1,480**	**434**	**0**	**0**	**2,136**	**(162)**	**1,974**
Other Glasgow Life Projects	Gross Expenditure	6,244	78,658	**84,902**	**84,902**	0	81,184	3,719	(1)	0	0	81,184	**1,681**	82,865
	Gross Income	0	43,439	**43,439**	**43,439**	0	40,362	3,077	0	0	0	40,362	**2,715**	43,077
	Net Expenditure	**6,244**	**35,219**	**41,463**	**41,463**	**0**	**40,822**	**642**	**(1)**	**0**	**0**	**40,822**	**(1,034)**	**39,788**
Total Glasgow Life Projects	**Gross Expenditure**	**6,244**	**83,558**	**89,802**	**89,802**	**0**	**83,650**	**5,719**	**433**	**0**	**0**	**83,650**	**2,023**	**85,673**
	Gross Income	**0**	**44,289**	**44,289**	**44,289**	**0**	**40,692**	**3,597**	**0**	**0**	**0**	**40,692**	**3,219**	**43,911**
	Net Expenditure	**6,244**	**39,269**	**45,513**	**45,513**	**0**	**42,958**	**2,122**	**433**	**0**	**0**	**42,958**	**(1,196)**	**41,762**

Item 4

18th November 2926

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by the Executive Director of Financial Services

Contact: Alan Rennie Ext: 74620

ALEO Quarterly Report: Quarter 2 2026/27

Purpose of Report:

To provide the Committee with quarterly information on Arms Length External Organisations. This report covers the second quarter of 2026/27 (1 April 2026 to 18 September 2026).

Recommendations:
The Committee is asked to note the contents of the report.

Ward No(s): Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

PLEASE NOTE THE FOLLOWING:

Any Ordnance Survey mapping included within this Report is provided by Glasgow City Council under licence from the Ordnance Survey in order to fulfil its public function to make available Council-held public domain information. Persons viewing this mapping should contact Ordnance Survey Copyright for advice where they wish to licence Ordnance Survey mapping/map data for their own use. The OS web site can be found at <http://www.ordnancesurvey.co.uk> "

If accessing this Report via the Internet, please note that any mapping is for illustrative purposes only and is not true to any marked scale

1. Introduction

1.1 This report provides financial information for the Council's Arms Length Organisations ('ALEOs') for quarter 2, covering the period 1 April 2026 to 18 September 2026. The financial information is based on the latest position provided by each ALEO and includes the financial performance to date. The overall responsibility for the financial management of each ALEO rests with the Board of that ALEO.

2. Financial Position

2.1 The format of the financial report shows income and expenditure on an accruals basis, however, technical non-cash accounting entries are excluded as they distort the underlying operating trading performance of the ALEO. At the financial year end these technical accounting entries are included to reflect proper accounting practice and are reported as part of their statutory accounts and within the Council's group accounts.

2.2 Table 1 shows the actual operating performance against budget for each ALEO to quarter 2 of 2026-27. Further information about the financial performance of each ALEO is contained in section 3 of the report. The financial performance across all ALEOs shows an actual operating net deficit at quarter 2 of £2.291m which compares to a budgeted deficit of £7.337m.

2.3 Table 2 shows the forecast operating surplus or deficit position for the year compared to the annual budget for each ALEO. The forecast for the year is a deficit of £10.710m compared to a budgeted deficit of £9.748m, representing an adverse variance of £0.962m. This adverse variance is mainly due to City Building and this is due to the significantly reduced workload from the GCC investment programme.

2.4 The 2026-27 budget includes approved savings of £4.784m. At this stage of the year, it is anticipated that actual savings will amount to £4.784m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

2.5 The council's budget includes a contribution from City Property (£4.665m) and City Property is anticipating a return of £5.900m for 2026/27. The council's budget does not include budgeted contributions from City Building Glasgow or City Building Contracts in 2026/27, and the latest forecast anticipates a deficit of £0.538m for City Building. The probable outturn indicates that contributions from related companies are anticipated to be £0.697m more than budget.

2.6 A summary of the operating performance to date against the budgeted operating position for each ALEO is shown in Table 1 below. Reasons for significant variances are provided for each ALEO at section 3.

Table 1 – 2026-2027 Actual year to date (quarter 2) operating performance against budget

ALEO	Annual Net Budgeted Operating Surplus (+) Deficit (-) £'000	Net Budgeted Operating Surplus (+) Deficit (-) to date £'000	Actual Net Operating Surplus (+) Deficit (-) to date £'000	Variance favourable(+) adverse(-) £'000
City Building (Glasgow)	394	244	-109	-353
City Building (Contracts)	27	12	-20	-32
City Property [1]	3,954	3,092	3,293	201
Clyde Gateway	-14,123	-13,193	-7,366	5,827
Glasgow Life	0	2,532	1,835	-697
Jobs & Business Glasgow	0	-24	76	100
Total	**-9,748**	**-7,337**	**-2,291**	**5,046**

[1] City Property includes figures for City Property (Glasgow) LLP, City Property Glasgow (Investments) LLP, CPG (Operations SL1) LLP, CPG (Operations SL2) LLP and CPG (Operations SL3) LLP.

2.7 The forecast outturn against budget for each ALEO is shown in Table 2 below. It is this comparison between the annual net budgeted operating surplus and the forecast operating surplus/deficit at the year-end which could impact on the general fund reserves of the Council.

Table 2 - 2026-2027 Forecast annual outturn against budget

	Annual Net Budgeted Operating Surplus (+) Deficit (-) £'000	Forecast Operating Surplus (+) Deficit (-) £'000	Variance Favourable (+) adverse (-) £'000
City Building (Glasgow)	394	-378	-772
City Building (Contracts)	27	-349	-376
City Property	3,954	4,104	150
Clyde Gateway	-14,123	-14,123	0
Glasgow Life	0	0	0
Jobs & Business Glasgow	0	36	36
Total	**-9,748**	**-10,710**	**-962**

3. Comments on variances

3.1 City Building

City Building (Glasgow)

3.1.1 The net position to date is an operating deficit of £0.109m against a budgeted surplus of £0.244m resulting in an adverse variance of £0.353m.

3.1.2 The annual forecast for 2026/27 anticipates a deficit of £0.378m against a budgeted surplus of £0.394m resulting in an adverse variance of £0.772m. This is mainly due to inflationary increases and training academy financing costs. This represents a cost to the council of £0.189m.

3.1.3 This position will continue to be closely monitored going forward.

City Building (Contracts)

3.1.4 The net operating deficit to date is £0.020m against a budgeted surplus of £0.012m resulting in an adverse variance of £0.032m.

3.1.5 The annual forecast for 2026/27 anticipates a deficit of £0.349m against a budgeted surplus of £0.027m. This is mainly due to reduced income in GCC investment reflecting the Council's current investment plans.

3.1.6 This position will continue to be closely monitored going forward.

3.2 Glasgow Life

3.2.1 The actual net operating surplus to date is £1.835m against a budgeted surplus of £2.532m. This is due to slippage in income options to date, however, this is expected to be managed in the year.

3.2.2 The annual forecast for 2026-27 is a breakeven position.

3.2.3 This position will continue to be closely monitored going forward.

3.3 Clyde Gateway

3.3.1 At quarter 2 (to 30 September 2026) the net deficit to date is £7.366m compared to a budgeted deficit of £13.193m. This is primarily due to phasing delays on capital projects and consequential timing of drawdown of the associated grant funding.

3.3.2 As planned, the current year's expenditure is being funded from a combination of existing reserves brought forward, including deferred grant funding income (received prior to March 2026 against contracted works) and Clyde Gateway's own regeneration returns from property disposals and rental income, together with grant funding awards for the current financial year. This deferred grant

funding together with accumulated reserves within the group is being applied against key regeneration projects and programmes spanning the 2026/27 to 2028/29 financial years.

3.3.3 As in previous years, a re-forecasting exercise was undertaken based on actual income and expenditure at the 6-month point. The re-forecast annual net budget for 2026-27 is a planned deficit of £14.123m and the current outturn projection remains in line with this forecast. This will be funded from a combination of deferred grant income and accumulated reserves.

3.4 City Property

3.4.1 At quarter 2 the actual net surplus is £3.293m, representing £0.201m more than the budgeted surplus of £3.092m.

3.4.2 The annual forecast surplus for City Property at quarter 2 is £4.104m against an budgeted surplus of £3.954m

3.4.3 The position at quarter 2 and the annual forecast reflects the revised financial strategy and budget approved for 2026-27.

3.4.4 The financial position is continuously monitored in terms of costs, income generation and debt management, in line with the financial strategy.

3.5 Jobs & Business Glasgow

3.5.1 At quarter 2 (to 30 September 2026) the actual net surplus is £0.076m. This position is mainly due to an underspend in employee costs.

3.5.2 The annual forecast surplus at quarter 2 for Jobs & Business Glasgow is £0.036m.

4. Policy and Resource Implications

4.1 Resource Implications:

4.1.1 Financial: As noted above

4.1.2 Legal: None

4.1.3 Personnel: None

4.1.4 Procurement: None

4.2 Council Strategic Plan: Recommendations reflect outcomes across all themes

4.3 Equality and Socio-Economic Impacts: None

4.4 Climate Impacts: None

4.5 Privacy and Data Protection impacts: None

5. Recommendations

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

Item 6

18th November 2026

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

ACCOUNTS COMMISSION REPORT ON BEST VALUE IN GLASGOW CITY COUNCIL

Purpose of Report:

To allow the Finance and Audit Scrutiny Committee along with the Accounts Commission's findings and to scrutinise the Council's response to those findings.

Recommendations:

The Committee is asked to:

(1) consider the Best Value Report and the Accounts Commission's findings;
(2) scrutinise the Council's proposed response to each of the Accounts Commission's findings; and
(3) note that the Best Value Report and the Accounts Commission's findings will be considered at a meeting of the Council on 10 December 2026.

Ward No(s): Citywide: ✓

Local member(s) advised: Yes ☐ No ☐ consulted: Yes ☐ No ☐

1 BACKGROUND

1.1 The Controller of Audit has reported to the Accounts Commission under section 102(1) of the Local Government (Scotland) Act 1973 on Best Value in Glasgow City Council ("the Best Value Report"). The report draws on the 2022/23, 2023/24 and 2024/25 annual audits and was considered by the Accounts Commission at its meeting on 13 August 2026. The Commission's findings and the Controller of Audit's report are appended to this report.

1.2 Under section 103E of the 1973 Act, where the Accounts Commission makes findings following consideration of a report under section 102, the Council must consider those findings at a meeting within three months of receiving them, or within such longer period as the Commission may allow. The statutory responsibility to consider the findings rests with the Council itself. Consideration by this Committee provides an opportunity for detailed consideration and scrutiny but does not replace consideration by a meeting of the full Council.

1.3 The Best Value Report describes a unique and complex operating context. Glasgow is Scotland's largest council by population and 45.4% of its data zones are within the 20% most deprived in Scotland. The Best Value Report identifies longstanding pressures arising from poverty and deprivation alongside unresolved equal pay liabilities, increasing demand and costs in homelessness services and a challenging financial outlook.

1.4 The Best Value Report notes progress made by the new Corporate Leadership Team in strengthening financial management and corporate oversight, but concludes that some fundamental building blocks are not yet in place. In particular, the Controller of Audit considered that key strategies are not sufficiently developed and aligned, longer-term resource requirements remain unclear and states that the Council must ensure it has the capacity and capability to deliver several large-scale programmes concurrently, including the finance system replacement, the move to a multi-source ICT model and the new pay and grading scheme.

1.5 The Controller of Audit found that the key requirements for good governance are in place, while identifying areas requiring improvement, including scrutiny of senior officer exit packages, group governance, ICT security and resilience, performance management and elected-member scrutiny. The Best Value Report also records that 21 of 33 prior-year audit recommendations remained open during the 2024/25 audit, including five high-risk recommendations, and that further urgent recommendations were raised.

1.6 The Best Value Report highlights financial sustainability as a critical risk. It refers to a projected General Fund budget gap of £109.7 million over 2026/27 and 2027/28, before the costs of implementing the new pay and grading scheme; significant homelessness pressures; declining usable reserves; and the absence of a detailed medium-term financial plan. It also finds that transformation is embedded in the Council's strategic arrangements, but that

transformation projects require clearer alignment with financial plans and better quantification of financial and non-financial benefits.

1.7 Since the period covered by the Best Value Report, the Council has taken significant decisions on its financial outlook and on implementation of the new pay and grading scheme from April 2027. These developments are reflected in the Council's proposed responses in section 2.

2 THE ACCOUNTS COMMISSION'S FINDINGS

2.1 Following its consideration of the Best Value Report, the Accounts Commission made five findings. Each finding is set out below, together with the Council's proposed response.

Finding 1 – Pay and grading structure

Failure to agree a sustainable pay and grading structure by 1 April 2027 will mean ongoing financial uncertainty and risk, and will ultimately affect services and outcomes for communities. The Commission considers that officers, elected members and trade unions share responsibility for ensuring this target date is achieved. It requests that the Controller of Audit keeps the Commission informed of any significant developments in relation to this key milestone and on the financial implications.

