



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

Item 2

22nd April 2026

BUDGET MONITORING 2025-26; PERIOD 12

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2025 to 6 February 2026.

This report was considered by the City Administration Committee on 26 March 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

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1. Introduction

1.1 This report provides a summary of financial performance for the period 1 April 2025 to 6 February 2026.

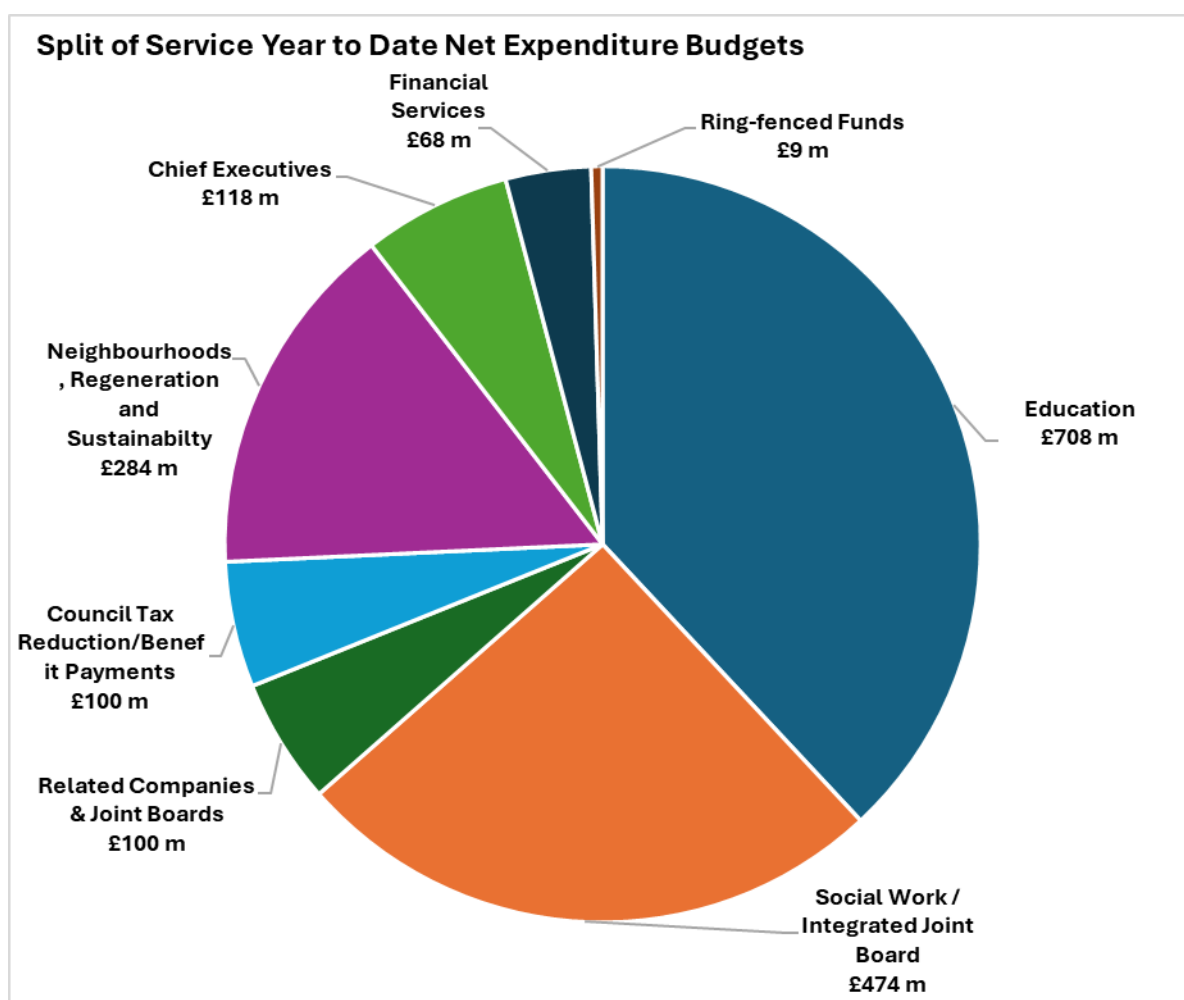
2. Reporting Format

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

3. Approved Budget

3.1 The 2025-26 budget was approved by Council on 20 February 2025 and the detailed service estimates were subsequently approved by the City Administration Committee on 9 May 2025.

3.2 These budgets are shown as "Original Annual Budget", in the attached monitoring statements. In order to monitor financial performance accurately, budgets will be updated each period to reflect new monies, operational changes and any additional approvals.



3.3 The key changes to the original budget made up to period 12 are outlined in section 4, below.

4. Revenue Budget

4.1 During periods 11 to 12 there has been a net budget increase of £5.5m resulting in a cumulative budget increase of £32.5m to date. Service specific budget changes are summarised in the paragraph below.

4.2 The significant budget changes from period 10 are as follows:

4.2.1 Expenditure budgets within Education services have increased by £4.2m as a result of additional funding for the 2025/26 pay award for teaching staff.

4.2.2 Expenditure budgets within Financial Services have increased by £1.0m to reflect additional funding received from the Scottish Government for the Scottish Welfare Fund.

4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Financial Service's delegated powers and budget realignments between and within various service departments to reflect the transfer of responsibilities and service reconfigurations.

5. Summary Position

Revenues

5.1 Council Tax

5.1.1 A probable outturn exercise has now been completed and is projecting that the actual income expected to be collected from council tax is £379.5 million. This is £2.4m more than budget.

5.1.2 The council tax collected to 31 January 2026 amounts to £283.3m. This represents 88.92% of the figure to be collected and is 0.40% behind last year's equivalent collection figure. The collection target for 2025/26 is 94%.

5.2 Non Domestic Rates

5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue grant to ensure no overall change in the total revenue support provided by the Scottish Government.

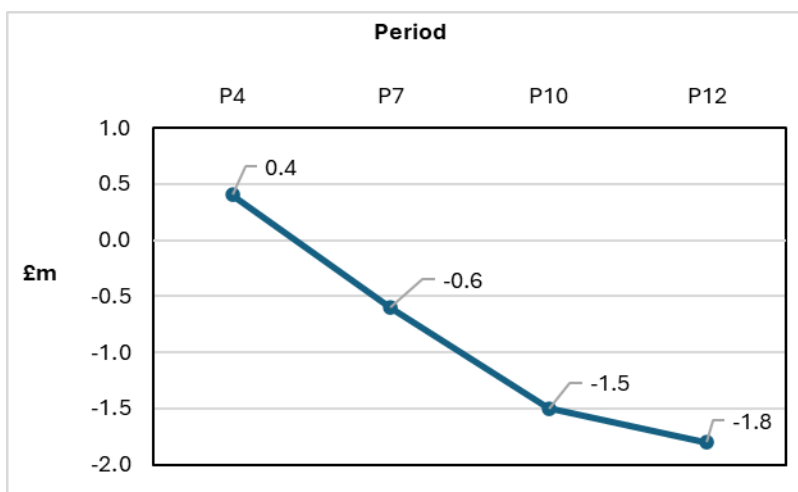
5.2.2 The Non Domestic Rates collected to 31 January 2026 amounts to £364.4m. This represents 84.85% of the figure to be collected and is 0.47% behind last year's equivalent collection figure. The collection target for 2025/26 is 91%.

6. General Fund

6.1 Net expenditure is running at 99.9% of profile, representing an underspend of £1.8m against the budgeted position as at period 12. There are small

overspends within Neighbourhoods, Regeneration and Sustainability and Chief Executives which are more than offset by underspends in Education, Financial Services and Related Companies.

6.2 Net Expenditure Position – budget variance:



6.3 The 2025-26 budget includes approved savings of £22.6m for services. At this stage of the year the forecast is that £20.5m will be achieved. The shortfalls are within Chief Executives service (£0.2m) and NRS (£1.9m). 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 2026-27.

6.4 The 2025-26 budget also includes approved investment of £12.1 million for services. The implementation of investments is progressing. This includes the provision of free school meals for all Primary 6 children from August which although up 22% on the same period last year, is expected to be underspent and is reflected in the period 12 position. There are a number of investments in Neighbourhoods, Regeneration and Sustainability with recruitment of new staff progressing with 90% of the posts filled across Streets & Parks service areas, however, this excludes Parking Attendants where 65 posts are being readvertised. This results in a forecast shortfall in NRS in the current year of £3.5 million.

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

7. Services

7.1 Neighbourhoods, Regeneration and Sustainability £0.3m

7.1.1 This reflects an overspend of £4.3m in Refuse Collection and Disposal due to employee costs as a result of absence levels and a delay in the roll out of service reform projects, transport costs, higher costs relating to waste disposal contractor payments and a shortfall in income. Property repairs are also overspent by £0.6m due to the cost of repairs across the entire GCC

estate. These pressures are offset by underspends in other areas of the service mainly due to underspends in staffing costs related to vacancies and also to new posts agreed as part of the 2025-26 budget where costs will only be incurred for part of the year as well as an over recovery of income from planning fees and parking charges.

7.2 Education Services £-0.9m

7.2.1 This reflects an overspend of £6.5m in ASL due to additional staff and transport costs associated with the continued increasing demand in this area. The overspend in ASL is being off-set by underspends mainly in employee costs in Early Years where recruitment is ongoing. There are also underspends in teachers employee costs where additional teachers will be in place from August, but funding is for the full financial year and in food and clothing grants due to less demand at present.

7.3 Financial Services £-0.9m

7.3.1 This reflects an underspend in employee costs across the service due to recruitment difficulties offset by small overspends from increased Empty Property Relief charges and in supplies and services across the service.

7.4 Other Services £-0.3m

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

8. Social Work Services

8.1 The Glasgow City Integration Joint board (IJB) is now responsible for the planning and commissioning of health and social care services within the city.

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

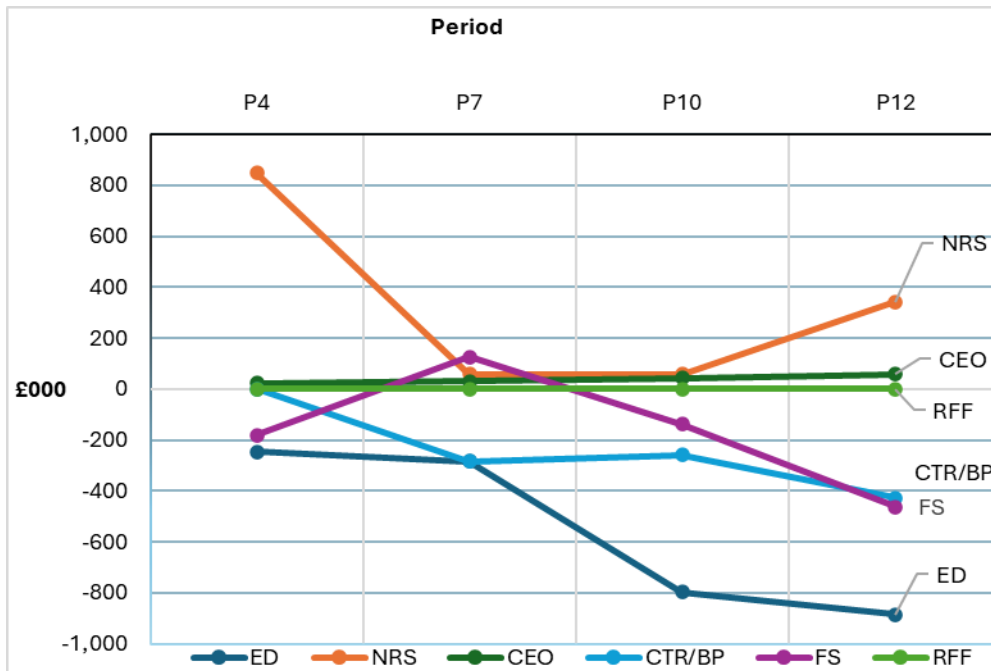
8.3 At period 12 Social Work Services is showing an overspend of £2.7m. This overspend reflects overspends within Adult Services, Children and Families and Resources offset by underspends within Older People/Physical Disabilities and Criminal Justice.

8.4 The council has agreed to underpin the costs of Homelessness associated with Home-Office decision making in 2025-26. To date the costs incurred are £38.2 million. This is budgeted to be met from the Budget Support Fund in 2025-26. However, these costs are expected to fully extinguish this fund

in the current year and so actions are required to address these costs in future years.

9. Service Variance Comparison

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



10. Forecast

10.1 As previously reported, the probable outcome is forecasting an overspend of £0.4m which can be met from general reserves as detailed in appendix 1.

10.2 The position will continue to be reviewed throughout the remainder of the year and any significant variances reported through the normal monitoring process.

10.3 There continues to be a significant budget pressure from Homelessness currently forecast to be over £38 million in the current year. These costs are budgeted to be met mainly from the Budget Support Fund however this would fully use the remaining balance in this fund. Actions to address this in 2026-27 are currently being considered however these need to be urgently progressed to minimise the need for significant savings in 2026-27 to address this pressure.

11. Recommendations

11.1 The Committee is asked to note the contents of this report.

LIST of Attachments:

- Key Figures
- Council Tax Income
- Non Domestic Rates Income
- General Fund Summary
- Social Work Services Summary
- Detailed Service Reports

**GLASGOW CITY COUNCIL
BUDGET MONITORING**

KEY FIGURES

PERIOD 12 - 1 April 2025 to 6 February 2026

Measure

**Status
(Under or Over
Budget Profile)**

Period 12

Probable

Council Tax Income	Ahead		-£2.4m
Council Tax Collection Rate	Behind	-0.40%	
Non Domestic Rates Collection Rate	Behind	-0.47%	
General Fund Net Expenditure	Under	-£1.4m	+£0.3m

Service Departments:

Chief Executive's Office	Over	+£0.1m	+£0.1m
Education Services	Under	-£0.9m	-£0.1m
Financial Services	Under	-£0.5m	+£0.3m
Financial Services – Benefit Payments	Under	-£0.4m	-£0.5m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£0.3m	+£0.5m
		-£1.4m	+£0.3m

Financing Costs			-£8.2m
Related Companies	Under	-£0.4m	+£1.7m
Additional contribution to the Insurance Fund			+£9.0m

Probable Outturn

+£0.4m

Social Work Services	Over	+£2.7m	+£2.2m
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Glasgow City Council

Budget Monitoring 2025/26

Revenues - Income Monitoring and Cash Collection

Period to 31st January 2026

Council Tax

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

Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	46,545	46,545	14.56	13.89	0.67
May	25,246	71,791	22.30	23.05	-0.75
June	28,339	100,130	30.88	31.01	-0.13
July	29,530	129,660	39.88	39.65	0.23
August	26,424	156,084	48.17	48.25	-0.08
September	27,591	183,675	56.69	56.88	-0.19
October	28,382	212,057	65.93	65.62	0.31
November	26,958	239,015	74.68	74.99	-0.31
December	26,530	265,545	83.17	83.19	-0.02
January	17,746	283,291	88.92	89.32	-0.40
February			0.00	92.23	
March			0.00	93.37	

**Total Cash to be Collected
(i.e. net of Council Tax Reduction etc)** **318,572**

Target collection in year (94%) **299,458**

Glasgow City Council

Budget Monitoring 2025/26

Revenues - Cash Collection

Period to 31st January 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	24,112	24,112	5.42	5.90	-0.48
May	33,940	58,052	13.16	13.25	-0.09
June	62,336	120,388	27.36	26.93	0.43
July	30,362	150,750	34.42	34.29	0.13
August	30,470	181,220	41.43	41.69	-0.26
September	32,695	213,915	49.05	47.97	1.08
October	54,254	268,169	62.08	61.90	0.18
November	35,269	303,438	70.37	70.78	-0.41
December	35,017	338,455	78.63	79.74	-1.11
January	25,932	364,387	84.85	85.32	-0.47
February			0.00	90.40	
March			0.00	92.06	
Total Cash to be Collected		429,446			
Target collection in year (91%)		390,796			

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

PERIOD 12: 1 APRIL 2025 TO 6 FEBRUARY 2026

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000		
125,379	1,538	126,917	Chief Executive's Office	138,104	137,937	20,472	20,362	117,632	117,575	57	OVER
822,395	42,856	865,251	Education Services	728,466	729,465	21,372	21,487	707,094	707,978	-884	
49,988	1,169	51,157	Financial Services	116,708	117,628	48,696	49,153	68,012	68,475	-463	
100,027	520	100,547	Financial Services - Council Tax Reduction Scheme/Benefit Payments	252,399	252,814	152,844	152,831	99,555	99,983	-428	
7,368	3,859	11,227	Financial Services - Ring-fenced Funds	8,635	8,635	0	0	8,635	8,635	0	
219,461	-26,501	192,960	Neighbourhoods, Regeneration and Sustainability	492,936	494,616	208,431	210,454	284,505	284,162	343	OVER
110,061	794	110,855	Related Companies and Joint Boards	99,999	100,460	17	17	99,982	100,443	-461	
-23,789	-91	-23,880	Specific Grant	0	0	23,734	23,734	-23,734	-23,734	0	
1,410,890	24,144	1,435,034	TOTAL	1,837,247	1,841,555	475,566	478,038	1,361,681	1,363,517	-1,836	

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

	4	7	10	12
Percentage	100.1%	99.9%	99.9%	99.9%

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

PERIOD 12: 1 APRIL 2025 TO 6 FEBRUARY 2026

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000	
591,959	7,099	599,058	Social Work Services	786,144	774,573	298,660	289,828	487,484	484,745	2,739 OVER
-15,482	1,206	-14,276	Specific Grant	0	0	10,707	10,707	-10,707	-10,707	0
0	0	0	Transfer from IJB reserves	0	0	2,739	0	-2,739	0	-2,739
<u>576,477</u>	<u>8,305</u>	<u>584,782</u>	TOTAL	<u>786,144</u>	<u>774,573</u>	<u>312,106</u>	<u>300,535</u>	<u>474,038</u>	<u>474,038</u>	<u>0</u>

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

	4	7	10	12
Percentage	100.0%	100.0%	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 12 - Education Services
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1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2025 to 6 February 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 11 to 12 the net expenditure budget had increased by £4.239m.