Council's proposed response:

The Council accepts the Commission's finding and welcomes recognition of the importance of achieving a sustainable pay and grading structure by 1 April 2027. Implementation has accelerated significantly over the past 12 to 18 months. On 20 August 2026, the City Administration Committee authorised the Chief Executive, in consultation with the Executive Director of Financial Services and the Director of Legal and Administration, to lawfully implement the new pay and grading scheme on a phased basis from 4 April 2027, and instructed officers to progress the outstanding job evaluations and consequential changes to terms and conditions. This decision enables the April 2027 milestone to be achieved. Significant risk and uncertainty remain in relation to the full resolution of equal pay, and the Council remains committed to working through its established structures with the trade unions to conclude implementation.

Finding 2 – Strategic and medium-term financial planning

While the Council has a strategic plan, it is not supported by aligned strategies or underpinned by detailed medium-term financial planning. This limits transparency about the scale of the challenges, the choices available to members and the implications for communities.

Over the next 12 months, the Commission expects the Council to prioritise:-

- more detailed financial projections and stronger scenario planning;
- clearer alignment between financial plans, strategic priorities and required actions;
- better quantification of the financial and non-financial benefits of transformation; and
- greater transparency and engagement regarding risks, assumptions and performance.

Council's proposed response:

The Council accepts the Commission's finding and acknowledges that there is scope to integrate its existing multi-year projections and scenario work more visibly with workforce, asset, transformation and service planning. This will be taken forward as part of the development of the Strategic Plan for the new Council from May 2027. The financial outlook considered in August 2026 demonstrates the work already under way, in an uncertain environment, to assess scenarios and set out more clearly the relevant assumptions, choices, mitigations and service consequences.

The Council will also put in place measures to seek to enhance communication with communities, making the scale of the financial challenges more visible and supporting better understanding of the choices available and their implications for services and local outcomes. This will be supported by the Performance Improvement Programme's focus on clearer, outcome-based reporting relevant to communities and the development of accessible performance information, including dashboards for citizens.

Finding 3 – Best Value and improvement actions

Given the Commission's statutory role, it is concerned that the auditor was unable to provide assurance to the Commission and the public that the Council is demonstrating Best Value through its governance, performance management, and financial planning and reporting arrangements. While some improvements have been made, the Council needs to maintain momentum in strengthening these arrangements and must prioritise and deliver the improvement actions identified by the auditor.

Council's proposed response:

The Council accepts the Commission's finding but considers it important to recognise that the report is necessarily retrospective and does not capture improvements made over the past 12 months, including the 2025/26 outturn. The Controller of Audit confirmed that the key requirements for good governance are in place, and the Leader and Chief Executive have worked together to address historic governance weaknesses. The Council has strengthened its governance and oversight arrangements and is progressing the agreed audit improvement actions, prioritised according to risk.

Delivery will be regularly monitored and scrutinised by elected members, with clear accountability and escalation where agreed timescales are not met.

The cross-party Public Service Reform and Financial Strategy Political Oversight Group (POG), chaired by the Leader of the Council and with representation from each recognised political group, oversees service reform, budget delivery, financial strategy and capital and property planning. It receives progress updates and considers budget options developed collectively by the Corporate Leadership Team, which include an assessment of risk of deliverability. This supports the Commission's recommendation by strengthening elected-member oversight and challenge, monitoring delivery and aligning reform with financial planning. The POG complements, but does not replace, formal committee scrutiny and decision making, financial reporting and budget-setting arrangements.

Each year the Council also undertakes public engagement to inform its budget decisions. Ahead of setting the 2026/27 budget, it commissioned Ipsos to facilitate a workshop involving a large group of Glasgow residents. Participants received information on the Council's finances, financial challenges and strategic priorities before discussing which services to protect, options for delivering services differently and recommendations for the year ahead. This provides a practical foundation for strengthening informed community engagement in financial planning.

The Council also notes the exceptional combination of poverty and deprivation, homelessness pressures, equal pay exposure and wider financial challenges facing Glasgow. It considers that significant service achievements should also be recognised as part of a balanced assessment of its delivery for communities. These include achievements in educational attainment among pupils from the most deprived communities, improvements in air quality, and delivery of major infrastructure such as the Govan–Partick Bridge through the City Deal partnership, alongside its work on financial inclusion and poverty.

Further examples include the Council's contribution to delivery of the Glasgow 2026 Commonwealth Games with partners, sustained support for community-based services through the Glasgow Communities Fund, and the development of Glasgow's visitor economy and international recognition for sustainable tourism through partnership working. These achievements should be recognised alongside the Best Value Report's focus on governance, process and finance.

Finding 4 – Elected-member scrutiny

The Commission expects elected members to play a key role in providing constructive challenge and ensuring robust oversight of performance, risk and

financial sustainability. This is especially important given the scale and complexity of the challenges facing the Council.

Council's proposed response:

The Council accepts the Commission's finding and acknowledges the important role of elected members in providing constructive challenge and robust oversight. Elected members scrutinise financial performance, risk, service performance and improvement activity through the Council's established committee arrangements. Political Oversight Groups also provide an informal setting for challenge and oversight of financial matters, including the budget strategy, Public Service Reform and equal pay, supporting subsequent debate at committee.

Further training has recently been provided to members of the Finance and Audit Scrutiny Committee with support from the Council's external auditors. Building on this training, strengthened elected-member training will be developed, informed by feedback from current elected members, helping to identify additional training needs, with scrutiny forming a key part of the induction training to be offered to all elected members following the May 2027 local government elections.

The Council will continue to support members with timely, balanced and sufficiently detailed information and will keep the effectiveness of its scrutiny arrangements under review.

Finding 5 – Statutory Performance Information Direction

The Commission is disappointed that the auditor concluded that the Council did not comply with the Commission's Statutory Performance Information Direction. The Direction requires councils to publish balanced performance information that enables communities to compare performance over time, track improvement and assess council transparency. The Commission looks forward to receiving assurance that this has been addressed for 2025/26 and that full compliance is being achieved.

Council's proposed response:

The Council accepts the Commission's finding. The Annual Performance Report process had been paused, with the agreement of the Operational Performance and Delivery Scrutiny Committee and Internal Audit, to allow the newly restructured Strategic Plan arrangements to become established. The timetable required by the Statutory Performance Information Direction is now being met.

The 2025/26 Annual Performance Report was reported to the Wellbeing, Equalities, Communities, Culture and Engagement City Policy Committee on

24 September 2026, providing assurance that the issue has been addressed for 2025/26.

The Council continues to implement improvements to performance management. This includes participating in the National Self Evaluation Framework pilot led by the Improvement Service and with the support of Audit Scotland which aims to reduce the burden of external reporting for local authorities by adopting a national system of self-evaluated performance reporting and monitoring. This period of change, which has also seen the introduction of the outcome-focused city level Impact Framework, developed by the Glasgow Community Planning Partnership, aims to further focus and streamline performance reporting to support the Accounts Commission Direction which asks local authorities to recognise the statutory role of councils in relation to community planning and show how council actions are contributing to the delivery of locally agreed shared outcomes.

3 COUNCIL CONSIDERATION

3.1 Following consideration and scrutiny by this Committee, the Best Value Report, the Accounts Commission's findings and the Council's responses to those findings will be considered at a meeting of the Council on 10 December 2026.

3.2 As that meeting falls outwith the three-month period following receipt of the findings, an extension to the period has been agreed with the Accounts Commission.

4 Policy and Resource Implications

Resource Implications:

Financial:	No direct financial implications arise from consideration of this report. The Accounts Commission's findings identify significant financial sustainability issues which are being addressed through existing and developing plans and governance arrangements.
Legal:	The statutory requirements arising from sections 102 and 103 of the Local Government (Scotland) Act 1973 are set out in section 1 of this report.
Personnel:	No direct implications arising from this report.
Procurement:	No direct implications arising from this report.

Council Strategic Plan:	The report supports effective governance, financial sustainability, transparent performance reporting and delivery of Best Value across the Council's Strategic Plan.

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2025-29? Please specify.	The report supports transparent scrutiny of performance and the Council's approach to reducing poverty and inequality.
What are the potential equality impacts as a result of this report?	No direct equality impacts arise from consideration of this report.
Please highlight if the policy/proposal will help address socio-economic disadvantage.	The Accounts Commission report recognises poverty and deprivation as central challenges and highlights the importance of maintaining focus on service outcomes for communities.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify:	No direct climate implications arise from consideration of this report.
What are the potential climate impacts as a result of this proposal?	No direct climate impacts arise from consideration of this report.
Will the proposal contribute to Glasgow's net zero carbon target?	Not directly.

Privacy and Data Protection Impacts:	No.
Are there any potential data protection impacts as a result of this report Y/N	

5 Recommendations

5.1 The Committee is asked to:

1. consider the Best Value Report and the Accounts Commission's findings;

2. scrutinise the Council's proposed response to each of the Accounts Commission's findings; and

3. note that the Best Value Report and the Accounts Commission's findings will be considered at a meeting of the Council on 10 December 2026.

Best Value

Glasgow City Council



ACCOUNTS COMMISSION

Prepared by the Controller of Audit
September 2026

Contents

Key facts 3

Commission findings 4

Controller of Audit report 6

Appendix 1 31

Appendix 2 32

Appendix 3 33

Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

Key facts

68	Square miles
631,970	Population (mid-2024)
45.4%	Proportion of all data zones in Glasgow that are within the 20 per cent most deprived in Scotland, according to Scottish Index of Multiple Deprivation (2020)
27,422	Workforce (headcount)
85	Elected members 37 Scottish National Party, 31 Scottish Labour, 8 Scottish Green Party, 3 Independent, 3 Your Party, 2 Reform UK and 1 Conservative (SNP minority administration)
£109.7m	General Fund budget gap projected over 2026/27 to 2027/28 under the most-likely planning scenario (as of August 2025)
£2,070m	Net service expenditure 2024/25 (from Glasgow City Council – Annual Accounts 2024/25)
£119.7m	Capital expenditure 2024/25

Commission findings

At its meeting on 13 August, the Accounts Commission considered the Controller of Audit's report on Best Value in Glasgow City Council (presented at page 6) and the recommendations made by the appointed auditor in their recent reports.

The reports leave no doubt about the scale and complexity of the challenges facing the council, some of which are unique to the authority. Beyond the longstanding challenges of high levels of poverty and deprivation, unresolved equal pay liabilities, and increasing demand and costs associated with homelessness services are placing significant additional pressure on the council's already tight financial position.

This is a critical period for the council as it considers its financial outlook and its approach to addressing these challenges. Decisions taken over the coming months will have a significant bearing on the council's financial sustainability and on the services it is able to provide to communities. Sustained political and officer leadership, alongside effective collaboration with local and national partners will be vital.

The new Corporate Leadership Team has made progress in strengthening financial management and corporate oversight. However, some basic building blocks are not yet in place, key strategies are not sufficiently developed and aligned, and longer-term resource requirements remain unclear. Leadership must focus on ensuring the council has the capacity and capability required to deliver a number of large-scale, concurrent programmes, all of which carry significant financial and operational risk.

Following consideration of these reports, the Commission makes the following findings:

1 Failure to agree a sustainable pay and grading structure by 1 April 2027 will mean ongoing financial uncertainty and risk, and will ultimately affect services and outcomes for communities. We consider that officers, elected members and trade unions share responsibility for ensuring this target date is achieved. **We request that the Controller of Audit keeps the Commission informed of any significant developments in relation to this key milestone and on financial implications**.

2 While the council has a strategic plan, it is not supported by aligned strategies, nor is it underpinned by detailed medium-term financial planning. This limits transparency regarding the scale of the challenges facing the organisation, the choices available to members, and the implications for communities. **We expect the council to prioritise the following over the next 12 months:**

- More detailed financial projections and stronger scenario planning in relation to addressing the risks that are already known.
- Clearer alignment between financial plans, strategic priorities, and required actions.
- Better quantification of the financial and non-financial benefits of transformation.
- Greater transparency and engagement regarding risks, assumptions and performance.

3 Given the Commission's statutory role, we are concerned that the auditor was unable to provide assurance to the Commission and the public that the council is demonstrating Best Value through its governance, performance management, and financial planning and reporting arrangements. While some improvements have been made, the council needs to maintain momentum in strengthening its governance, performance management and financial planning and reporting arrangements. **The council must prioritise and deliver the improvement actions identified by the auditor in these areas**.

4 **We expect elected members to play a key role in providing constructive challenge, ensuring robust oversight of performance, risk and financial sustainability**. This is especially important given the scale and complexity of the challenges facing the council.

5 It is disappointing that the auditor concluded that the council did not comply with the Commission's Statutory Performance Information Direction. The Direction requires councils to publish balanced performance information that enables communities to compare performance over time, track improvement and assess council transparency. **We look forward to receiving assurance that this matter has been addressed for 2025/26 and that full compliance is being achieved**.