2.2 The significant changes for periods 11 to 12 are as follows:

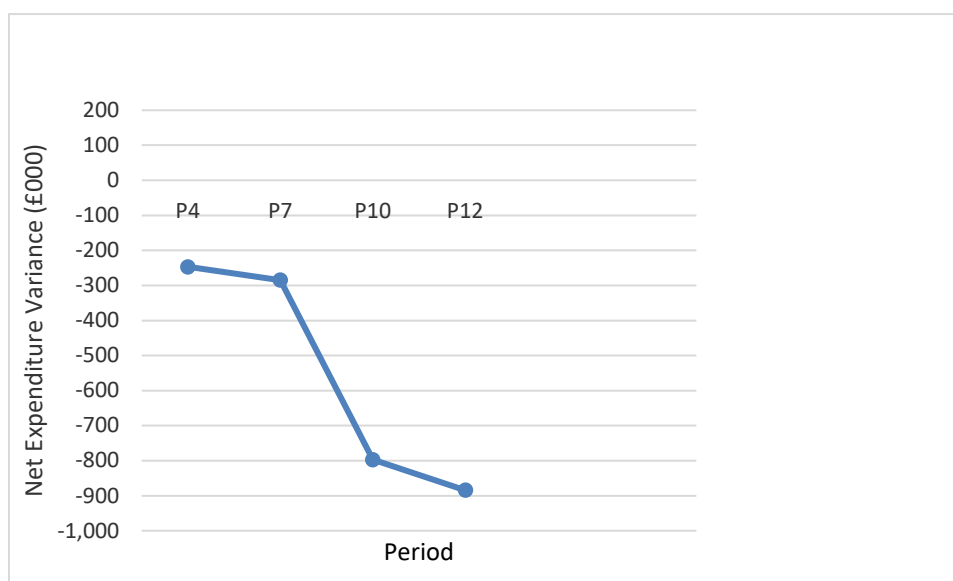
2.2.1 Expenditure budgets have increased by £4.216m of additional funding for the 2025/26 pay award for teaching staff.

2.2.2 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance Services.

3. Summary Position

3.1 Gross expenditure is £999,000 less than budget and gross income is £115,000 less than budget. This results in net expenditure being £884,000 under budget at period 12. This underspend is 0.13% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2025-26 budget includes approved savings of £5.126m. At this stage of the year, it is anticipated that the savings will be fully achieved.

3.4 The 2025-26 budget also includes investment of £1.8m for the delivery of free school meals for all primary 6 children from August 2025. The uptake of meals from beginning of term to date has increased by 22% compared to same period last year. There is expected to be an underspend on this investment and this has been reflected in the P12 position.

4. Reasons for Major Variances

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

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Support Services	-169	↓
Early Years Service	-5,072	↓
Primary Schools	-3,292	↓
Secondary Schools	711	↑
Additional Support for Learning	6,507	↑
Schools Other	635	↑
Other Education Mainheads	-204	↑

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

The reasons for major variances are noted below.

4.2 **Additional Support for Learning (ASL)**

Demand for ASL continues to grow and there has been an increase of 126 pupils in all ASL establishments in the Academic Year 2025/26 compared to 2024/25. This increase in demand is consistent with the national trend. This results in overspends on employee costs of £4,180,000, supplies of £244,000 and transport of £1,410,000. The transport overspend is in relation to Taxis (£678,000), SPT (£222,000) and NRS Bus Provision (£510,000). The increase in spend on taxis is due to a reduction in driver availability within our bus provision resulting in a higher reliance on taxis. There is also an under-recovery in income of £536,000 as a result of a reduction in purchased placements from other local authorities. The number of placements have dropped from 23 in 2024/25 to 18 in the current year.

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 184 placing requests. There has been a significant increase in referrals and requests for placements in ASL provisions. From 154 in 2020/21 to 762 in 2024/25. This is coupled with a significant rise in the number of children and young people arriving in Glasgow requiring an ASN provision. 135 children and young people have been placed in ASL provision over the last 3 years from outwith authority.

The cost of ASL tribunals is causing significant pressure with 103 cases progressing through to tribunal last year.

4.3 **Other Education Service areas**

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

5. **Action**

The Executive Director of Education Services continues to review the budget across all areas of the Service in conjunction with the Leadership Team to mitigate the budget pressures. This includes:

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement and taking appropriate action if not.
- Progressing savings initiatives to remain on target.
- Reconfiguration of staffing within Early Years to align with the demand for the extended day and extended year provision.
- Work closely with Catering and FM to develop initiatives to encourage take up and reduce waste in school meals.
- A 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 in five ASL secondary schools and this has resulted in rationalisation of a number of taxi runs into contracted buses at a lower cost.
- Identifying opportunities for efficiencies through procurement.

6. Forecast

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

The year end position is likely to improve compared to the forecasted probable outturn. This is due mainly to the level of recruitment forecasted in Early Years which has not materialised and an underspend on the investment in P6 universal free school meals.

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

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD12 - 1 APRIL 2025 TO 6 FEBRUARY 2026

EXPENDITURE TO DATE

Original	Approved	Revised	HEADING	Actual	Budget	Variance		
Annual	Changes	Budget						
Budget								
£000	£000	£000		£000	£000	£000	%	
5,786	371	6,157	Support Services	5,048	5,217	-169	-3	UNDER
137,728	6,790	144,518	Early Years Service	116,198	120,987	-4,789	-4	UNDER
288,829	30,049	318,878	Primary Schools	252,214	255,495	-3,281	-1	UNDER
281,825	24,876	306,701	Secondary Schools	254,178	253,336	842	0	OVER
98,443	3,646	102,089	Additional Support for Learning	89,087	83,117	5,970	7	OVER
7,094	208	7,302	Schools - Other	7,011	6,392	619	10	OVER
3,203	0	3,203	Education Maintenance Allowance / Bursaries	1,626	1,739	-113	-6	UNDER
123	0	123	Gateway	123	123	0	0	
657	586	1,243	Education Improvement Services	535	492	43	9	OVER
7,854	-6,912	942	Education - Miscellaneous	728	877	-149	-17	UNDER
1,234	1,249	2,483	Vocational Training	1,718	1,690	28	2	OVER
832,776	60,863	893,639	TOTAL GROSS EXPENDITURE	728,466	729,465	-999	0	UNDER

INCOME TO DATE

Original	Approved	Revised		Actual	Budget	Variance		
Budget	Changes	Budget						
£000	£000	£000		£000	£000	£000	%	
0	16	16	Support Services	16	16	0	0	
649	5,833	6,482	Early Years Service	6,097	5,814	283	5	OVER
2,254	6,561	8,815	Primary Schools	6,798	6,787	11	0	OVER
1,866	2,770	4,636	Secondary Schools	4,134	4,003	131	3	OVER
1,937	1,017	2,954	Additional Support for Learning	1,506	2,043	-537	-26	UNDER
675	88	763	Schools - Other	576	592	-16	-3	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	1,080	1,080	0	0	
0	0	0	Gateway	0	0	0	0	
0	97	97	Education Improvement Services	110	97	13	13	OVER
0	0	0	Education - Miscellaneous	0	0	0	0	
0	1,625	1,625	Vocational Training	1,055	1,055	0	0	
10,381	18,007	28,388	TOTAL DEPARTMENTAL INCOME	21,372	21,487	-115	-1	UNDER
822,395	42,856	865,251	DIRECT NET EXPENDITURE	707,094	707,978	-884	0	UNDER
23,789	91	23,880	Specific Government Grant	23,734	23,734	0	0	
798,606	42,765	841,371	ADJUSTED SERVICE NET EXPENDITURE	683,360	684,244	-884	0	UNDER



Glasgow City Council

Glasgow City Health and Social Care Partnership

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

Contact: Duncan Black - ext 78258

**Budget Monitoring: 2025/26 Period 12
– 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 2025 to 6th February 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 General Fund. The IJB hold its own reserves which can be used to mitigate any ongoing or future budget pressures.