Controller of Audit report

Introduction

1. This report is made by the Controller of Audit to the Commission under Section 102(1) of the amended Local Government (Scotland) Act 1973. It is based on evidence collected in the 2022/23, 2023/24, and 2024/25 annual audits of the council, with the latter reported in March 2026. Appendix 1 includes links to the 2022/23, 2023/24, and 2024/25 annual audit reports.

2. The reporting of Best Value is undertaken through the annual audit of each council and includes detailed work focusing on a Scotland-wide **Best Value theme**. Appendix 2 includes a link to the Best Value Statutory Guidance.

3. This report also provides updates from 2024/25 annual audit work on equal pay and senior officer exit packages. These areas were reported on in Section 102 reports in February 2020 and August 2023 for equal pay and in September 2025 for senior officer exit packages. Appendix 3 includes a summary and links to those Section 102 reports.

4. The council faces a unique and complex set of challenges. It is the largest council in Scotland by population and has among the highest levels of deprivation. It also faces significant risks to its financial sustainability, as set out from paragraph 86 of this report. These include a £109.7 million budget gap over 2026/27 to 2027/28, potential additional costs relating to equal pay and significant cost pressures relating to homelessness services. In their 2024/25 annual audit report, the auditor reported that governance, performance management, and financial planning and reporting arrangements require further improvement to allow the council to demonstrate the delivery of Best Value.

The **Best Value theme** for 2022/23 was councils' leadership of the development of new local strategic priorities while the 2023/24 theme focused on workforce innovation. The theme for 2024/25 was transformation and how councils are redesigning and delivering services to achieve planned outcomes.

Follow up of Section 102 reports on equal pay and exit packages

Equal pay

Delivering equal pay arrangements has been a significant long-term issue for the council to address. The council has paid over £750 million to settle equal pay claims since 2019. It committed to implement a new pay and grading structure from April 2027, the latest possible date before further equal pay liabilities may arise. A series of delays to planned timelines for implementation have occurred over the years. Any further delays will have a significant financial and operational impact on the council.

5. In 2006, the council introduced a revised job evaluation scheme to harmonise pay and terms and conditions and eliminate pay inequality. Following its implementation, the council received a significant number of equal pay claims from employees relating to the validity and operation of the scheme.

6. The council paid £505 million in equal pay claim settlements during 2019 and a further £259 million during 2023/24 and 2024/25. This was funded by the sale and leaseback of council properties. The council now pays annual costs of approximately £33.1 million in relation to these properties.

7. Under a Memorandum of Understanding (MoU) signed in May 2023, no new claims against the council will be pursued until 2027. To prevent liability for further claims once this period elapses, the council is working to implement a new pay and grading structure that is equal pay compliant.

8. The implementation of the new pay and grading structure is a complex ongoing project. It has been the subject of two Section 102 reports by the Controller of Audit. A summary of the content and findings of these reports is set out in Appendix 3. This ongoing reporting has highlighted a series of delays to planned timelines for implementation.

9. The auditor reported the following position at the time of drafting the 2024/25 annual audit report in early 2026:

- In December 2025, the council set out a revised phased implementation for the new pay and grading structure from April 2027. This is the latest possible implementation date before the MoU agreement expires and the council may receive further equal pay claims.

- Significant work was progressing, with pay modelling for approximately 19,000 individuals starting in early 2026 and data gathering under way for 1,300 employees in unique roles.
- The council was consulting with trade unions on the new structure.
- The council was reviewing funding options, including restructuring the loans fund.
- The council had established additional governance and political oversight arrangements, including a Strategic Steering Group for key stakeholders and restarting the previous Equal Pay Political Oversight Group.
- The council had assessed that there was not yet sufficient information to make a reliable estimate of the financial impact of the new pay and grading structure. The amount to be paid will depend on the results of the job evaluation exercise, the outcome of pay modelling, and negotiation with trade unions. The council is considering a level of appropriate backdating of pay depending on the results of job evaluation and the pay and grading structure from October 2023 to implementation.

10. The 2024/25 annual audit report also highlighted that significant and complex decisions would be required as the project progressed into a critical stage. The auditor also noted that technical elements of the project may be impacted by the implementation of the council's new finance system, phase one of which currently coincides with the pay and grading system implementation date. Running both implementations together would bring significant risks. The council reports that the finance system implementation dates are under review.

Exit packages

The council was unable to demonstrate effective scrutiny, governance and transparency in respect of exit packages for five senior officers totalling £1.035 million. It has since taken specific improvement actions and is progressing with longer-term work to address audit recommendations regarding culture.

While the council has not yet had the opportunity to demonstrate the impact of some of these actions, it has responded openly and transparently to recommendations and findings from the auditor and the Accounts Commission.

11. Between 2021 to 2024, five senior officers left the council during a restructuring of the chief executive's department. These senior officers received combined exit packages totalling £1.035 million. In 2023/24, the auditor reported that the council was unable to demonstrate effective scrutiny, governance and transparency in decision-making or value for money in respect of these departures and the associated exit packages.

12. The council instructed Brodies LLP to investigate and prepare an independent report on these matters. A Section 102 report by the Controller of Audit, published in September 2025, drew on this investigation. This is summarised in Appendix 3.

13. The 2024/25 annual audit report provided an update on the council's progress in addressing the issues raised. The auditor noted that following the Finance and Audit Scrutiny Committee's consideration of the report from Brodies LLP in March 2025, the council took forward a number of immediate changes:

- In May 2025, the council approved revisions to the Scheme of Delegated Functions and committee terms of reference concerning the approval of proposals for the early retirement or redundancy of officers of grade 12 and above.
- Proposals for early retirement or redundancy of officers of grade 12 and above must now be considered by the Senior Officers Workforce Committee, comprised of seven elected members.
- A Corporate Workforce Planning Board will have responsibility for ensuring consistency of approach across the council group and for determining whether proposals satisfy Best Value considerations. It will also provide additional scrutiny of proposals for major service reform before submission to the City Administration Committee.

14. The council is also progressing several further actions, including developing relevant training and a review of cultural and organisational behaviours across the council and its group entities (see paragraph 62). The Finance and Audit Scrutiny Committee is responsible for monitoring progress.

15. The auditor reported in 2024/25 that the council had progressed with addressing their prior year recommendations around exit packages, restructuring and culture (see Appendix E of the 2024/25 annual audit report, recommendations 27-30). In respect of restructuring, the council will only have the opportunity to demonstrate clear progress once further restructuring occurs. Cultural change will by nature be a longer-term matter for the council to address. The council continues to respond to the Accounts Commission's findings in an open and transparent manner.

Pace of continuous improvement

Management needs to ensure that sufficient focus is given to implementing audit recommendations on a timely basis. Failure to do so increases its exposure to risks.

16. The 2024/25 annual audit report drew attention to a significant number of open audit recommendations, highlighting that the pace at which the council addresses these needs to improve. Of the 33 prior year recommendations followed up during the 2024/25 audit, 21 remained open, including five high-risk **'Grade 1' recommendations**. The auditor made eleven further recommendations as part of the 2024/25 audit, five of which were assessed a Grade 1.

17. These recommendations are discussed under the relevant sections of this report. Exhibit 1 summarises the status of audit recommendations from the 2024/25 annual audit report.

18. The auditor has drawn particular attention to the need for the council to manage the acute risks it faces around financial sustainability. In particular, since 2022/23 the auditor has been highlighting the need for a robust medium-term financial strategy. This should set out how the range of risks facing the council could impact reserves and how it will achieve its strategic priorities (see paragraphs 98-100).

Grade 1 recommendations relate to key risks and/or significant deficiencies which are either critical to the achievement of strategic objectives or significant risks to material compliance with regulatory requirements. Consequently, management needs to address and seek resolution urgently.

Exhibit 1.

Audit recommendation status from the 2024/25 annual audit report

Grade 1 recommendations need to be addressed urgently; Grade 2 recommendations require prompt but less urgent action; and Grade 3 recommendations merit attention but do not need to be prioritised.

Scope	Grade 1	Grade 2	Grade 3	Total
Partially complete recommendations	12	8	1	21
New recommendations	5	6	0	11
Completed recommendations	(6)	(4)	(0)	(10)
Superseded recommendations	(2)	0	0	(2)
Total open recommendations	17	14	1	32

Source: Glasgow City Council annual audit report 2024/25

Best Value Assurance Report (BVAR) follow-up

The council responded well to the findings of the previous BVAR in 2018, but challenges remain around homelessness, equal pay, performance monitoring and group governance.

19. The council last received a full BVAR in August 2018. The Commission recognised the council's ambitious vision and effective leadership, and underlined the need for elected members to continue to be supported by good training and development arrangements. The 2024/25 annual audit report reiterated the need to support elected member scrutiny, as set out in paragraph 31.

20. The Commission gave particular weight to the then Controller of Audit's recommendation in the BVAR that the council considers the impact of resolving equal pay claims. Further detail is set out in Appendix 3. The Commission also noted the potential for the council and its partners to further empower local communities and strengthen relationships with the third sector. The council has progressed in this area, as set out in paragraph 43.

21. The BVAR also included recommendations related to measuring long-term outcomes in the strategic plan, agreeing a homelessness improvement plan, and monitoring the financial and service implications of changes to the council group structure.

22. The 2022/23 annual audit report noted that the council had responded well to the 2018 BVAR. It completed an improvement plan and continued to innovate, including in its approach to community empowerment. However, the council has faced significant pressures since 2018, and challenges remain around equal pay, homelessness, group governance, and monitoring performance against the strategic plan. Some of these pressures, including equal pay and homelessness, have had and will continue to have significant financial impacts, as set out from paragraph 86 onwards.

Vision, leadership and governance

The council has a clear vision and priorities, but the council's leadership needs to balance numerous demands to deliver these.

The key requirements for good governance are in place at the council, but the auditor has raised concerns around the governance of exit packages, information and communication technology (ICT) security, business continuity and disaster recovery arrangements, and some group entities, and also highlighted scope for enhancing elected member scrutiny.

Vision, strategy, and priorities

23. The council set out a clear vision and priorities in its Strategic Plan 2022–27, based on its response to four 'grand challenges'. The grand challenges relate to:

- reducing poverty and inequality
- increasing opportunity and prosperity
- fighting the climate emergency in a just transition to a net zero Glasgow
- enabling staff to deliver services in a sustainable, innovative and efficient way.

24. The strategic plan was refreshed in October 2024 and includes 244 individual commitments to be actioned by 2027. In their 2022/23 Best Value thematic work on leadership, the auditor highlighted that, in many areas, commitments would be challenging to deliver within planned timescales and resources.

Leadership

25. Following a senior leadership restructuring in summer 2025, the council's Corporate Management Team became the Corporate Leadership Team to provide strategic oversight and embed public service reform at the heart of the council's strategy. The revised governance framework, which also includes steering groups and a Political Oversight Group, is intended to ensure that priorities are consistently and transparently monitored across council activities.

26. The Corporate Leadership Team leads on key priorities including reducing child and family poverty, attracting investment and economic growth, managing city assets, and driving digital innovation. It retains overall responsibility for oversight and governance, receiving reports from all governance groups and making key decisions on public service reform measures, strategic plans, and resource allocation.

27. In 2024/25, the auditor concluded it is still too early to assess the effectiveness of these new arrangements while they are in the process of being fully embedded. However, they did note (in their 2024/25 Best Value thematic work on transformation) that the improved governance arrangements were beginning to take effect, with the council reporting that feedback from partners indicated improved coordination, stronger community engagement and a renewed sense of shared purpose.

28. Meanwhile, the council's leadership is facing numerous and wide-ranging demands on its capacity, as well as on the council's staff and financial resources. This includes a number of significant projects currently under way:

- Finance system replacement – the council is in the process of replacing its finance system (SAP). The system has been in use at the council since 2004 and standard support from the vendor ends in December 2027. The one-off costs of the new system are estimated at £23 million.
- Road to Multi-Source Strategy (R2MS) – the council is working to gradually move away from a single supplier of ICT services to a model where different suppliers provide specific services. This represents a fundamental change in how ICT is delivered and maintained within the council.
- New pay and grading structure – the council is developing a new pay and grading structure to ensure equal pay compliance in future. More details on this are set out in paragraphs 7-10 and Appendix 3.

29. These are complex, large-scale and critical projects. Their scale and nature, with inherent legal and procurement risks, will place additional strain on the council's leadership, which is already managing a range of significant risks as set out in this report.

30. Robust scrutiny from elected members will have an important role in driving and overseeing progress on these projects, as well as in navigating wider challenges. The 2022/23 leadership review reported that, while the council had provided training following significant turnover of elected members in May 2022, more work was required to support elected member scrutiny.

31. The Finance and Audit Scrutiny Committee experienced a number of membership changes in 2025 and 2026, including three different chairs within a 12-month period. A self-assessment in January 2025 found that only 57 per cent of members felt the committee had the appropriate mix of skills and experience to discharge its remit. In 2024/25, the auditor reported that this aligned with their view, noting that there remained scope for enhanced scrutiny by the committee. They recommended that elected members and lead officers continue to work together to ensure appropriate training to support members in their roles. Subsequently, training for Finance and Audit Scrutiny Committee members was provided in March 2026 and further training is scheduled for August 2026.

Governance

32. The 2024/25 annual audit report concluded that the key requirements for good governance are in place at the council, commensurate with the council's size and scale. Nevertheless, the auditor raised a series of specific concerns about governance at the council:

- Senior officer exit packages – the council was unable to demonstrate effective scrutiny, governance and transparency in decision-making or value for money in respect of the exit of five senior officers over 2021 to 2024. The council accepted the auditor and Accounts Commission's recommendations and findings and has responded in an open and transparent manner on this matter. See paragraphs 11-15 and Appendix 3 for more detail.
- Group governance – there was scope for further enhancement of scrutiny arrangements of group members.
- ICT governance – the council needed to critically assess its ICT security, business continuity and disaster recovery arrangements.

Group governance

33. In 2022, whistleblowers raised allegations in respect of City Building, a construction and maintenance firm comprising a council subsidiary (City Building Contracts) and a 50/50 joint venture with the Wheatley Housing Group (City Building Glasgow). Significant compliance matters were identified covering governance, procurement and HR practices.

34. The council and Wheatley Housing Group appointed an external legal firm to investigate. This led to the establishment of a joint oversight board to review City Building and address concerns raised by the legal investigation and by internal and external auditors.

35. Recognising concerns around senior management's culture towards the role of audit and governance, a new executive director was appointed to City Building Glasgow in 2025 from outwith the organisation. The new executive director has undertaken a review of the executive leadership structure to ensure a focus on improvement, governance, finance and transformation.

36. In 2024/25, the internal auditor issued an unsatisfactory opinion for City Building in respect of their performance management arrangements, reflecting the absence of a formal performance management framework and issues with underlying repairs workflow and data accuracy. The 2024/25 annual audit report noted that management was addressing these issues, but highlighted the need for City Building to continue building on improvements made since 2022.

37. The audits for both City Building Contracts and City Building Glasgow have been delayed since 2021/22, following the whistleblowing allegations. As audited information for City Building has not been available at the time of sign-off, the council's auditor has given a qualified audit opinion on the group financial statements since 2022/23. City Building's 2024/25 financial statements were finalised in December 2025, which demonstrates significant progress in recovering audit timetables.

38. The auditor has also raised issues relating to the Scottish Events Campus Limited (SEC), another council group entity. A 2023/24 health and safety audit identified improvement areas, for which mitigations were implemented. In addition, information relating to a prior period adjustment at SEC was not readily available to the council during the 2024/25 audit. The council auditor therefore recommended that the council establish an oversight and reporting framework for SEC to ensure that material financial matters are identified, reported, and accessible to the council in a timely manner.

ICT governance

39. The 2024/25 annual audit report stated that the council must critically assess its ICT security, business continuity and disaster recovery arrangements.

40. The council was impacted by a cyber incident at a third-party subcontractor in June 2025. External experts reported 'high confidence' that this had been contained. While the council's response demonstrated effective arrangements in some areas, internal audit continued to raise concerns around the council's ICT service and security. They noted that a number of high-risk areas have been mitigated but that work remains ongoing in others.

Citizen and community engagement

The council has strengthened its arrangements for community empowerment and worked with partners and communities to address poverty.

41. The council developed its Strategic Plan 2022–27 based on strong historic engagement with partners and communities. The Community Planning Partnership's Community Plan, developed in 2017, involved significant engagement with over 330 community organisations and individuals.

42. The Strategic Plan 2022–27 sets out the council's approach to embedding community engagement through a range of actions. This includes commitments around consultation on the refurbishment of George Square and engagement with foster and kinship carers and equalities groups.

43. The council has worked with partners and communities to support delivery of its transformation agenda, which is focused on addressing poverty. For example, the Glasgow Helps service (which aims to help citizens find the support they need more easily) engages with communities that use its services through various community organisations. This engagement includes collaboration and feedback sessions.

44. The council has also taken steps to strengthen community empowerment. For example, it allocated £1 million for investment in all 23 wards in the city. Local people and community groups submitted and voted on ideas for how this should be used. This was supported by in person and online engagement sessions.

Effectiveness of performance reporting

The council must strengthen its performance management and reporting arrangements to demonstrate Best Value and ensure compliance with current and future Statutory Performance Information (SPI) Directions. The auditor has raised concerns regarding the timeliness and balance of annual performance reports.

45. The Operational Performance and Delivery Scrutiny Committee (OPDSC) is responsible for scrutiny of progress against the Strategic Plan 2022–27. Progress reporting is based on a template which officers have refined and agreed with OPDSC, most recently in August 2025.

46. Since 2022/23, the auditor has reported the large volume of commitments in the strategic plan and associated reporting limit the ability of members to assess and scrutinise overall progress. Planned improvements through a performance dashboard for elected members were delayed due to system limitations.

47. The council produces an annual performance report summarising delivery against the strategic plan. At the time the 2024/25 annual audit was finalised, the 2024/25 performance report was not available for inspection, with the auditor advising the council to consider the timeline for future reports. It was subsequently reported to the Wellbeing, Equalities, Communities, Culture and Engagement Committee in April 2026. The auditor raised concerns around the emphasis on positive developments in the 2023/24 annual performance report, noting that a balanced assessment is required by Best Value guidance. The council intends to report and publish the 2025/26 annual performance report in September 2026, restoring the recommended timeline.

48. Additionally, each year the council presents an overview of performance against the Local Government Benchmarking Framework (LGBF) to the OPDSC. Reporting primarily focuses on the indicators within the top and bottom quartiles, alongside some narrative and analysis.

49. For three consecutive annual audits, the auditor has been unable to confirm that the council is compliant with the SPI Direction issued by the Accounts Commission, with concerns around the timeliness and balance of annual performance reports (reflecting the issues set out in paragraph 47). This highlights a significant and ongoing weakness in the council's performance reporting.

Reported performance

LGBF indicators show a long-term picture of improvement across the majority of cost and performance indicators, while all satisfaction indicators declined reflecting national trends.

Council performance reporting

50. A report on the council's performance in 2024/25 against the LGBF indicators was presented to the OPDSC in May 2026. This reported that for 21 (20 per cent) indicators it ranked in the top quartile and for 28 (27 per cent) it ranked in the bottom quartile. Reporting over the previous two years has shown an overall increase in indicators in both the top and bottom quartiles.

51. Strong performance was noted in areas such as sickness absence days per teacher and employee and the percentage of pupils living in the 20 per cent most deprived areas gaining five plus awards at level five and level six. Areas of poor performance included cost per attendance at sports facilities, net cost of street cleaning per 1,000 population and percentage of primary 1, primary 4 and primary 7 pupils combined achieving expected Curriculum for Excellence levels in literacy and numeracy. Council reporting notes that street cleaning costs are impacted by high footfall, given that the city is an urban hub. It also notes that the cost per attendance at sports facilities includes the costs of operating large venues but not the income from spectators attending events at these venues.

LGBF performance

52. An overview of movements on all LGBF indicators as of June 2026 is shown in Exhibit 2 (page 18) alongside the averages for all Scottish councils. Performance remains mixed. Of the 102 LGBF indicators, 60 (59 per cent) have improved since the base year, 4 (4 per cent) have remained the same, and 38 (37 per cent) have deteriorated.

53. The service areas with the highest proportion of indicators improving since base year were tackling climate change (100 per cent), economic development (69 per cent) and corporate services (64 per cent). In contrast, the areas with the highest proportion of indicators declining were adult social work services (55 per cent), culture and leisure services (50 per cent) and environmental services (43 per cent). All satisfaction indicators have declined since base year, reflecting national trends.

54. Performance against LGBF indicators in comparison to other councils has remained stable, with 43 per cent of indicators in the top two quartiles in the base year and in the most recently published data. Nationally, the council ranks 26th out of 32 councils for indicators in the top two quartiles. It performs below the family group average in both the area-based and population-based comparisons for this measure, ranking in the bottom two of each family group.

Exhibit 2.

Glasgow City Council – LGBF indicator summary June 2026

Council movements are shown alongside Scotland averages in brackets.

	Cost indicators	Performance indicators	Satisfaction indicators	All indicators
Movement in last year	%	%	%	%
Improved	60 (54)	38 (43)	73 (36)	46 (42)
Stayed the same	10 (9)	19 (23)	9 (9)	16 (19)
Declined	30 (37)	42 (34)	18 (55)	38 (38)
Movement since base year				
Improved	55 (54)	69 (65)	0 (8)	59 (57)
Stayed the same	0 (1)	6 (6)	0 (3)	4 (5)
Declined	45 (44)	25 (29)	100 (90)	37 (38)
Indicators in the top two quartiles				
Most recent year	30	49	27	43
Base year	30	41	73	43

Notes: Scotland average movements are shown in brackets. 2010/11 is the base year for the majority of LGBF indicators, but this varies for measures introduced later.

Source: LGBF as of 12 June 2026

Workforce planning

The council has made progress in workforce innovation, but key Best Value expectations remain incomplete, including a finalised workforce strategy and consistent council-wide staff engagement.

55. The 2023/24 Best Value thematic review focused on workforce innovation. The council has made progress in implementing the auditor's recommendations, with some slippage. It is now anticipated that recommendations will be complete between mid-2026 and early 2027.

Workforce strategy and planning

56. Workforce priorities are embedded in the council's strategic plan. The council has extensive workforce planning arrangements, which reflect the size and complexity of the group. Arrangements include service planning, service workforce planning boards and a corporate workforce board. The council has established an officer-led Strategic Trade Union Board and a cross-party Workforce Board to facilitate trade union and elected member engagement.

57. In their 2023/24 workforce review, the auditor reported that the council had not yet delivered a standalone workforce or people strategy. The auditor was clear that having a strategy is an expectation under the requirements of the Best Value statutory guidance and would help support the council's response to digital, technological and strategic changes. The 2024/25 audit confirmed that terms of reference for the Workforce Board are now in place and work is under way. Completion is expected in April 2027, following implementation of the new pay and grading structure.

58. The council has responded effectively to the need to improve the age profile of its workforce through the Youth Employment Strategy. It has reported positive outcomes, including positive destinations for employees on the graduate and modern apprenticeship programmes.

59. The council's workforce monitoring has continued to develop. Initial work has focused on piloting quarterly dashboards on staff absence, alongside workforce data already provided directly to individual services by human resources.

Flexible working

60. The council has implemented its hybrid working policy effectively, with an evidence-led approach building on hybrid working pilots following the Covid-19 pandemic. It has assessed the impact on two occasions, most recently in 2023. Results were predominantly positive, indicating high levels of trust, maintained service delivery, and positive staff outcomes.

Staff engagement

61. The auditor reported in 2024/25 that the council had not completed a council-wide employee survey since before the pandemic. In the interim, it has used alternative engagement processes while internal audit completes a wider cultural review. The council has also reported improved completion of its Performance Coaching Review process, which will continue to be monitored into 2025/26.

62. As part of the wider culture review, during 2025/26, the council issued the Improvement Service's Culture Checklist 2025 to all staff in service or **ALEO** management teams. The outputs from this exercise provided the Corporate Leadership Team with a baseline of the current culture and discussions have taken place on next steps. A development session was held in June 2026 to discuss the future culture of the council and in particular, expected behaviours of the workforce for the council of the future.

ALEOs, or arm's-length external organisations, are separate organisations used by councils to deliver services.

Digital and data

63. The council approved the Digital Glasgow Strategy 2024-2030 in April 2024. The strategy has three missions, each supported by an action plan. Progress is monitored by the Digital Glasgow Board, which is chaired by an elected member. The strategy includes a focus on workforce productivity through the Technology Modernisation Plan, intended to improve agility, support flexible working and strengthen the use of data across the council.

64. The council has also used digital technology to engage directly with staff, including using QR codes linking to staff engagement pages and text messages to homecare workers and catering and facilities management teams.

Transformation

Transformation is embedded in the council's overall strategic plans and governance arrangements, with a focus on tackling poverty. There are strong examples of the council working collaboratively to achieve its priorities.

Agreeing a clear timeline for implementation of the Community Planning Partnership's (CPP's) performance framework is important for monitoring impacts. There is also a need to ensure that there is clear alignment between transformation projects and financial plans.

Transformation plans

65. The council's transformation and public service reform activity is focused on addressing poverty. Tackling poverty is the overarching priority within the Glasgow Community Plan 2024-2034, as well as being one of the four 'grand challenges' in the council's strategic plan. This work is embedded in the council's overall strategic plans and governance arrangements, rather than sitting as a stand-alone programme.

66. In their 2024/25 transformation review, the auditor concluded that transformation planning was not sufficiently aligned with financial planning. The council should ensure that the financial benefits and savings associated with transformation projects are clearly articulated and where appropriate, included within financial plans.

Partnership working

67. The council has demonstrated strong examples of working collaboratively with partners, including:

- Glasgow Helps – a partnership with the Glasgow Council for the Voluntary Sector – has enabled the council to build and maintain more than 250 relationships with partners across the city.
- The Financial Inclusion Support Officers project has embedded support for families experiencing poverty in 50 schools, helping them maximise their benefit entitlements and supporting parents and carers into employment pathways. Delivered through public and third sector organisations across the city, the programme has grown significantly while demonstrating clear outcomes and impact. It now has the benefit of ongoing sustainable funding.