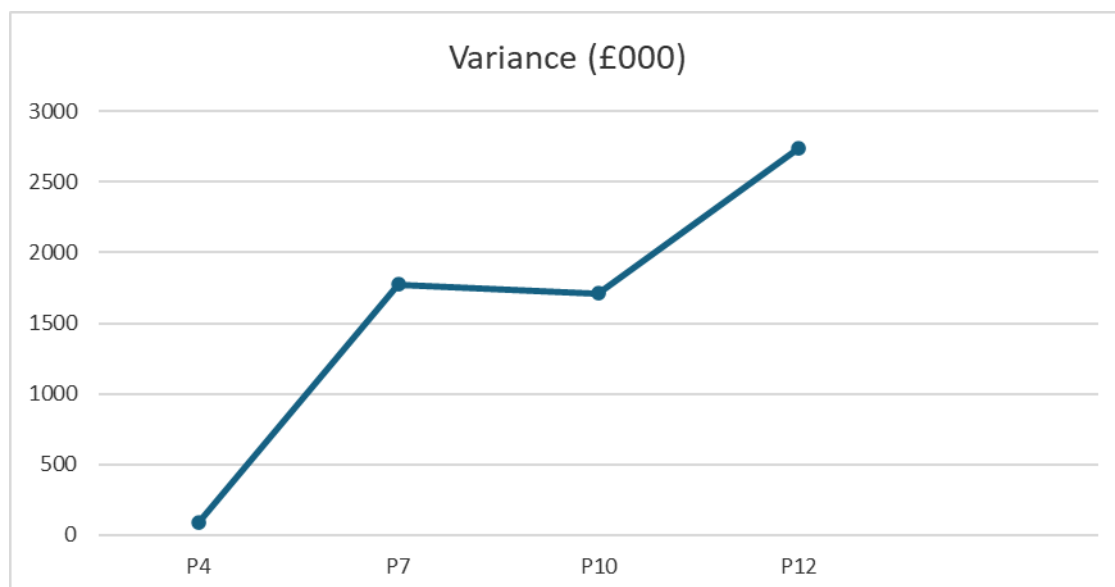
2. Budget Changes

- 2.1 During periods 11 to 12 there has been no change to the net expenditure budget.
- 2.2 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the powers of the Executive Director of Financial Services.

3. Summary Position

- 3.1 Gross expenditure is £11,571,000 (1.49%) higher than budget and income is £8,832,000 (3.05%) more than budget, giving net expenditure of £2,739,000 (0.58%) over budget.

3.2 Variance Comparison



3.3 The 2025/26 budget includes a savings target of £39,683,000 for the IJB, £14,596,000 of which relates to Social Work Services. We are projecting to achieve 93% of this target in this financial year. We also have unachieved savings brought forward from previous years which total £1,462,000m of which £730,000 relates to Social Work Services. We are currently forecasting that we will achieve 79% 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	4,421	↑
Older People/Physical Disability	-2,651	↓
Children and Families	76	↓
Criminal Justice	-651	↓
Resources	1,544	↑

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

4.2 Adult Services

There is a net overspend of £4,421,000.

There is a net overspend of £1,502,000 on core homelessness budgets after the GCC and Home Office funding is applied to offset the spend of £38,205,000 on Asylum seekers with positive decisions.

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

Employee costs are overspent by £836,000. There are overspends within Public Protection (£829,000) due to unachieved savings within the Health and Social Care Connect Service. Mental Health and Addiction Services are overspent by £334,000 and £60,000 respectively due to unachieved turnover savings. This is partly offset by underspends in Learning Disability (£212,000) and Management & Support (£175,000) due to vacancies.

Supplies and Services are overspent by £309,000. This is mainly due to legal costs and environment house cleans within Mental Health (£242,000) and Addictions (£64,000).

Third party costs are overspent by £2,098,000. Learning Disability (£1,745,000) and Mental Health (£448,000) due to demand for care packages being greater than budget availability.

Transfer payments are overspent by £332,000. This is mainly within Health and Social Care Connect Services (£450,000) due to direct assistance payments and is demand led. This is offset by an underspend in Learning Disability (£116,000) due to Option 1 demand currently being less than budget.

The income over-recovery of £649,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net underspend of £2,651,000.

Employee costs are underspent by £918,000. Main underspends are in OP/Dementia and OP Residential & Day Care as a result of vacancies and reductions in the use of agency and overtime.

There is an overspend of £148,000 in Transport due to repair costs and vehicle hires. Repair costs have reduced with the roll out of the new fleet and the removal of older vehicles

There is an overall overspend of £224,000 in Supplies and Services mainly due to unbudgeted expenditure within domestic supplies in Residential, partly offset by underspend in catering.

There is an underspend within internal allocations of £397,000 for aids and adaptations due to lower levels of activity.

Income is over recovered by £1,818,000 mainly within OP Residential long-stay.

4.4 Children and Families

There is a net overspend of £76,000.

There is an underspend in Employee Costs of £1,229,000. This reflects the current number of vacancies across the service, partially offset by the overtime requirement for absence cover in the Children's Houses. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

Transfer Payments are overspent by £412,000. There is an overspend in Direct Assistance of £381,000 which reflects the level of demand and support required in these areas including supporting families with no recourse to public funds.

Third Party Payments are overspent by £1,026,000. There are overspends on Residential Schools (£1,400,000), Personalisation (£945,000) and Purchased Placements (£208,000). Offsetting these are underspends for Kinship (£222,000), Provided Fostering (£507,000), Public Agencies (£306,000), Shared Care and Short Breaks (£167,000), family support (£256,000), and Adoption (£203,000). These variances reflect the current placement numbers within services.

4.5 Resources

There is a net overspend of £1,544,000.

Employee Costs are underspent by £1,161,000 mainly due to vacancies. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

Premises costs are overspent by £1,423,000 which mainly relates to repairs and ongoing works on refurb projects.

Transport costs are overspent by £323,000 due to the costs of utilising taxis and increased vehicle hire charges for vehicles used by TASS (Technical and Support Services).

Supplies and Services costs are overspent by £272,000. This is across various lines including purchase of services and commitments linked to inflationary pressures.

There is an under recovery within internal allocations of £397,000 for EquipU and Stairlifts due to lower levels of activity.

4.6 Criminal Justice

There is a net underspend of £651,000.

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

5. Action

A full outturn exercise has been completed at period 9 which forecasts an overspend of £3,645,000 for the IJB for 2025/26. £2,169,000 of this overspend relates to Council Services and is primarily due to a pressure of £2,200,000 in relation to unbudgeted costs for the Riverside Care Home decant.

The forecast position excludes the costs of Home Office decisions are projected to be £44,648,100 for 2025/26. Activity remains volatile which is making predictions hard to do with any degree of accuracy. The IJB has reserves and anticipated Home Office funding of £6,648,100 which can be used to offset this, representing a net pressure for the Council to fund of £38,000,000. This report assumes that this will be funded in full by the Council. This will be kept under continual review with updates provided to the Executive Director of Financial Services for the Council to inform funding requirements.

6. Conclusion

Social Work Services is reporting a net overspend of £2,739,000 (0.58%) more than budget for the period 1st April 2025 to 6th February 2026.

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

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

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

**SOCIAL WORK SERVICES
PERIOD 12 - 1 APRIL 2025 TO 6 FEBRUARY 2026**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
261,491	67,836	329,327	Adults	323,262	311,961	11,301	3.62	OVER
308,242	18,238	326,480	Older People/Physical Disability	261,410	262,243	-833	-0.32	UNDER
139,023	9,010	148,033	Children and Families	125,910	125,414	496	0.40	OVER
20,317	5,710	26,027	Criminal Justice	20,127	20,778	-651	-3.13	UNDER
105,585	-22,622	82,963	Resources	55,435	54,177	1,258	2.32	OVER
834,658	78,172	912,830	TOTAL EXPENDITURE	786,144	774,573	11,571	1.49	OVER

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
39,819	58,001	97,820	Adults	90,283	83,403	6,880	8.25	OVER
11,007	1,643	12,650	Older People/Physical Disability	11,465	9,647	1,818	18.85	OVER
6,664	911	7,575	Children and Families	6,599	6,179	420	6.80	OVER
5,723	5,847	11,570	Criminal Justice	8,778	8,778	0	0.00	UNDER
179,486	4,671	184,157	Resources	181,535	181,821	-286	-0.16	UNDER
242,699	71,073	313,772	TOTAL INCOME	298,660	289,828	8,832	3.05	OVER
591,959	7,099	599,058	NET EXPENDITURE	487,484	484,745	2,739	0.57	OVER
15,482	-1,206	14,276	Specific Grant	10,707	10,707	0		
576,477	8,305	584,782	REVISED NET EXPENDITURE	476,777	474,038	2,739	0.58	OVER
0	0	0	Transfer from IJB Reserves	-2,739		-2,739		
576,477	8,305	584,782	FINAL NET EXPENDITURE	474,038	474,038	0		



Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

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

Contact: Alison Duffy – 07554 950796

<p>Budget Monitoring: Period 12 – Neighbourhoods, Regeneration and Sustainability</p>
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1. Introduction

- 1.1 This monitoring statement provides a summary of the revenue financial performance of **Neighbourhoods, Regeneration and Sustainability** for the period 1 April 2025 to 6 February 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.