Impacts of transformation

68. In their 2024/25 transformation review, the auditor reported that the council's previous measures to address child poverty did not deliver the level of impact anticipated. The council reflected on constructive feedback to shape its new approach to addressing poverty. The new approach is aligned to the key principles of public sector reform, person-centred and engagement led, aiming to collaboratively identify interventions that are both impactful and sustainable. Progress will be monitored through the new Glasgow CPP performance framework.

69. The new CPP performance framework will be key in demonstrating progress in reducing poverty and inequalities. Work to finalise this remains ongoing, having been initiated in 2024. The six key outcomes in relation to reducing poverty and inequalities have now been agreed. The framework will detail outcomes for the short, medium and long term. The auditor concluded that the Glasgow CPP should agree a clear timeline for implementation to ensure progress towards delivering outcomes is monitored in a timely manner.

Financial management

The council has improved its performance against budget in 2025/26 following a significant overspend in 2024/25, but there remains scope for improvement in some areas of financial management.

The auditor has highlighted that the council needs to continue to critically reassess its financial management capacity.

Overspends

70. The council recorded a net overspend of £45.7 million in service expenditure for 2024/25. This was its highest overspend in the last six years and marked an increase from the £28.6 million overspend in 2023/24. Financial pressures in 2024/25 included:

- a £33.1 million overspend in Neighbourhood, Regeneration and Sustainability due to overtime and agency staffing costs, higher transport costs and increased utility, rates, building repairs and rent costs
- a £15.6 million overspend in Education Services, driven by employee costs due to increasing school rolls and additional staffing requirements, under recovery of income and inflationary increases.

71. While the external environment has played a role in the higher costs, the council needs to maintain focus on both the accuracy of the budget and control of additional costs. The council has demonstrated improvements in 2025/26 following significant work as part of the 2025/26 budget process, in which it incorporated recurring overspends into its budget where appropriate. At the time of the 2024/25 annual audit report (March 2026), the council anticipated meeting its budget for 2025/26.

72. Exhibit 3 (page 23) shows the net overspend/underspend for each financial year from 2019/20 to 2025/26.

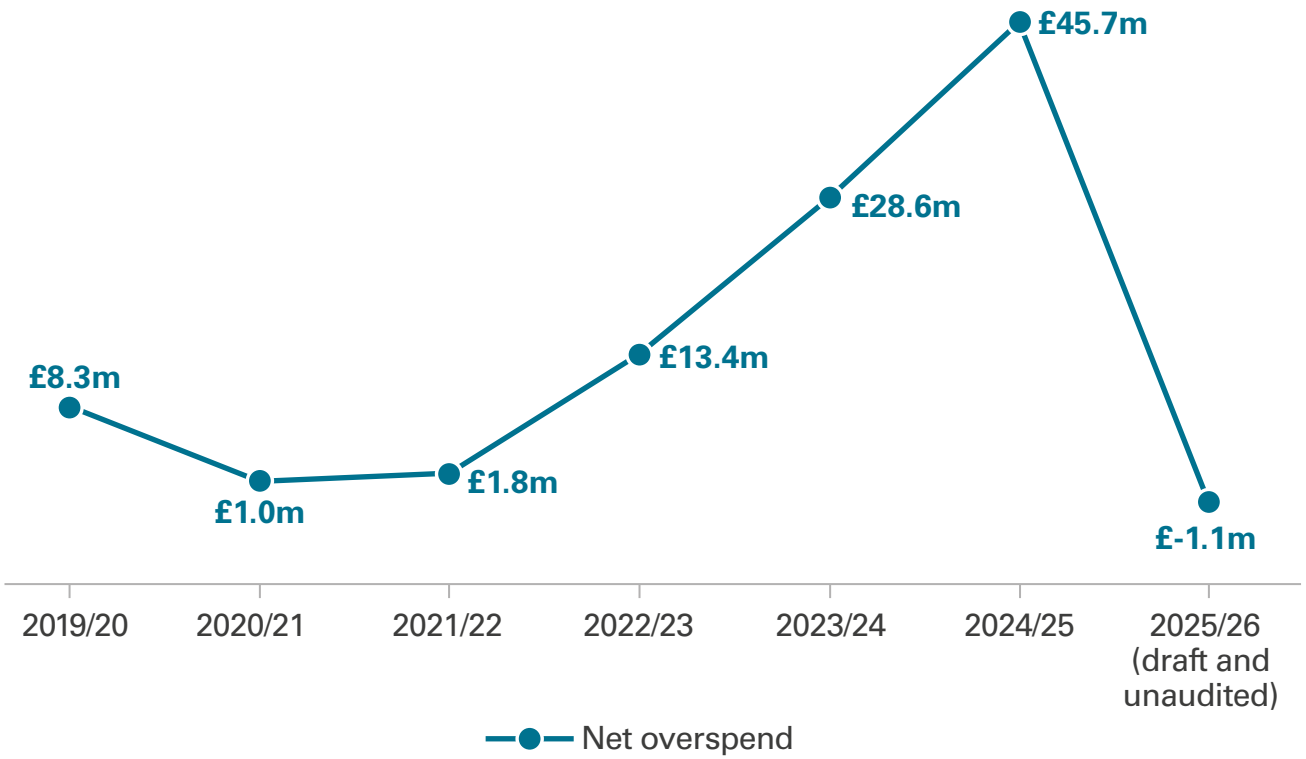
Budget monitoring

73. The City Administration Committee and Finance and Audit Scrutiny Committee consider quarterly budget monitoring reports. Following previous audit recommendations and elected member feedback, officers have made several changes to improve transparency and to focus on key factors that impact elected member decision-making. The 2024/25 annual audit report highlighted that the council should continue to regularly review financial monitoring reports presented to elected members to identify areas for improvement.

Exhibit 3.

Net overspend/underspend by financial year from 2019/20 to 2025/26

The level of overspend reported by the council significantly increased up to 2024/25. The council reported an underspend in 2025/26.



Source: Glasgow City Council financial statements and outturn reports

74. Performance against annual efficiency savings is included in service reports to the Finance and Audit Scrutiny Committee and in a summary report to the City Administration Committee. The council delivered £42.9 million savings (92 per cent of its target) in 2024/25, which is an improvement on the £32.3 million (82 per cent of target) delivered in 2023/24. The unachieved savings of £3.5 million for 2024/25 primarily related to the Health and Social Care Partnership.

Capital programme

75. The 2024/25 annual audit report set out that current reporting arrangements do not fully reflect the size or complexity of the capital programme. The City Administration Committee receives quarterly progress updates and the Finance and Audit Scrutiny Committee receive more detailed monitoring reports. The auditor noted overly detailed reporting to the Finance, Audit and Scrutiny Committee and a need for increased oversight and transparency on the progress of capital projects against key milestone dates.

76. The council's capital expenditure in 2024/25 was £119.7 million. The 2024/25 annual performance report on the council's Capital Investment Programme was not yet published when the 2024/25 annual audit report was finalised.

Internal control environment

77. In its 2024/25 annual governance statement, the council concluded that it had obtained reasonable assurance that its system of internal control was operating effectively during the year for the first time since 2020/21. In the intervening years, it received limited assurance as a result of significant findings, including in relation to ICT services and resilience.

78. There remain areas for improvement in the council's financial management controls. The auditor followed up on 17 financial management control recommendations from prior years during the 2024/25 audit, of which ten were rated as Grade 1 (high risk). Nine of these 17 recommendations were either completed or superseded in 2024/25, while six new financial management recommendations were raised.

79. Open Grade 1 recommendations on financial management relate to areas including cataloguing heritage assets, cybersecurity and monitoring and recording leases impacted by IFRS 16. More detail is set out in Appendix E of the 2024/25 annual audit report.

Financial statement preparation and audit delays

80. The council has been working to delayed financial statement preparation and audit timetables since 2020, due to a range of factors. The 2024/25 annual audit report highlighted that the finance team engaged well during the 2024/25 annual audit, with improvements in the timeliness and quality of responses and working papers generally being of a good standard.

81. However, the 2024/25 audit timetable was impacted by delays providing IFRS 16 information, which meant that fully compliant financial statements were provided to the audit team in January 2026. As a result, the audit did not meet its planned completion date in December 2025. This will impact the 2025/26 audit timeline. A revised plan has been agreed to return to a September audit completion date (in line with the statutory deadline) for the 2026/27 audit.

Finance team capacity

82. As set out in this report, the council's finance team is managing a range of high-risk issues, in addition to the challenges inherent in a council of this scale and complexity. The 2024/25 annual audit report noted that the finance team continued to be under significant pressure. This had been exacerbated by:

- working outside of a 'standard' local government timetable for financial statements preparation and the annual audit
- the increasing number of control issues needing to be addressed

- an increase in significant and unusual transactions requiring technical consideration.

83. The council's finance team experienced significant turnover during 2024 and 2025, including in the executive director of financial services and head of corporate finance. The council finance function had to demonstrate significant resilience, above that embedded within formal arrangements, to manage this effectively.

84. The finance team are also impacted by the limitations of the existing finance system and will need to navigate the move to a new finance system in the coming years. This will provide an opportunity to strengthen arrangements and address audit recommendations, while also requiring careful planning and management to mitigate the inherent risks.

85. In light of these factors, the auditor reported in 2024/25 that the council needs to critically reassess the sufficiency of its financial management capacity in the context of external audit findings, current system weaknesses, and the scale of the financial challenge and change ahead. The council has started to take steps to future proof the finance function, including a focus on developing and expanding the council's professional trainee programme. Further work may be required to ensure the finance team is sufficiently resilient to the challenges that lie ahead.

Financial sustainability

As of August 2025, the council had a £109.7 million budget gap over 2026/27 and 2027/28, before any costs of implementing its new pay and grading structure. It is also facing significant cost pressures relating to homelessness services. In 2024/25, its usable reserves declined to the lowest level since 2018/19 and, critically, it does not have a detailed medium-term financial plan setting out how it will manage these issues.

86. Key financial information for the council is included in Exhibit 4 (page 26).

Exhibit 4.
Glasgow City Council – key financial information

	2022/23 (£m)	2023/24 (£m)	2024/25 (£m)	2025/26 (£m)
Budget-setting				
Budget gap	19.7	49.3	3.1	49.2
Revenue investment	10.6	-	13.1	19.4
Planned to be met via:				
Savings and flexibilities	16.1	31.3	26.4	26.2
Use of reserves	7.3	6.0	(18.5)	-
Other measures	-	-	8.3	22.2
Additional council tax/funding	6.9	12.0	-	20.3
Council tax increase (%)	3%	5%	-	7.5%
Actual				
Savings delivered	16.0	25.6	33.3	24.4 (unaudited)

Note: Planned and actual savings include those relating to the council and its ALEOs, but not those relating to the Health and Social Care Partnership. The savings referenced in paragraph 74 include those relating to the Health and Social Care Partnership but not those relating to ALEOs.

Source: Glasgow City Council annual accounts and committee papers

Budget gap

87. In August 2025, the council's high-level financial outlook reporting set out a net budget gap of £109.7 million over 2026/27 and 2027/28. This assumed:

- growth in the settlement from Scottish Government of 2.7 per cent
- no increases to council tax
- pay awards of three per cent
- no provision for inflation, except where contractual
- the delivery of previously agreed savings for 2025 to 2028
- no new budget pressures being carried forward from 2025/26.

88. The forecast budget gap did not include any provision for equal pay but the council's reporting recognised the risk associated with this. If the council does not implement the new pay and grading structure by April 2027 as planned, it may receive further claims. This is a risk given delays to date, the complexity of the project, and the number of projects and challenges that the council is managing. The 2024/25 annual audit report highlighted that the financial consequences of further delays will be significant and limit the council's ability to develop meaningful financial plans.

89. In addition, the council has not yet determined the financial implications of its new pay and grading structure. Potential associated costs include backpay for the period from October 2023 to implementation. This brings significant financial uncertainty.

Reserves

90. The council's budget gap is in the context of declining reserves. As at 31 March 2025, the council's usable reserves were £193.6 million, a decrease of £22.7 million from the previous year and the lowest level since 2018/19. The council's unearmarked reserves balance at 31 March 2025 was £26.3 million, representing 1.2 per cent of net budgeted expenditure. This is below the council's medium-term target of two per cent, which the council last met in 2020/21. The council needs to have a clear approach to ensuring that the reserves are held in line with its policy.

91. The council reported an unearmarked reserves balance of £42.0 million at 31 March 2026, representing 1.9 per cent of net expenditure. This is based on draft and unaudited figures.

92. Exhibit 5 (page 28) shows the council's usable reserves balance since 2020/21.

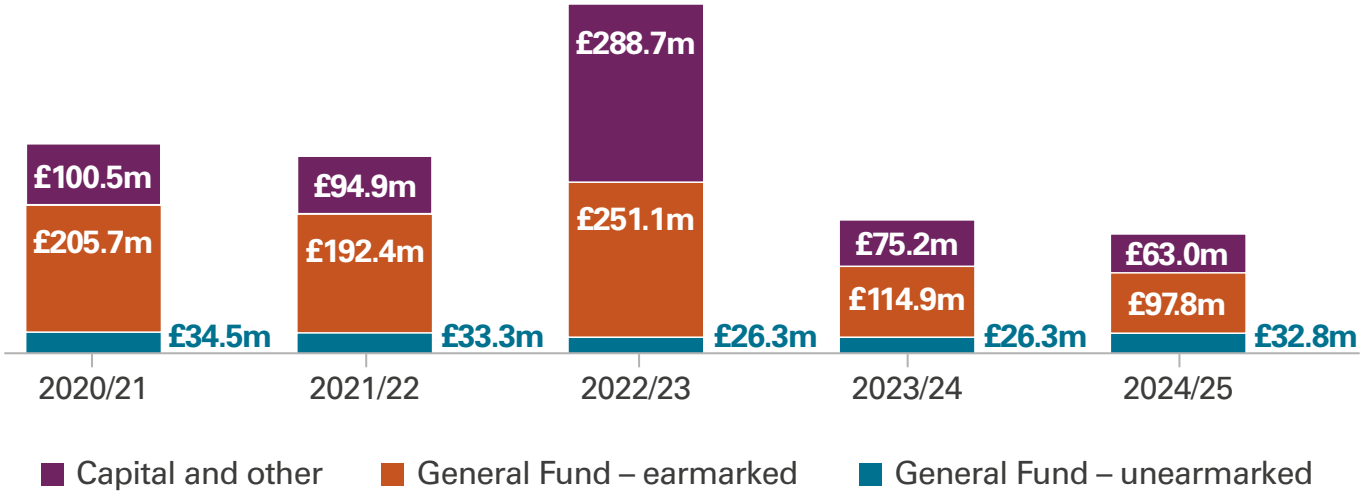
93. The council established a £105 million Budget Support Fund in 2022/23 (earmarked from its General Fund) to support the implementation costs of budget savings options, including severance costs, and to provide support for future budgets. In practice, the council has used a significant proportion of the fund to support the deficit position and homelessness pressures. In 2024/25, its balance reduced from £53.6 million to £28.5 million, with the largest factor being the use of £14.6 million in relation to increased demand in respect of homelessness.

94. Subject to audit, the council reported that the fund had been fully utilised in 2025/26. It will therefore need to consider other options to manage future budget pressures and to fund the implementation costs of future savings measures.

Exhibit 5.

Closing usable reserves balances at 31 March for the 2020/21 to 2024/25 financial years

Usable reserves decreased by £22.7 million between 2023/24 and 2024/25.



Source: Glasgow City Council financial statements

Homelessness cost pressures

95. Costs in respect of homelessness have been a significant area of financial pressure on the council. Under homelessness legislation, households that receive leave to remain in the UK following an asylum decision can seek assistance from a local authority. These costs are incurred by Glasgow City Integration Joint Board (IJB), but the council has provided assurances to the IJB that it will meet any overspend relating to asylum decisions with additional council funding in 2024/25 and 2025/26. In June 2026, the council reported net costs in respect of homelessness for 2025/26 of £38.4 million.

96. In late 2023, the IJB highlighted a significant worsening in its financial position following the UK government's announcement of a streamlined asylum process to address a significant backlog of asylum decisions. The Scottish Housing Regulator has highlighted that the council's services to people who are homeless are impacted by systemic failure and that the council is breaching its statutory duties. Systemic failure means that the number of people who are homeless, and the level of need they have, now exceeds the council and IJB's capacity to respond.

97. In its February 2026 budget-setting report, the council estimated that net costs in respect of homelessness would rise to £56 million in 2026/27. As a short-term measure to meet these costs for 2026/27, Scottish Government granted flexibilities in the use of the council's general capital grant. The council continues to make representations to both the Scottish and UK governments for additional financial support to respond to these pressures. The council and IJB will need to continue working with stakeholders to achieve change.

Financial planning

98. In November 2023, the council agreed a high-level medium-term budget strategy for the period from 2024 to 2027. While this allowed for earlier development of savings options, the auditor reported that it did not constitute a medium-term financial plan.

99. This is a critical gap in the council's arrangements to manage the risks and pressures it is facing. These include areas of significant uncertainty, such as future income, the cost of implementing the new pay and grading structure, ability to deliver savings, and overspends in homelessness services.

100. The auditor recognised that the council's three-year budget approved in February 2024 represented a step change in its ability to meet unprecedented financial pressures. The council also prepared a Financial Outlook for 2026–28, which demonstrates progress in future financial planning. However, a detailed medium-term financial plan remains vital. This should assess the potential impacts of the issues faced on its reserves position, as well as considering how the council will achieve its strategic plan priorities.

Conclusion

101. The council is facing significant risks. Costs in respect of homelessness have been a significant area of financial pressure, driven by demand for services. There is also significant financial uncertainty associated with the council's new pay and grading structure, and the impact will be magnified if the council is not able to implement this by April 2027 as planned.

102. The council has taken steps to strengthen financial planning and reversed a previous trend of increasing overspends with an underspend in 2025/26 (based on unaudited information). However, given the scale of the financial challenges, the lack of a medium-term financial plan is a critical gap.

103. The council must balance addressing these financial sustainability risks with a range of competing demands. These include replacing the finance system, changing how ICT is delivered at the council, and responding to a significant number of outstanding audit recommendations, including in vitally important areas such as governance, scrutiny and performance management. These need to be addressed for the council to demonstrate that it is delivering Best Value for its communities.

104. Given the scale and complexity of the challenges facing the council, effective scrutiny and strong leadership by elected members will be critical. Elected members have a key role in providing constructive challenge, ensuring robust oversight of performance, risk and financial sustainability, and supporting informed decision-making as the council responds to these risks and demonstrates Best Value for its communities.

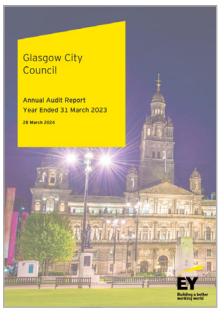
Appendix 1

Annual Audit Reports

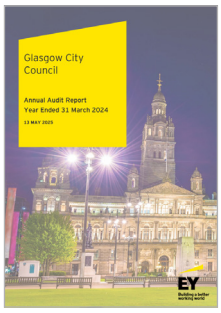
These reports summarise the findings from the 2022/23, 2023/24 and 2024/25 annual audits of Glasgow City Council.

Each Annual Audit Report comprises:

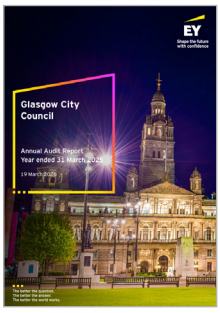
- significant matters arising from the audit of the council's Annual Accounts
- conclusions on the council's performance in meeting its Best Value duties
- conclusions on the following wider scope areas that frame public audit as set out in the Code of Audit Practice 2021:
  - Financial management
  - Financial sustainability
  - Vision, leadership and governance
  - Use of resources to improve outcomes.



2022/23
Annual Audit Report
Glasgow City Council
March 2024



2023/24
Annual Audit Report
Glasgow City Council
May 2025



2024/25
Annual Audit Report
Glasgow City Council
May 2026

Appendix 2

Best Value Statutory Guidance

The Local Government in Scotland Act 2003 introduced a statutory framework for Best Value for local authorities. The Best Value duties set out in the Act are:

- to make arrangements to secure continuous improvement in performance (while maintaining an appropriate balance between quality and cost); and, in making those arrangements and securing that balance, to have regard to economy, efficiency, effectiveness, the equal opportunities requirement and to contribute to the achievement of sustainable development
- to achieve break-even trading accounts, subject to mandatory disclosure
- to observe proper accounting practices
- to make arrangements for the reporting to the public of the outcome of the performance of functions.

Appendix 3

Section 102 reports on equal pay and senior officer exit packages

Equal pay

Best Value Assurance Report: Glasgow City Council (August 2018)

The council introduced a revised job evaluation scheme in 2006 to harmonise pay and employment terms and conditions, and eliminate pay inequality. Following its implementation, the council received a significant number of equal pay claims from employees relating to the validity and operation of the scheme.

In January 2018, in response to two rulings by the Court of Session, the council agreed to address equal pay claims through negotiation with claimants' representatives. The council established an equal pay project comprising a number of workstreams to take this matter forward.

The council acknowledged that a separate funding strategy outwith the current financial framework would be required given the likely scale of any settlement.

The Controller of Audit reported that:

- discussions with claimants and representatives were complex and would take time to resolve
- the nature of the issue, and the uncertainty around the financial implications, was unprecedented
- the potential scale, once resolved, was likely to be significant and traditional funding options were unlikely to be sufficient to bridge any funding gap
- the council faced a period of unprecedented financial pressure given the potential financial implications of the equal pay issue in addition to the forecast funding gap.

Commission findings

The Commission noted serious concern about the potential financial cost of resolving equal pay claims and how that might affect the council's ability to deliver services.

The 2018/19 audit of Glasgow City Council: Update on equal pay settlement (February 2020)

In February 2019, the council's City Administration Committee approved settlement terms, alongside a funding strategy for equal pay. The council applied the agreed terms to approximately 15,500 claims, each of which was assessed up to 31 March 2018. The final settlement cost to the council in respect of these claims was £505 million.

The council commenced payments to claimants in June 2019. By the end of November 2019, approximately 150 settlements remained outstanding. These all related to specific instances where the case had been difficult to finalise.

As claims were assessed up to 31 March 2018, the council remained at risk of further claims until it implemented a new pay and grading structure. It was working to implement this by April 2021.

The council funded the settlement payments through:

- a remittance from City Property Glasgow (Investments) LLP (a council-owned arm's-length external organisation) following refinancing of an existing loan
- a sale and leaseback arrangement with City Property, whereby the council used the capital receipts from the sale of 11 properties to fund the equal pay settlement and lease back the properties on commercial terms.

The Controller of Audit reported that:

- the scale and complexity of settling historic equal pay obligations presented the council with significant financial, operational and reputational risks. The council acknowledged these challenges at an early stage
- the council engaged effectively with key stakeholders and partners during the process and where appropriate sought, acted on and, when necessary, challenged external professional advice
- the council successfully delivered a challenging and complicated project within a relatively short period of time
- the council developed and applied appropriate overarching governance arrangements to the equal pay project and applied appropriate controls to the calculation and payment of settlements
- the council took appropriate action to mitigate the key risks arising from both the settlement and funding arrangements and that it responded in a fast, transparent and comprehensive way to the challenges it faced.

Commission findings

The Commission commended the successful delivery of a challenging and complicated project within a relatively short period of time. It particularly welcomed the effective governance arrangements that the council put in place to oversee the project.

The Commission also acknowledged the residual liabilities in relation to the ongoing claims and the possibility of further claims arising until the council implemented its new pay and grading structure. It strongly encouraged the council to implement its new pay and grading structure by April 2021 as intended.

The 2021/22 audit of Glasgow City Council: Update on equal pay arrangements (August 2023)

Reported developments

In May 2023, the council reached a new agreement with the main claimant representatives, with all relevant parties signing a Memorandum of Understanding (MoU). The MoU set out broad terms for settling equal pay claims for all residual and ongoing equal pay liabilities up to October 2023. This included new claims and updated claims from claimants that previously received settlements in 2018.

The council planned to begin paying out settlements from July 2023. This was to be funded by the sale and leaseback of six properties, raising £210 million.

The target implementation date for the council's new equal pay compliant pay and grading structure was initially delayed from April 2021 to October 2023, primarily owing to the impact of Covid-19. This was subsequently revised to target implementation during the 2024/25 financial year.

In May 2023, a council report highlighted significant risks to planned timescales for job evaluation (a key element of the new pay and grading structure project) and put a recovery plan in place.

The council intended to implement the new pay and grading structure within the constraints of its available resources. This included the costs of backdating pay under the new structure to October 2023.

Report findings

The Controller of Audit reported that:

- delays in implementing an equal pay compliant pay and grading system risked continuing inequality for groups of Glasgow City Council's employees and increased the risk to the council of future equal pay claims

- the council put effective arrangements in place to manage its equal pay programme in line with its revised planned timescales and to minimise the risk of any further delays in implementing its new pay and grading system
- these arrangements included appropriate governance.

Commission findings

The Commission commended the council for the effective governance processes for overseeing its programme of work around equal pay. It urged all parties involved to continue to work at pace to implement the new pay and grading structure in line with the revised timeline for implementation in 2024/25. It also encouraged the council to ensure it had appropriate contingency plans given the scale of the job evaluation process to be undertaken in relation to the new pay and grading structure.

The Commission also noted that meeting the cost of the council's equal pay liability through the sale and leaseback of council properties meant that it was ultimately funded through the council's annual revenue budget, alongside any additional costs from the implementation of the new pay and grading structure. The Commission signalled a close interest in how effectively the council addresses any service implications of this additional spend, particularly given the already challenging financial context for councils.