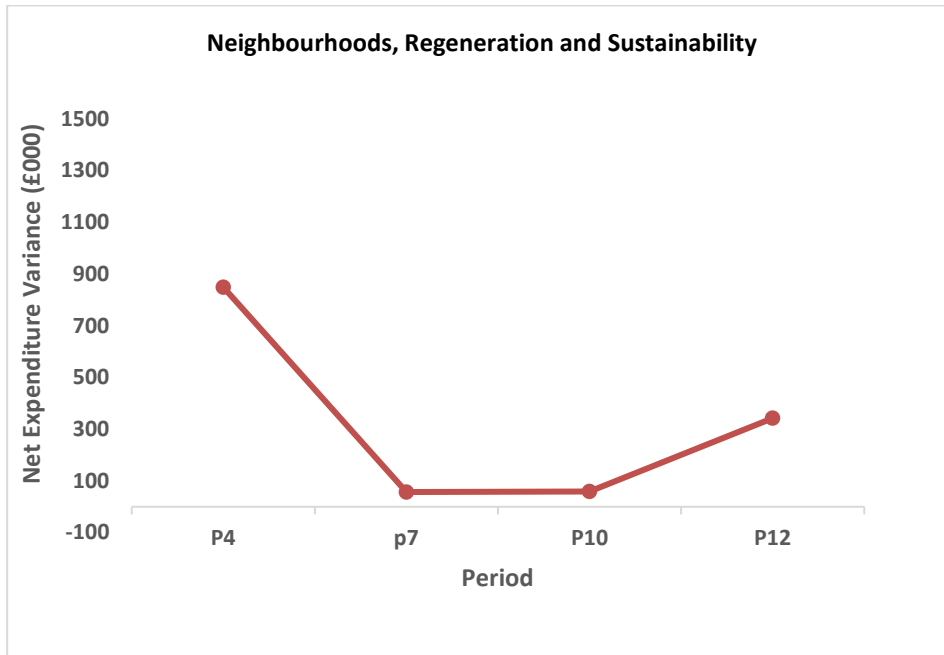
2. Budget Changes

- 2.1 The gross expenditure budget has increased between periods 10 and 12 by £0.065m while the gross income budget remains unchanged. The net expenditure budget has therefore increased by £0.065m to period 12. The cumulative net expenditure budget is £192.960m at the 6 February 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 £1.680m less than budget and gross income is £2.023m less than budget. This results in net expenditure being £0.343m more than budget at period 12. This overspend is 0.12% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2025-26 budget includes approved savings of £7.752m. At this stage of the year, it is anticipated actual savings will amount to £5.808m representing 75% of the target. This is reflected in the overall financial position reported in this monitoring statement.

3.4 The 2025-26 budget also includes Revenue investment of £9.630m. this is on track for 63% completion, with some delays to recruitment.

4 **Reasons for Variances**

4.1 Within Neighbourhoods, Regeneration and Sustainability, the net variances are referenced in the following table.

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Sustainability	-300	↓
Planning and Building Standards	-295	↓
Housing	-413	↓
Regulatory	-742	↓
Community Safety	-752	↓
Refuse Collection and Disposal	4,337	↑
Parks and Open Spaces	-215	↑
Streetscene	-1,608	↓
Roads Operations	-4	↑
Consultancy Services	-49	↑
Property Asset Management	426	↓
Transport	137	↑
Business Support	-179	↓
TOTAL	343	↑

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 £4.337m more than budget due to a number of factors across the division. Employee costs are £1.101m greater than budget due to absence levels and a delay in the roll out of service reform projects.

Transport costs are £0.496m more than budget due to the cost of the maintaining the Council's current aging vehicle fleet. A number of new vehicles have been ordered and many of these have been delivered and are now operational which has reduced the overspend during the 2025/26 financial year. The budget relating to waste disposal costs is overspent by £1.590m due to the higher cost of these contracts in a challenging environment. Income is less than budget mainly due to an under recovery of Commercial Waste income.

4.3 Property Asset Management

Net expenditure is £0.426m more than budget as a result of higher than expected cost on utilities and building repairs predominantly in relation to the Education property estate.

4.4 **Other NRS Service areas**

The overspends in Refuse and Property are being partly offset by underspends in other areas of NRS, in relation to staffing costs due to vacancies across a number of services and an over recovery of income from Planning fees and parking charges.

5. **Action**

- 5.1 The Leadership and Senior Management Teams will continue to closely monitor the Department's financial position in an attempt to ensure the Department manages the financial pressures it faces.

An Action Plan is in place which includes the following:

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

6. **Forecast**

- 6.1 The probable outturn for 2025-26 has now been completed. Neighbourhoods, Regeneration and Sustainability is reporting an overspend on the Net Expenditure budget of £0.503m. This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

- 6.2 The department faces significant budget pressures including delays in achieving some budget savings for 2025/26 and additional costs in 2025/26 including an increase in operational costs and property repairs across the GCC estate. All possible action is being taken to mitigate this position as per the action plan.
- 6.3 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
2025/26 REVENUE BUDGET: MONITORING REPORT**

**NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 12 1 April 2025 to 6 February 2026**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
1,066	1,077	2,143	Sustainability	1,501	1,541	-40	-3		UNDER
9,444	-334	9,110	Planning and Building Standards	7,980	7,492	488	7		OVER
122,034	60	122,094	Housing	91,649	91,579	70	0		OVER
11,491	276	11,767	Regulatory	8,574	9,321	-747	-8		UNDER
21,225	975	22,200	Community Safety	15,484	16,366	-882	-5		UNDER
84,376	2,235	86,611	Refuse Collection and Disposal	72,996	69,574	3,422	5		OVER
28,708	1,587	30,295	Parks and Open Spaces	22,305	23,195	-890	-4		UNDER
25,492	734	26,226	Streetscene	20,045	21,618	-1,573	-7		UNDER
48,379	1,853	50,232	Roads Operations	32,423	32,570	-147	0		UNDER
12,267	-1,955	10,312	Consultancy Services	9,831	10,131	-300	-3		UNDER
207,531	348	207,879	Property Asset Mangement	185,618	185,752	-134	0		UNDER
14,657	496	15,153	Transport	11,308	12,192	-884	-7		UNDER
15,888	-273	15,615	Business Support	13,222	13,285	-63	0		UNDER
602,558	7,079	609,637	TOTAL GROSS EXPENDITURE	492,936	494,616	-1,680	0		UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
606	-418	188	Sustainability	385	125	260	208		OVER
7,002	100	7,102	Planning and Building Standards	7,040	6,257	783	13		OVER
122,545	0	122,545	Housing	88,125	87,642	483	1		OVER
3,686	74	3,760	Regulatory	3,218	3,223	-5	0		UNDER
10,515	734	11,249	Community Safety	9,880	10,010	-130	-1		UNDER
24,301	1,132	25,433	Refuse Collection and Disposal	22,248	23,163	-915	-4		UNDER
10,965	133	11,098	Parks and Open Spaces	8,528	9,203	-675	-7		UNDER
115	0	115	Streetscene	133	98	35	36		OVER
55,697	362	56,059	Roads Operations	47,781	47,924	-143	0		UNDER
8,701	-2,191	6,510	Consultancy Services	5,536	5,787	-251	-4		UNDER
125,202	32,631	157,833	Property Asset Mangement	4,590	5,150	-560	-11		UNDER
13,335	1,323	14,658	Transport	10,758	11,779	-1,021	-9		UNDER
427	-300	127	Business Support	209	93	116	125		OVER
383,097	33,580	416,677	TOTAL DEPARTMENTAL INCOME	208,431	210,454	-2,023	-1.0		UNDER
219,461	-26,501	192,960	DIRECT NET EXPENDITURE	284,505	284,162	343	0		OVER
0	0	0	Specific Government Grant	0	0	0	0		
219,461	-26,501	192,960	ADJUSTED SERVICE NET EXPENDITURE	284,505	284,162	343	0		OVER



Glasgow City Council

Financial Services

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 12 - Financial Services
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1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2025 to 6 February 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 11 to 12 the net expenditure budget has increased by £1.263m to 6 February 2026.

2.2 The significant changes to period 12 are:

2.2.1 Expenditure budgets have increased by £1.000m, due to the receipt of additional funding from Scottish Government for the Scottish Welfare Fund.

2.2.2 There have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance.

3. Summary Position

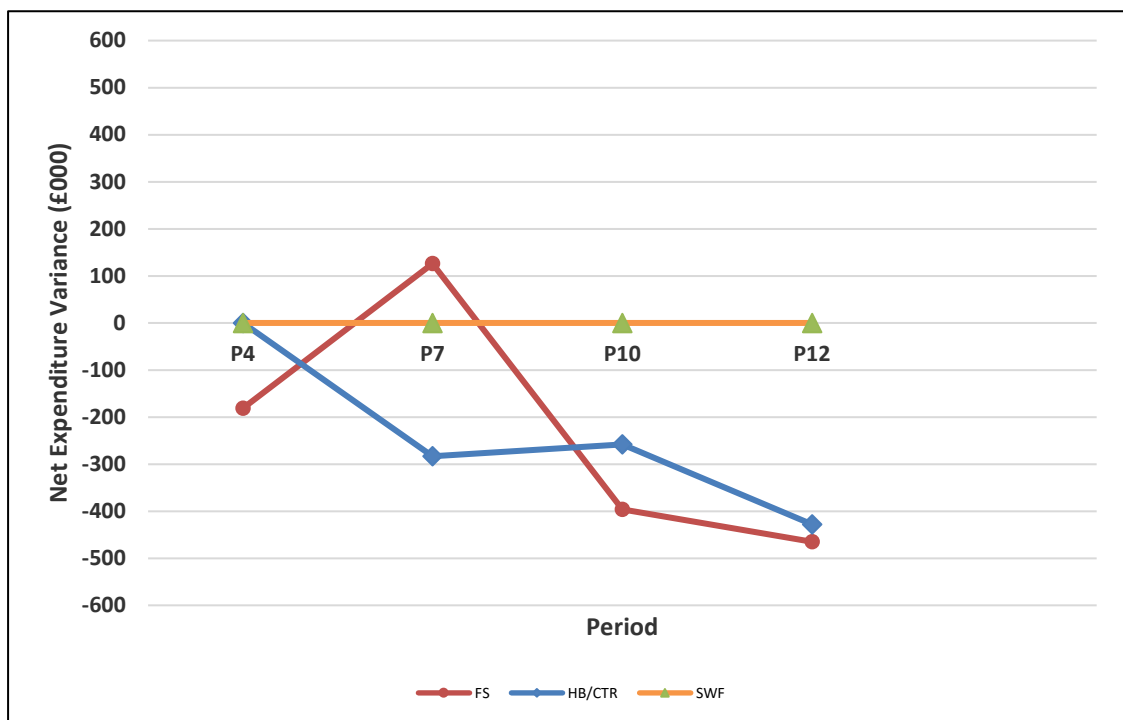
3.1 Gross expenditure is £0.920m less than the estimate and income is £0.457m less than the estimate. This results in a departmental net underspend of £0.463m (0.7%) to date.

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 £99.555m which is which is £0.428m under budget.

3.3 Financial Services is also responsible for ring-fenced funds, including the Scottish Welfare Fund. 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. At current rates, the budget is forecasting an overspend however it is assumed that the additional funding recently announced by the Scottish Government should be sufficient to mitigate the overspend. This is being closely monitored.

3.4 Overall the Financial Services Department shows a net underspend of £0.891m (0.5%).

3.5 Variance Comparison:



3.6 The 2025-26 budget includes approved service savings of £8.039m. At this stage of the year, it is anticipated that actual savings will amount to £8.039m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. **Reasons for Variances**

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

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Catering and Facilities Management	-605	↓
Assessor & E.R.O.	-98	↑
Support Services	250	↑
Other Financial Services	-10	↑

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 £0.605m has been due to a combination of an underspend in employee costs, which is a result of recruitment challenges.

4.3 **Assessor and ERO**

The net underspend of £0.098m is mainly due to an underspend in employee costs, which is a result of recruitment challenges.

4.4 **Support Services**

The net overspend of £0.250m is mainly due to an overspend in third party payments due to an overspend in empty Property Relief.

4.5 **Other Financial Services Divisions**

The net overspend is mainly due to an overspend in supplies and services costs, mainly postages.

5. Action

No action required at this stage.

6. Forecast

The probable outturn for 2025-26 has now been completed. Financial Services Department is reporting an underspend of £0.168m which includes Housing Benefits reporting an overspend of £0.500m, Empty Property Relief reporting an overspend of £0.400m and Council Tax Reduction reporting an underspend of £1.000m.

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

The senior management team will continue to address the financial pressures through a series of management actions to mitigate the overspend.

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

**FINANCIAL SERVICES
PERIOD 12: 1 APRIL 2025 TO 6 FEBRUARY 2026**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
12,464	307	12,771	Financial Strategy & Management	6,482	6,465	17	0		OVER
1,844	17	1,861	Audit & Inspection	1,537	1,637	-100	-6		UNDER
10,671	0	10,671	Support Services	7,467	7,215	252	3		OVER
3,748	31	3,779	Assessor & E.R.O.	3,117	3,205	-88	-3		UNDER
4,384	40	4,424	Strathclyde Pension Fund Office	3,747	3,747	0			
31,612	590	32,202	Customer & Business Services	26,904	27,058	-154	-1		UNDER
81,775	17	81,792	Catering and Facilities Management	67,454	68,301	-847	-1		UNDER
146,498	1,002	147,500	TOTAL DEPARTMENTAL EXPENDITURE	116,708	117,628	-920	-1		UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
9,318	0	9,318	Financial Strategy & Management	165	162	3	2		OVER
366	0	366	Audit & Inspection	135	215	-80	-37		UNDER
2,775	0	2,775	Support Services	2	0	2			OVER
62	0	62	Assessor & E.R.O.	68	58	10	17		OVER
5,421	0	5,421	Strathclyde Pension Fund Office	0	0	0			
7,885	280	8,165	Customer & Business Services	3,977	4,127	-150	-4		UNDER
70,683	-447	70,236	Catering and Facilities Management	44,349	44,591	-242	-1		UNDER
96,510	-167	96,343	TOTAL DEPARTMENTAL INCOME	48,696	49,153	-457	-1		UNDER
49,988	1,169	51,157	DIRECT DEPARTMENTAL NET EXPENDITURE	68,012	68,475	-463	-1		UNDER
0	0	0	Specific Government Grant	0	0	0			
49,988	1,169	51,157	ADJUSTED DEPARTMENTAL NET EXPENDITURE	68,012	68,475	-463	-1		UNDER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	156,823	156,403	420	0		OVER
14,572	520	15,092	Discretionary Housing Payments	13,293	13,293	0			
84,455	0	84,455	Council Tax Reduction	82,283	83,118	-835	0		UNDER
362,374	520	362,894	TOTAL BENEFIT EXPENDITURE	252,399	252,814	-415	0		UNDER

INCOME TO DATE

262,347	0	262,347	Housing Benefit Payments	152,831	152,831	0			
0	0	0	Discretionary Housing Payments	13	0	13	0		OVER
262,347	0	262,347	TOTAL BENEFIT INCOME	152,844	152,831	13	0		OVER
100,027	520	100,547	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EXPENDITURE	99,555	99,983	-428	0		UNDER

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	3,859	11,227	Scottish Welfare Fund	8,635	8,635	0			
157,383	5,548	162,931	ADJUSTED SERVICE NET EXPENDITURE	176,202	177,093	-891	-1		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 12 – Chief Executive's Office

1. Introduction

This monitoring statement provides a summary of the financial performance of the **Chief Executive's Office** for the period 1 April 2025 to 6 February 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

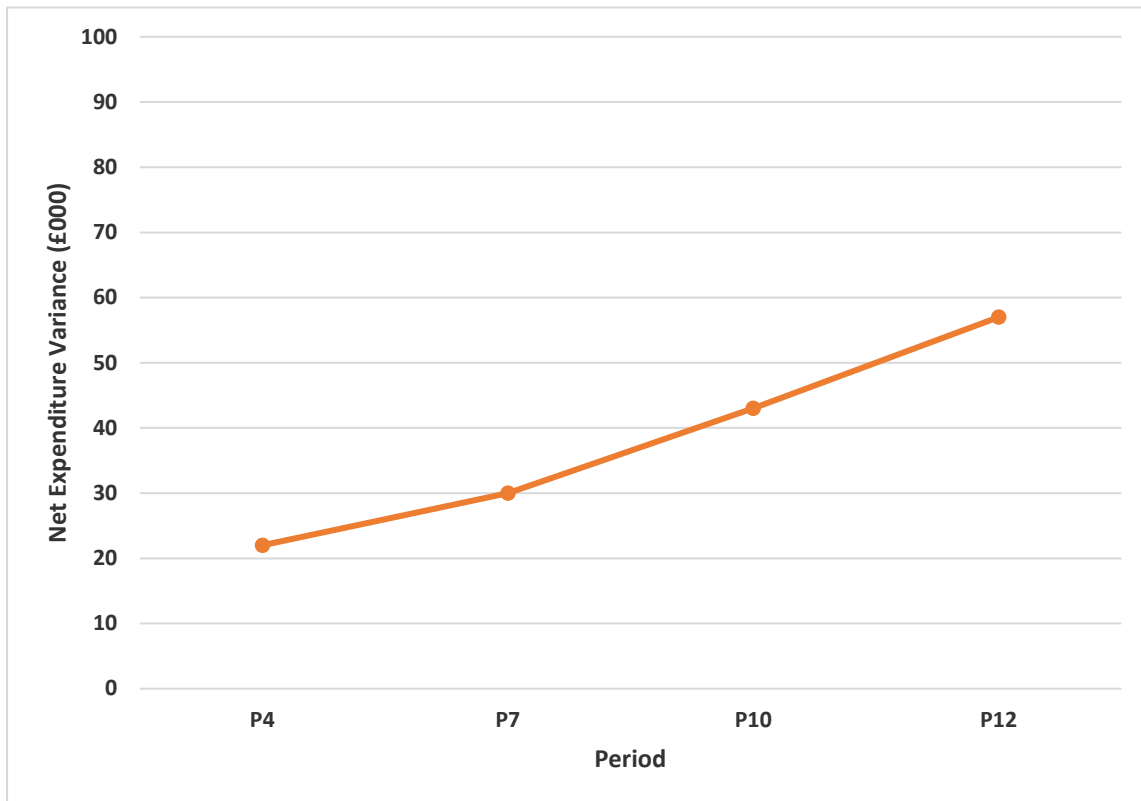
2.1 During periods 11 to 12 the net expenditure budget has decreased by £0.089m to 6 February 2026.