Senior officer exit packages

The 2023/24 audit of Glasgow City Council: Senior officer exit packages (September 2025)

The 2023/24 annual audit report for the council raised significant matters in relation to the scrutiny, governance and transparency of decision-making in respect of the exit of five senior officers over a three-year period between 2021 and 2024. The Controller of Audit used her reporting powers under Section 102 (1) of the Local Government (Scotland) Act 1973 to bring these matters to the Commission's attention.

In early 2021, a proposal was drafted for a restructure of the council's Chief Executive's Department. This included the exit of five senior officers (including the chief executive) and set out the associated financial arrangements. The departures of these five officers took place between April 2021 and May 2024, with exit packages totalling £1.035 million. The estimated ongoing savings from the proposal were £0.65 million.

After elected members raised concerns, the council commissioned an internal review in September 2024, followed by an independent review by Brodies LLP (reported in February 2025). In response to the findings, the council agreed changes to strengthen governance arrangements in relation to workforce and service reform. The independent review stated that 'we did not find any evidence allowing us to conclude that any recipient of any severance/retirement package, or any other officer, acted improperly'.

Report findings

The Controller of Audit reported that:

- the process for approving the business case for restructuring the senior management of the Chief Executive's Department was not formally documented
- approval of the exit and the terms for four of the five officers was in line with policy
- approval of the chief executive's exit did not follow the scheme of delegated functions
- elected members were not involved in decision-making or approval processes
- appropriate scrutiny, transparency and accountability was lacking.

Commission findings

The Commission welcomed the internal review, independent investigation, and public reporting of findings. It expected the council to have strong evidence of good governance, scrutiny, and value for money and to present clear business cases for future restructuring.

The Commission noted that the rationale for the former chief executive's retirement contributing to efficiencies was, at best, unclear. It considered that the restructuring package was dealt with in a manner inconsistent with the Key Principles of Public Life in Scotland, in particular selflessness, integrity and objectivity.

The Commission noted in particular that the Restructure Report appeared to have been approved by some individuals who then benefitted from its proposals. It reported that the council must ensure that independent scrutiny was applied to issues and decisions where there are potential conflicts of interest.

Best Value

Glasgow City Council

AUDIT SCOTLAND

Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500
www.audit.scot

ISBN 978 1 918486 21 6

Item 7

18th November 2926

Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Director of Financial and Business Services

Contact: Morag Johnston Ext: 74316

CAPITAL INVESTMENT PROGRAMME – ANNUAL PERFORMANCE REPORT 2025/26

Purpose of Report:

To provide the Committee with an update on the performance of the projects that formed part of the Council's Capital Investment Programme during the period 1 April 2025 to 31 March 2026.

Recommendations:

The Committee is asked to note the update on the performance of the Capital Investment Programme during 2025/26.

Ward No(s):	Citywide: ✓
Local member(s) advised: Yes ☐ No ☐	consulted: Yes ☐ No ☐

***PLEASE NOTE THE FOLLOWING**:*

Any Ordnance Survey mapping included within this Report is provided by Glasgow City Council under licence from the Ordnance Survey in order to fulfil its public function to make available Council-held public domain information. Persons viewing this mapping should contact Ordnance Survey Copyright for advice where they wish to licence Ordnance Survey mapping/map data for their own use. The OS web site can be found at <http://www.ordnancesurvey.co.uk> "

If accessing this Report via the Internet, please note that any mapping is for illustrative purposes only and is not true to any marked scale

1. Introduction

1.1 To provide the Committee with an update on the performance of the projects that formed part of the Council's Capital Investment Programme during the period 1 April 2025 to 31 March 2026.

2. Background

(a) Capital Investment Programme

2.1 The Council's Capital Investment Programme focuses on a range of assets essential to service delivery and the city's strategic objectives. Key areas include:

- Land and property – new and refurbished schools and care facilities
- Infrastructure – roads, cycleways, waste collection systems, and street lighting
- ICT initiatives – supporting digitalisation and agile working
- Fleet – refurbishment, replacement, and associated infrastructure

2.2 These assets play a fundamental role in the delivery of diverse services and outcomes, contributing to the city's ambitions for inclusive economic growth and tackling poverty, poor health, deprivation, and inequality.

(b) Capital Investment Programme Board

2.3 The Capital Investment Programme Board (CIPB) oversees the effective management and delivery of the Capital Investment Programme. Its remit includes identifying and monitoring available resources across the Council Family to fund the Capital Investment Programme, as approved by the City Administration Committee, and support the successful completion of individual projects within an agreed timescale and budget.

2.4 The CIPB monitors progress on individual projects within the Capital Investment Programme with a value of £2m and above, or that are of a particularly complex nature, high profile and/or to be delivered in a tight timescale.

2.5 The CIPB meets on a quarterly basis. Meetings are supported by ongoing liaison between Corporate Governance and Project Teams and reporting is based on asset classes noted at Paragraph 2.1.

(c) Monitoring and Reporting Arrangements

2.6 As part of the Monitoring Framework, quarterly monitoring reports are presented to the CIPB. Each project is allocated an overall status as a key indicator of performance which is derived from assessments of scope, progress, expenditure and benefits realisation. Projects are reported using the following categories:

- Red – behind programme, and/or over budget, behind expenditure profile, and/or not meeting specification with no recovery plan
- Amber – behind programme, and/or over budget, behind expenditure profile, and/or not meeting specification but with a recovery plan
- Green – on programme, and/or on budget/expenditure profile, and/or meeting specification
- Purple – projects are complete/operational pending settlement of final accounts or residual matters
- Grey – where projects have failed to provide a project status report for that period

2.7 The Monitoring Framework identifies emerging issues and supports informed decision making that enables recovery actions to be put in place where required. Project status ratings should therefore be viewed as a management tool that supports effective delivery and accountability and not necessarily project failure. They provide early visibility of issues and ensure appropriate action can be taken to support successful outcomes.

3. Capital Investment Programme Performance

3.1 During 2025/26, the Capital Investment Programme continued to support delivery of the Council's Strategic Plan 2022 to 2027 through investment across Property and Land, Infrastructure, ICT and Fleet asset classes delivering progress against its Grand Challenges.

3.2 This section provides an overview of Capital Investment Programme performance during 2025/26 highlighting overall project monitoring information; challenges; key benefits and financial position that may impact on outcomes.

(a) Total Number of Projects Monitored

3.3 During 2025/26, a total of 47 projects (as listed in Appendix 1) were reported to the CPB compared with 52 in 2024/25; 54 in 2023/24; 58 in 2022/23; 66 in 2021/22, and 60 in 2020/21. Of the 47 projects monitored, 10 were completed.

3.4 Of the 47 projects monitored during 2025/26, 46 were already in progress at the start of the financial year.

(b) Projects by Asset Class

3.5 Table 1 illustrates the make-up of this total by asset class.

Table 1 – Number of Projects by Asset Class

Asset Class	Number
Land and Property	23
Infrastructure	18
ICT	3

Asset Class	Number
Fleet	3
Total	**47**

(c) Projects added or closed during the year

3.6 During 2025/26, 4 projects were added to the Capital Investment Programme and 10 projects were completed. Projects added were:

- GoMA Basement Remedial Works – remedial repairs to the north basement area of GoMA.
- Tollcross International Swimming Centre Refurbishment – repair of several widespread issues in relation to Pools and seating deck
- Roads Infrastructure 2025/26 – Carriageway, Footway and Drainage Renewal – will continue to improve the condition of carriageways and footways through the delivery of preventative and corrective treatments.
- GCC Fleet Investment Programme – continued development of the vehicle replacement programme based on operational priorities across the GCC Family.

3.7 Completed Projects included:

- Bereavement Services Refurbishment – Linn Crematorium
- Citizen's Theatre
- Pre-1919 Housing Improvement Strategy (also known as Improving the Condition and Energy Efficiency of pre-1919 Tenements (ICEE) Project)
- Project Sky Harvest
- Property Investment Proposals
- Kerbside Recycling Service
- Carriage, Footway and Drainage Renewal 2024/25
- Alloy System Implementation(formerly Yotta)
- Fleet Replacement Programme Phase1
- Fleet Replacement Programme Phase 3

(d) Status Trends

3.8 Table 2 shows the total number of projects reported to each of the CPB meetings held in 2025/26 and the number at each status.

Table 2 – Total Number of Projects Reporting at Reporting Period

Reporting Period	Reporting Status				
	Red	Amber	Green	Purple/Complete	Total
1	5	9	25	7	46
2	4	8	25	8	45
3	6	7	20	8	41
4	5	8	20	7	40
5	5	8	17	9	39

3.9 The following caveats should be noted when interpreting this information:

- The size and composition of the portfolio changed during the year as projects were added and removed. Therefore, changes in status may reflect the composition rather than improvements or deterioration in performance. For example, the reduction in green projects should not automatically be interpreted as worsening performance.
- Project status information measures performance by number of projects and does not reflect differences in project value, complexity, scale or strategic importance.
- Status categories do not indicate the scale or severity of the underlying issue. Projects reporting the same status may be experiencing issues with materially different delivery implications.

(e) Performance Analysis

3.10 Overall, performance in 2025/26 was relatively consistent with 2024/25. The number of projects reporting continuously green status reduced. However, the number reporting continuously red status also reduced, while the proportion of projects experiencing red status at some point during the year remained broadly unchanged.

3.11 Table 3 below shows project performance and status during 2025/26.

Table 3 – Project Performance and Status

Project Status	**2025/26**	**2024/25**
Continuously and exclusively green	13	19
Continuously and exclusively amber	3	3
Only amber or green at some point in the period	9	7
Continuously and exclusively red	2	3
Only red and green at some point in the period	4	2
Red, amber and green at some point in the period	0	0
Both red and amber at some point in the period, not green	0	3
Complete and operational pending FA/ residual matters only all period	15	15
Complete and operational pending FA/ residual and red at some point in the year	1	0
Nil return	0	0
Total	**47**	**52**

(f) Project Restatements

3.12 Where project teams identify that changes are required beyond agreed projects tolerances, a restatement request may be submitted to the CPB for consideration. Restatements ensure the project accurately reflects revised delivery plans, updated cost estimates and changes in phasing.

3.13 In 2025/26, 7 restatement requests were made across two asset classes (compared with 10 restatement requests in 2024/25 across 3 assets classes): 5 in Property and Land and 2 within Infrastructure. Of which, 5 related to restatement of schedule and 2 related to finance. All requests were approved.

3.14 Table 4 shows the breakdown of these requests by asset class across restatement categories:

Table 4 – Breakdown by Asset Class and Restatement Categories

Asset Class	Restatement Categories				Total
	Scope	Schedule	Finance	Benefits	
Property and Land	0	4	1	0	5
Infrastructure	0	1	1	0	2
ICT	0	0	0	0	0
Fleet	0	0	0	0	0
Total	**0**	**5**	**2**	**0**	**7**

3.15 A restatement request does not necessarily mean that a project was failing to deliver its intended outcomes. In many cases, changes in project status reflected programme re-phasing or revisions to delivery assumptions, enabling informed decisions and corrective action to be taken.

(g) Common Delivery Challenges

3.16 During 2025/26, delivery was affected by a number of recurring challenges across the Capital Investment Programme. These included:

- Cost and funding pressures – inflationary pressures increasing construction costs; difficulties estimating future costs; tenders returning over budget; and delays in securing funding approvals.
- Contractor and supply chain issues – including extended commercial discussions, contractors and sub-contractors performance issues, and isolated cases of insolvency also affected resources and delivery timescales.
- Site and operational issues – unforeseen site conditions requiring additional works, alongside changes in operational requirements. Governance and approvals – including legal, procurement and regulatory matters that extended timelines for a number of projects.

3.17 Despite these challenges, projects and programmes continued to progress supported by monitoring, recovery actions and approved changes where required.

(h) Year-End Programme Position at 31 March 2026

3.18 Of the 47 projects monitored by the CIPB as at 31 March 2026:

- 37 projects were still being monitored by the CIPB:

    - 10 at pre-start stages, including design and procurement (2024/25: 18 projects)
    - 21 on site/ ongoing (2024/25: 19 projects)
    - 6 had reached practical completion but still had to complete supplementary works and/or the final account (2024/25: 7 projects)
- 10 were completed.

3.19 Of the 10 projects that were completed:

- 6 projects were completed within budget, schedule and scope
- 2 projects were competed within budget and scope but with a restated schedule
- 1 project was completed within budget and schedule but with a restated scope
- 1 project was completed within scope but a restated budget and schedule

3.20 Restatements relating to these completed projects may have been approved in earlier financial years. The projects summarised above therefore do not necessarily correspond to those covered by the restatement requests reported in Table 4.

4. Capital Investment Programme Benefits and Outcomes

4.1 The Capital Investment Programme continues to play a key role in supporting delivery of the Council's Strategic Plan 2022–2027 with projects across the Programme supporting delivery of all four Grand Challenges.

4.2 Table 5 below illustrates the primary Grand Challenges alignment for each project within the Capital Investment Programme.