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 Services.

3. Summary Position

3.1 Gross expenditure is £167,000 more than budget and income is £110,000 more than budget. This results in a net overspend of £57,000 to date. This is mainly due to an overspend in employee costs.

3.2 Variance Comparison



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

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

4. **Reasons for Variances**

4.1 Within Chief Executive's Office, the net variances are referenced in the table below:

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Communication and Corporate Governance	83	↓
Legal & Administration	311	↑
Human Resources	199	↓
Transformation and Financial Inclusion	187	↑
Economic Development	-723	↓

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 £83,000 is mainly attributable to employee costs.

4.3 **Legal & Administration**

The overspend of £311,000 is mainly due to an overspend in employee costs.

4.4 **Human Resources**

The overspend of £199,000 is mainly attributable to employee costs.

4.5 **Transformation and Financial Inclusion**

The overspend of £187,000 is mainly attributable to employee costs.

4.6 **Economic Development**

The underspend of £723,000 is mainly attributable to employee costs and transfer payments.

5. **Action**

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

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

This includes:

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

6. **Forecast**

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

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

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

CHIEF EXECUTIVE'S OFFICE
Period 12: 1 APRIL 2025 TO 6 FEBRUARY 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
10,331	557	10,888	Communication and Corporate Governance	9,423	9,321	102	1		OVER
12,016	241	12,257	Legal & Administration	11,374	10,856	518	5		OVER
4,775	583	5,358	Human Resources	5,475	5,269	206	4		OVER
8,489	-845	7,644	Transformation and Financial Inclusion	6,625	6,498	127	2		OVER
69,268	835	70,103	ICT	60,100	60,100	0	0		
39,115	22,636	61,751	Economic Development	45,107	45,893	-786	-2		UNDER
143,994	24,007	168,001	TOTAL GROSS EXPENDITURE	138,104	137,937	167	0		OVER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
629	0	629	Communication and Corporate Governance	424	405	19	5		OVER
7,245	0	7,245	Legal & Administration	4,430	4,223	207	5		OVER
417	0	417	Human Resources	202	195	7	0		OVER
393	305	698	Transformation and Financial Inclusion	277	337	-60	-18		UNDER
8,131	164	8,295	ICT	12,114	12,114	0	0		
1,800	22,000	23,800	Economic Development	3,025	3,088	-63	-2		UNDER
18,615	22,469	41,084	TOTAL DEPARTMENTAL INCOME	20,472	20,362	110	1		OVER

125,379	1,538	126,917	DIRECT NET EXPENDITURE	117,632	117,575	57	0		OVER
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			0 Specific Government Grant			0			
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125,379	1,538	126,917	ADJUSTED SERVICE NET EXPENDITURE	117,632	117,575	57	0		OVER
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Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Alan Rennie Ext 74620

Budget Monitoring: Period 12 - 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 06 February 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 (ALEOs).

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

2. Budget Changes

There were no changes to the net expenditure budget during periods 11 to 12.

3. Summary Position

Gross expenditure is £0.461m underspent to period 12 and income is on line against budget. This results in a departmental net underspend of £0.461m (0%) to date.

4. Reason for Variance

The net underspend of £0.461m is mainly due to a RSBI surplus identified within City Building Joint Venture.

5. Forecast

The probable outturn for 2025/26 has now been completed. Related Companies is reporting an underspend of £0.477m which is mainly due to a RSBI surplus identified within City Building Joint Venture. This position continues to be reviewed and will be updated through the normal monitoring process where any material change is identified during the remainder of the year.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £8.465m in 2025/26. Contributions from Related Companies are anticipated to be £2.228m less than budget. It is anticipated that a return from City Property will be £4.4m for 2025/26. These positions will continue to be closely monitored.

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

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

**RELATED COMPANIES AND JOINT BOARDS
PERIOD 12 : 1 APRIL 2025 TO 06 FEBRUARY 2026**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	%	
£000	£000	£000		£000	£000	£000	%	
2,160	-245	1,915	City Building Joint Venture	1,513	1,915	-402	-21	UNDER
500	0	500	City Building Contracts	500	500	0	0	
87,555	708	88,263	Glasgow Life	78,715	78,774	-59	0	UNDER
4,234	45	4,279	Jobs & Business Glasgow	3,566	3,566	0	0	
2,416	26	2,442	City Property (Glasgow) LLP	2,205	2,205	0	0	
2,116	260	2,376	City Property Investment	2,376	2,376	0	0	
11,124	0	11,124	Strathclyde Partnership for Transport	11,124	11,124	0	0	
110,105	794	110,899	TOTAL GROSS EXPENDITURE	99,999	100,460	-461	0	

INCOME TO DATE

Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance	%	
£000	£000	£000		£000	£000	£000	%	
44	0	44	City Building Joint Venture	17	17	0	0	
0	0	0	City Building Contracts	0	0	0	0	
0	0	0	Glasgow Life	0	0	0	0	
0	0	0	Jobs & Business Glasgow	0	0	0	0	
0	0	0	City Property (Glasgow) LLP	0	0	0	0	
0	0	0	City Property Investment	0	0	0	0	
0	0	0	Strathclyde Partnership for Transport	0	0	0	0	
44	0	44	TOTAL DEPARTMENTAL INCOME	17	17	0	0	
110,061	794	110,855	DIRECT NET EXPENDITURE	99,982	100,443	-461	0	UNDER
0	0	0	Specific Government Grant	0	0	0	0	
110,061	794	110,855	ADJUSTED SERVICE NET EXPENDITURE	99,982	100,443	-461	0	UNDER



Glasgow City Council

Common Good

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 12 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2025 to 6 February 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 11 to 12.

3. Summary Position

This monitoring report covers a period equivalent to 85% of the financial year. Gross expenditure to date is £443,000, which is 55% of the annual gross expenditure budget. Gross income received to date is £265,000, resulting in net loss of £178,000.

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

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

Category	Actual Costs
Anniversaries	£72,143
Charities	£1,856
Events	£83,383
International Visitors	£14,109
Special Individuals	£15,949
Charity Tables	£1,366
Admin Costs	£41,943
Total	£230,749

4. Forecast

There has been spend to date of £230,749 and a further £189,240 being committed for civic receptions in 2025/26. The remaining civic receptions expenditure budget of £18,011 is available for spend up to 31 March 2026.

In addition, £96,265 has been committed in respect of events beyond 2025/26 and it is envisaged that this will be funded from future year's budget. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events. A detailed breakdown of the commitments for 2025/26 and beyond is provided in Appendix 1.

Income is mainly derived from returns on Common Good investments and these returns are closely monitored throughout the year. Any significant fluctuations in Common Good income up to 31 March 2026 will be reflected through budget changes in 2025/26 with a view to maintaining the overall capital value of the Fund.

The Common Good Fund is expected to remain within the annual net expenditure budget for 2025/26.

Appendix 1

Civic Receptions Committed 2025/26

2025/26 Civic Hospitality Commitments
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Date	Function	Approved	Total Cost	Category
16/10/2025	Drumchapel Credit Union 50th Anniversary	17/06/2025	£1,000	Anniversaries
23/10/2025	Blackhill Bowling Club Centenary	19/05/2025	£4,800	Anniversaries
28/10/2025	Amnesty Int - Glasgow	11/07/2025	£600	Anniversaries
16/12/2025	Glasgow 850 Volunteers	17/03/2025	£7,500	Anniversaries
30/01/2026	Royal Black Preceptory Hutchesontown No. 118	29/10/2025	£3,500	Anniversaries
06/02/2026	150th Anniversary of Lodge Plantation 581	23/07/2025	£3,600	Anniversaries
26/02/2026	Partick Thistle Football Club 150th Anniversary	05/09/2025	£7,500	Anniversaries
	Total for Anniversaries		£28,500	

Date	Function	Approved	Total Cost	Category
03/10/2025	Army Benevolent Fund Curry Lunch	03/02/2025	£1,050	Charities
21/10/2025		08/04/2025	£1,400	Charities
12/11/2025	Includeme2club Volunteers	09/12/2024	£5,000	Charities
13/12/2025	Roy Castle Lung Foundation	06/01/2025	£600	Charities
	Total for Charities		£8,050	

Date	Function	Approved	Total Cost	Category
20/09/2025	LP 850 Choral Extravaganza	02/04/2025	£6,000	Events
23/09/2025	Irish in Scotland Event	10/07/2025	£490	Events
02/10/2025	Road Safety Awards	18/09/2025	£1,200	Events
09/10/2025	Italian Women Event - Int Day of the Girl	08/07/2025	£750	Events
15/10/2025	Black History Month Celebration	19/08/2025	£490	Events
16/10/2025	Glasgow850 RSA Gathering	08/07/2025	£1,400	Events
17/10/2025	Auld Alliance	19/08/2025	£1,400	Events
21/10/2025	Garden of Remembrance	12/09/2025	£600	Events
22/10/2025	Molendinar Lecture	01/09/2025	£500	Events
30/10/2025	MOD 850 Concert	13/08/2025	£3,500	Events
05/11/2025	Local Government Information Unit Awards	29/04/2025	£490	Events
05/11/2025	850 Medal Exhibition - CofGC	04/09/2025	£400	Events
06/11/2025	Interfaith Glasgow 850 Declaration	04/09/2025	£1,941	Events
06/11/2025	Glasgow Council on Alcohol	18/09/2025	£1,000	Events
06/11/2025	Interfaith Glasgow 850 Declaration	04/12/2024	£2,000	Events
06/11/2025	Glasgow Council on Alcohol	18/09/2025	£1,000	Events
13/11/2025	Havana Glasgow Film Festival	02/10/2025	£1,400	Events
13/11/2025	Medals for Architecture	04/10/2025	£300	Events
20/11/2025	Christmas Light Switch On	12/11/2025	£120	Events
28/11/2025	St Andrew's Glasgow 850 Gala Dinner	23/04/2025	£7,200	Events

01/12/2025	Glasgow Sports Awards 2025	02/06/2025	£7,500	Events
03/12/2025	Community Champion Final	21/01/2025	£12,000	Events
03/12/2025	Blessing of the Crib	09/04/2025	£240	Events
04/12/2025	Cancer Research UK Carol Concert	18/03/2025	£900	Events
05/12/2025	Children's Party	02/10/2025	£3,485	Events
05/12/2025	Glasgow850 Panto Exhibition	21/11/2025	£500	Events
06/12/2025	Baby's First Christmas	08/07/2025	£4,835	Events
08/12/2025	Senior Citizens Lunches	08/07/2025	£12,395	Events
09/12/2025	Senior Citizens Lunches	08/07/2025	£12,395	Events
09/12/2025	Glasgow Speakers Club	28/10/2025	£200	Events
10/12/2025	Senior Citizens Lunches	08/07/2025	£12,162	Events
11/12/2025	Senior Citizens Lunches	08/07/2025	£12,162	Events
11/12/2025	Reception following Full Council	21/10/2025	£750	Events
12/12/2025	Senior Citizens Lunches	08/07/2025	£12,162	Events
14/12/2025	Carols for Peace	11/11/2025	£1,500	Events
17/12/2025	Glasgow850 Christmas Concert	10/07/2025	£1,500	Events
15/01/2026	Celtic Connections Opening Reception	17/12/2025	£700	Events
21/01/2026	Celtic Connections Showcase Scotland	17/12/2025	£1,800	Events
12/02/2026	Sir Alexander Gibson centenary celebrations	06/01/2026	£420	Events
01/03/2026	Chinese New Year 2026	21/01/2026	£800	Events
04/03/2026	Common Ground Event	02/02/2026	£250	Events
06/03/2026	Int Women's Day - Scottish Women's Convention	16/07/2025	£3,750	Events
07/03/2026	Iftar Celebrations Ramadan	26/01/2026	£2,450	Events
18/03/2026	Lowland Reserve Presentation of Meritorious Service Certificates	12/01/2026	£1,000	Events
	Total for Events		£138,037	

Date	Function	Approved	Total Cost	Category
22/09/2025	Int Water Ass. Board member visit	22/07/2025	£150	International Visitors
22/09/2025	Civic Lunch for Mayor of Barga	15/09/2025	£300	International Visitors
01/10/2025	European Delegation from Netherlands	11/08/2025	£770	International Visitors
02/10/2025	Spanish Language and Culture Heritage Programme	30/07/2025	£350	International Visitors
28/01/2026	Twin City Conservatoire Students	19/01/2026	£160	International Visitors
29/01/2026	LA28	09/01/2026	£1,000	International Visitors
06/02/2026	FIFA Delegation	27/01/2026	£108	International Visitors
	Total for International Visitors		£2,838	

Date	Function	Approved	Total Cost	Category
28/09/2025	Children's Panel Awards	17/12/2024	£3,000	Special Individuals
09/10/2025	Lunch with Mr and Mrs Paterson	07/10/2025	£75	Special Individuals
16/11/2025	Glasgow Council on Alcohol	05/02/2025	£1,000	Special Individuals
20/11/2025	Tour and Tea for Maureen and George Houston	12/11/2025	£18	Special Individuals
21/11/2025	BEM Presentation James Hamilton	12/09/2025	£320	Special Individuals
26/11/2025	Civic Scotland's Town Partnership	18/09/2025	£600	Special Individuals
16/12/2025	Present General Service Medal to Mrs Rene McLean, WAAF Veteran	26/11/2025	£72	Special Individuals
23/01/2026	BEM presentation Leanne McGuire	20/10/2025	£480	Special Individuals
10/02/2026	FS Aquatane	12/01/2026	£2,500	Special Individuals
11/02/2026	Bid for the International Congress of Mathematicians (ICM2030)	03/12/2025	£1,250	Special Individuals
	Total for Special Individuals		£9,315	

Date	Function	Approved	Total Cost	Category
22/11/2025	Scottish Open Badminton Champions 2025	07/10/2025	£2,500	Sport
	Total for Sport		£2,500	

Total Civic Hospitality Commitments for 2025/26	£189,240
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Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

Date	Function	Approved	Total Cost	Code (category)
22/04/2026	Consulate for Switzerland - Flight inauguration - MOVED FROM 14 MAY 2026	23/01/2026	£1,600	International Visitors
08/05/2026	Salvation Army Amsterdam Delegation	14/07/2025	£800	International Visitors
21/05/2026	International Lava Football Championships	13/01/2026	£3,000	International Visitors
19/08/2026	Turin Delegation	05/02/2026	300	International Visitors
25/09/2026	European Doctor's Orchesta	06/02/2025	£700	International Visitors
03/10/2026	IWA Presidential Reception	04/02/2026	£1,050	International Visitors
	Total for International Visitors		£7,450	

Date	Function	Approved	Total Cost	Code (category)
23/04/2026	50th Anniversary of Queens Cross Housing Association	27/02/2025	£3,000	Anniversaries
01/05/2026	50th Anniversary St Joseph's Tollcross	20/08/2025	£3,000	Anniversaries
14/05/2026	City Mission 150th Anniversary	21/12/2022	£4,000	Anniversaries
22/05/2026	Lodge Western 1346 Centenary	22/04/2024	£3,850	Anniversaries

16/06/2026	Glasgow Times 150th Anniversary	20/10/2025	£6,000	Anniversaries
18/06/2026	200th Anniversary of the Maryhill/Ruchill Parish Church	02/05/2025	£3,600	Anniversaries
20/11/2026	St Francis Pipe Band Centenary	31/03/2025	£5,500	Anniversaries
	Total for Anniversaries		£28,950	

Date	Function	Approved	Total Cost	Code (category)
05/12/2025	Baby's First Christmas	12/01/2026	£4,835	Events
18/05/2026	Supreme Court Civic Dinner	05/02/2026	£3,500	Events
28/05/2026	Boy's Brigade King's Badge Presentation	02/06/2025	£1,800	Events
28/05/2026	Glasgow Senior Citizen Orchestra Annual Concert	02/06/2025	£420	Events
04/06/2026	Glasgow Science Festival	09/01/2026	£2,000	Events
07/06/2026	Glasgow the Welcoming City	04/02/2026	£1,150	Events
11/06/2026	Veterans Scotland Awareness Evening	06/01/2026	£420	Events
02/12/2026	Glasgow Times Community Council Awards 2026	26/01/2026	£10,000	Events
02/12/2026	Blessing of the Crib	04/02/2026	£240	Events
12/12/2026	Roy Castle Foundation Lights of Hope Carol Concert	09/01/2026	£1,000	Events
13/12/2026	Carols for Peace	04/02/2026	£1,500	Events
	Total for Events		£26,865	

Date	Function	Approved	Total Cost	Code (category)
21/04/2026	Mark Scott Award - Awards Ceremony	12/01/2026	£1,800	Charities
	Total for Charities		£1,800	

Total Civic Hospitality Commitments for 2026/27	£65,065
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Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments

Date	Function	Approved	Total Cost	Category
27/05/2027	Lodge The Princes No 607	27/03/2025	£4,200	Anniversaries
08/10/2027	Incorporation of Tailors 500th Anniversary	26/03/2024	£12,000	Anniversaries
	Total for Anniversaries		£16,200	

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

2028/29 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
02/06/2028	Quincentenary of The Incorporation of Weavers in Glasgow	26/02/2024	£15,000	Anniversaries
	Total for Anniversaries		£15,000	

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

OFFICIAL

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

**COMMON GOOD
PERIOD 12 - 1 APRIL 2025 TO 6 FEBRUARY 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	%
438	0	438	Civic Hospitality	231	207	53
95	0	95	Property Costs	63	32	66
273	0	273	Miscellaneous Charges	149	124	55
806	0	806	TOTAL GROSS EXPENDITURE	443	363	55

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget		Actual	Remaining Budget	Budget Received to Date
£000	£000	£000		£000	£000	%
500	0	500	Investment Income & Realised Gains	0	500	0
43	0	43	Commission	29	14	67
263	0	263	Rental Income	236	27	90
806	0	806	TOTAL DEPARTMENTAL INCOME	265	541	33
0	0	0	NET EXPENDITURE/NET INCOME (-)	178	-178	