Table 5 - Alignment to the Four Grand Challenges

Grand Challenge	Number of Projects	Percentage (%)
1. Reduce Poverty and Inequality in our Communities	3	7
2. Increase Opportunity and Prosperity for all our Citizens	9	19
3. Fight the Climate Emergency in a Just Transition to a Net Zero Glasgow	17	36
4. Enable Staff to Deliver Essential Services in a Sustainable, Innovative and Efficient Way for our Communities	18	38

4.3 Table 6 shows the additional Grand Challenges selected by project teams, where projects supported more than one strategic outcome.

Table 6 – Additional Grand Challenges Supported

Additional Grand Challenge Supported	Number of Selections
1. Reduce Poverty and Inequality in our Communities	15
2. Increase Opportunity and Prosperity for all our Citizens	14
3. Fight the Climate Emergency in a Just Transition to a Net Zero Glasgow	15
4. Enable Staff to Deliver Essential Services in a Sustainable, Innovative and Efficient Way for our Communities	16

4.4 The information in Tables 5 and 6 demonstrates that the Capital Investment Programme supports all four Grand Challenges. Key points for noting include:

- Grand Challenges 3 and 4 account for 74% of projects by primary alignment. This reflects the range of investment delivering, or expected to deliver, benefits relating to environmental sustainability, roads/transport, digital transformation and service delivery. Across the wider programme, investment also supported benefits in education, social care and community and cultural facilities.
- Projects frequently supported more than one strategic outcome. These additional contributions were distributed relatively evenly across the four Grand Challenges, demonstrating the cross-cutting impact of capital investment.
- Not all projects selected more than one Grand Challenge.
- The number of projects aligned to each Grand Challenge does not reflect project value, scale, strategic significance or geographic reach.

4.5 Grand Challenge 1: Reduce poverty and inequality in our communities was identified as the primary alignment for 3 projects and as an additional contribution for a further 15 projects. Projects contributing to this Grand Challenge included:

- 2 School and nursery new builds and refurbishments
- 1 Integrated facilities for the provision of health and social care services
- 2 Digital and information technology projects
- 6 Community, culture and sports venues
- 7 Regeneration, environmental or public realm related projects

4.6 Many projects contribute to reducing inequalities through regeneration, education, community facilities, accessibility improvements and environmental investment. Although only a small number of projects Identified Grand Challenge 1 as their primary alignment, the projects that reported it as an additional contribution, demonstrate the wider role of capital investment in supporting more inclusive outcomes.

4.7 Grand Challenge 2: Increase opportunity and prosperity for all our citizens was identified as the primary alignment for 9 projects and as an additional

contribution for a further 14 projects. Projects contributing to this Grand Challenge included:

- 9 Community, culture and sports venues
- 2 Digital and information technology projects
- 1 Integrated facility for the provision of health and social care services
- 9 Regeneration, environmental or public realm related projects
- 2 School and nursery new builds and refurbishments

4.8 Grand Challenge 3: Fight the climate emergency in a just transition to a net zero Glasgow was identified as the primary alignment for 17 projects and as an additional contribution for a further 15 projects. Projects contributing to this Grand Challenge included:

- 4 Community, Culture and Sport Venues
- 2 Digital and Information Technology Projects
- 3 Fleet
- 2 Improve the Cleanliness, Safety and Accessibility of Neighbourhoods
- 1 Refurbishment
- 11 Regeneration, Environmental and Public Realm related projects
- 4 Roads and Transport
- 2 School and Nursery New Builds
- 3 Waste and Recycling

4.9 A key example contributing to both Grand Challenge 2 and 3 within the Property and Land Class was Improving the Condition and Energy Efficiency of pre-1919 tenements (ICEE) Project. The project enabled property owners across all tenures to carry out works to improve the condition, energy performance and carbon impact of Glasgow's older pre-1919 housing stock. Eligible works included:

- comprehensive fabric repairs;
- energy efficiency measures such as increased insulation;
- improvements to airtightness and ventilation; and
- installation of low carbon or zero direct emissions heating systems.

4.10 The number of properties that have been improved has exceeded the target, with repair and retrofit works being carried out to 138 pre-1919 tenement flats. Energy efficiency improvements varied across properties but included the installation of internal wall, floor and loft insulation, and window repair and replacement. The works have improved property condition, increased energy efficiency, reduced energy demands and energy costs, enhanced thermal comfort and indoor air quality, reduced damp and mould and helped safeguard Glasgow’s historic buildings.

4.11 Delivering this programme presented a number of challenges including the complexity of older buildings, multiple owners and tenures and balancing energy efficiency improvements with the perseveration of traditional building fabric.

4.12 In addition to delivering physical improvements, the programme supported the establishment of a Housing Retrofit Research Programme and Retrofit Advisory Group for the city. This has informed the development of a Housing Retrofit Position Statement (Sept 2025) and Action Framework to guide future investment and activity across the city.

4.13 Grand Challenge 4: Enable staff to deliver essential services in a sustainable, innovative and efficient way for our communities was identified as the primary alignment for 18 projects and as an additional contribution for a further 16 projects. Projects contributing to this Grand Challenge included:

- 1 Care Home
- 1 Children's Residential Unit
- 10 Community, Culture and Sport Venues
- 3 Digital and Information Technology Projects
- 2 Integrated Health and Social Care Facility
- 1 Refurbishment
- 9 Regeneration, Environmental Infrastructure and Public Realm
- 2 School and Nursery New Builds
- 1 Service Refurbishment
- 1 Supported Homelessness Accommodation
- 3 Waste and Recycling

4.14 Within the Infrastructure asset class, investment in the Tidal Weirs Repairs – Phase 2 Project supports Grand Challenge 4 by maintaining the continued operation of a key city asset. Works include the structural replacement of the South Gate, site-wide electrical and control upgrades. These works will improve operational and emergency response capabilities; flood risk management and operational safety and protect riverbanks and walkway infrastructure.

4.15 This project has faced several challenges that required the delivery approach to evolve as new information became available. These included:

- Inspections identified the South and Middle gates were in a poorer condition than anticipated requiring the original delivery approach to be revised;
- Subsequent increases in the cost of materials and labour placing pressure on the revised approach and procurement process; and
- Procurement returns exceeding the available budget requiring the scope and delivery arrangements to be reviewed again.

4.16 These developments were identified and managed through established monitoring arrangements providing the Capital Investment Programme Board with visibility of the changing project position and its implications for scope, programme and funding. This supported appropriate oversight and enabled changes to the project to be considered and approved where required.

4.17 This has enabled the project team to respond to changing requirements while maintaining focus on the project's long-term objectives and intended benefits, including the continued operation, safety and resilience of this key city asset.

5. Financial Overview

(a) Capital Investment Programme Expenditure 2025/26

5.1 Gross expenditure for the Capital Investment Programme in 2025/26 was £212.9m. This represents an increase of £93.2m, or 77.8%, compared with £119.7m in 2024/25. Table 7 shows the level of gross capital expenditure over the last 4 financial years.

Table 7 – Gross Capital Expenditure Per Year

Year	Gross Expenditure
2022/23	£142.1m
2023/24	£108.1m
2024/25	£119.7m
2025/26	£212.9m*

*Pre-audit and excludes Sale and Leaseback transactions

5.2 Table 8 shows the distribution of the 2025/26 gross expenditure by Service and ALEO.

Table 8 – Gross Capital Expenditure Split by Service 2025/26

Service	Amount (£)	Per cent (%)
Glasgow Life	5,928,504	2.8
HSCP	9,534,824	4.5
Service Reform	42,033,681	19.7
Education	21,749,293	10.2
City Deal	42,332,378	19.9
NRS	91,320,485	42.9
Total	**212,899,165**	**100**

5.3 Neighbourhoods, Regeneration and Sustainability (NRS) accounted for the largest share at £91.3m or 42.9% of the overall total. The NRS programme includes Property and Land Services investment, part of which supports investment across the other Services.

5.4 Service Reform and City Deal each accounted for approximately one-fifth of expenditure, at £42.0 million and £42.3 million respectively. Together, these areas represented £84.4 million, or 39.6% of total expenditure. Education accounted for a further £21.7 million, or 10.2%.

5.5 The remaining expenditure comprised £9.5 million for HSCP and £5.9 million for Glasgow Life, representing 4.5% and 2.8% of the total respectively. The distribution of expenditure reflects the scale and phasing of activity across

individual projects during 2025/26 and should not, on its own, be interpreted as a longer-term change in investment priorities.

(b) Financing of Capital Expenditure

5.6 The scale of the Capital Investment Programme is determined by both the Council's investment priorities and the availability of funds to support these commitments. Capital income is often received for specific projects or purposes thus reducing the net cost to the Council. This includes capital grants from the Scottish and UK Governments as well as contributions from public and private sector partner organisations. The residual net cost to the Council may be funded from borrowing; capital receipts from asset sales; the use of finance leases; the use of fund balances, and the use of revenue funds, known as Capital Funded from Current Revenue.

5.7 Table 9 shows the financing profile for 2025/26.

Table 9 – Gross Capital Expenditure Financed by Category 2025/26

Finance Category	Amount (£)	Per cent (%)
Revenue	449,275	0.2
Asset sales	3,414,371	1.6
Use of Funds	817,537	0.4
Borrowing	135,923,237	63.8
Grants and Other Contributions	65,083,534	30.6
Assets Acquired under Finance Leases	7,211,211	3.4
Total	**212,899,165**	**100**

5.8 Borrowing was the principal source of finance for the Capital Investment Programme in 2025/26 which accounted for £135.9m or 63.8%. Grants and other contributions was the second largest source of finance and accounted for £65.1 million or 30.6%.

5.9 Together, borrowing and grants and other contributions financed £201.0 million of expenditure, equivalent to 94.4% of the total Capital Investment Programme.

5.10 Assets acquired under finance leases accounted for £7.2 million, or 3.4%. Asset sales accounted for £3.4m (1.6%), with revenue funding accounting for £449,275 (0.2%) and use of funds accounting for £817, 537 (0.4%).

6. Policy and Resource Implications

Resource Implications:

Financial: There are no new financial implications.

Legal: There are no new legal implications.

Personnel:	There are no new personnel implications.
Procurement:	There are no new procurement implications.
Council Strategic Plan:	The Capital Investment Programme supports each of the four Grand Challenges in the Council Strategic Plan 2022 to 2027.
Equality and Socio-Economic Impacts:	
Does the proposal support the Council's Equality Outcomes 2021-25? Please specify.	No proposals are contained within the report.
What are the potential equality impacts as a result of this report?	There are no new direct impacts.
Please highlight if the policy/proposal will help address socio-economic disadvantage.	N/A
Climate Impacts:	
Does the proposal support any Climate Plan actions? Please specify:	The report includes some environmental benefits realised through capital investment.
What are the potential climate impacts as a result of this proposal?	
Will the proposal contribute to Glasgow's net zero carbon target?	
Privacy and Data Protection Impacts:	
	There no new direct impacts

Are there any potential data protection impacts as a result of this report Y/N	
If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out	

7 Recommendations

7.1 The Committee is asked to note the update on the performance of the Capital Investment Programme during 2025/26.

Appendix 1 – Projects monitored by the Capital Investment Programme Board during 2025/26

Property and Land
Baillieston Community Hub
Bereavement Services Refurbishment - Linn
Brighton Place Redevelopment
Burrell Collection
Butterbiggins Children's Unit
Calton Barras Action Plan
Calton Gaelic Primary School
Church Street/Gullane Street Redevelopment
Citizen's Theatre
Drumchapel Town Centre Regeneration
Easter Queenslie Depot Redevelopment
Elder Park Library and Community Centre
Gallery of Modern Art (GoMA) – Basement Wind and Watertight Repairs
Kelvingrove Art Gallery and Museum External Fabric Refurbishment
Langside Library
Linburn Academy
Milton Community Hub
Parkhead Library Hub
Pollok Stable Block and Courtyard
Pre-1919 Housing Improvement Strategy
Riverside Care Home
Scotland Street School Refurbishment
Tollcross International Swimming Centre Refurbishment

Infrastructure
Active Travel (2022/23 – 2024/25)
Camlachie Burn - Phase 3 Flood Prevention Scheme
Carriageway, Footway and Drainage Renewal 2024/25
Carriageway, Footway and Drainage Renewal 2025/26
Climate Action Fund: 20 mph Speed Limit in the in the City
Climate Action Fund: Project Sky Harvest (formerly Solar in Schools)
Closed Landfill Critical Infrastructure Works
Clyde Tunnel Renewal of Carriageway Lighting
Council budget (2024 to 2027) – Bin Hub Roll Out
Council budget (2024 to 2027) – LED Street Lighting Investment Proposals
Council budget (2024 to 2027) – Property Investment Proposals
Flood Prevention Schemes
Kerbside Recycling Service
Seven Lochs Wetland Park
Strategic Plan for Cycling: Connecting Woodside
LED Street Lighting Investment Programme

Infrastructure
Street Lighting Investment Programme (2022-2026)
Tidal Weir Repairs (Phase 2)

ICT
Alloy
ERP (SAP Replacement)
Server Centralisation

Fleet
Fleet Replacement Programme Phase 1
Fleet Replacement Programme Phase 3
GCC Fleet Investment Programme