

## SCOTTISH LABOUR PARTY BUDGET PROPOSALS

	<b>2026/27</b>
	<b>£</b>
Spending Gap	14,500,000
<b>Met By:</b>	
Revenue Savings	7,550,000
Revenue Investment	(2,910,000)
Council Tax Increase of 3.4%	9,860,000
<b>Net Total</b>	<b>14,500,000</b>

### BUDGET OPTIONS

#### Section 1: Revenue Savings

This includes revenue savings options of £7.550 million.

#### Section 2: Revenue Investment

This includes investment of £2.910 million in 2026/27.

#### Capital Investment

There is no new capital investment in 2026/27.

#### Equality Impact Assessments

A review of the equality impact of revenue savings options has been completed and the outcome is attached.

#### Carbon Impact Assessment

A review of the carbon impact assessment of budget options has been completed and identified no significant impacts.

#### Revenue Budget 2026/27

When allowance is made for these proposals the total estimated gross expenditure in 2026/27 amounts to £3,360.383 million. Service department income is estimated to be £1,141.517 million giving service revenue net expenditure of £2,218.866 million. There are no changes in balances in 2026/27 so this results in total net expenditure of £2,218.866 million. This is summarised on page 2 of this report with net direct expenditure per service detailed on page 3.

After application of government grants of £1,822.947 million the balance to be met from local taxes is £395.919 million representing an increase on Council Tax in 2026/27 to a Band D Charge of £1,666.

# SCOTTISH LABOUR PARTY REVENUE ESTIMATES 2026/27

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## SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2026/27
		£
1	Service Expenditure	3,360,382,800
2	Service Income	1,141,516,600
3	Total Net Service Expenditure	2,218,866,200
4	Changes in Balances	0
5	Total Net Expenditure	2,218,866,200
6	Central Government Grant	1,822,947,000
7	<b>Balance to be met from Local Taxes</b>	<b>395,919,200</b>
	COUNCIL TAX	2026/27
		£
	Band A	1,110.67
	Band B	1,295.78
	Band C	1,480.89
	Band D	1,666.00
	Band E	2,188.94
	Band F	2,707.25
	Band G	3,262.58
	Band H	4,081.70

# SCOTTISH LABOUR PARTY REVENUE ESTIMATES 2026/27

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## NET EXPENDITURE

<b>Line No.</b>		<b>Estimate 2026/27 £</b>
1	Chief Executive's Office	124,371,700
2	Education Services	882,254,500
3	Financial Services	172,182,000
4	Neighbourhoods, Regeneration and Sustainability	249,432,600
5	Social Work Services	618,576,800
6	Related Companies and Joint Boards	115,157,800
7	Net Direct Expenditure	<u>2,161,975,400</u>
8	Financing Costs	114,595,800
9	Allocations	-41,000
10	Contributions to/from Funds	-52,999,000
11	Contribution from Related Companies	-4,665,000
12	Net Service Expenditure	<u>2,218,866,200</u>
13	Changes in Balances	0
14	<b>Total Net Expenditure</b>	<b><u>2,218,866,200</u></b>

# SCOTTISH LABOUR PARTY

## Section 1 - Revenue Savings



## Budget Options

### Scottish Labour Party Draft Budget 2026/27

#### Revenue Savings Options

#### Amount Submitted

2026/27

£

<b>26GF05</b>	<b>Conferences etc. Subvention</b> Reduction to the contribution to events and conference subvention.	<b>1,000,000</b>
<b>26GF08</b>	<b>Neighbourhood Liaison Team (NLT)</b> Removal of the officers within the Neighbourhood Liaison Team.	<b>1,300,000</b>
<p>Note: There is a high risk that this will not be deliverable in one year due to the difficulty in redeploying staff therefore the delivery of this option will be underpinned by reserves in 2026/27.</p>		
<b>26GF22</b>	<b>Increase Council Tax Premium on Empty Properties and 2nd Homes</b> This option relates to new powers introduced under the Housing (Scotland) Act 2025, and a subsequent Statutory Instrument which was laid before the Scottish Parliament on 28 January 2026 and which is set to come into force on 1 April 2026. Subject to Scottish Parliamentary approval of the Statutory Instrument, this option proposes increasing the current 100% premium on Council Tax bills for Empty Properties and 2nd homes, to 400% effective from 1 April 2026. This applies to properties which are empty for greater than 12 months although the premium can be removed on application for properties unoccupied between 12 and 24 months that are actively marketed for sale or rent. It also applies to second homes; that is a furnished property that is not a sole or main residence but is lived in for at least 25 days in a 12-month period. The premium will not apply to long term empty properties which are held as unoccupied to meet policy aims under Transformational Regeneration Areas in line with current practice.	<b>3,000,000</b>
<p>Note: This option includes a future year saving of £100,000 in 2027/28.</p>		
<b>26GF24</b>	<b>Increase to Glasgow Life Income</b> Glasgow Life has an existing agreed increased income target of £1.6m over 2026/27. Recognising the Council budget pressures Glasgow Life have explored options anticipated to generate further additional core income growth of £1.91m by 2027-28, a total increase over the two years of £3.5m. It is proposed to bring £800k of the £1.91m forward to 2026.	<b>800,000</b>
<b>26GF26B</b>	<b>Removal of grounds maintenance at Linn Park and Ruchill Golf Courses</b> Remove all grounds maintenance at non-operational facilities, Linn Park and Ruchill Golf courses.	<b>10,000</b>
<b>26GF27A</b>	<b>Reduced Contribution to City Wide Events</b> Reduced Contributions to: <ul style="list-style-type: none"><li>• Celtic Connections</li><li>• Glasgow Mela</li><li>• Glasgow International</li></ul>	<b>325,000</b>
<b>26GF27B</b>	<b>Reduction in public library materials fund</b> Reduction of the public library materials fund.	<b>100,000</b>
<b>26GF27C</b>	<b>Programme rationalisation</b> Reducing the cost of programming across all Glasgow Life frontline services through review and rationalisation.	<b>110,000</b>
<b>26GF27D</b>	<b>Live Well Community Referral</b> Remove core funding of Live Well program, seek alternative funding to support the continuation of this program after July 2027. If no alternative funding is secured this program would cease.	<b>180,000</b>



## Budget Options

### Scottish Labour Party Draft Budget 2026/27

#### Revenue Savings Options

#### Amount Submitted

2026/27

£

<b>26GF28</b>	<b>Resourcing Administration of Area Partnerships Funding</b> To ensure the Area Partnership Funds continue to be effectively managed and monitored, 4% of the annual budget will be utilised to fund the management and administration.	<b>75,000</b>
<b>26GF34A</b>	<b>Traffcom – Income generation for bag and switch off service</b> Introduce an increase to the existing Book of Charges for the bag and switch off service (BASO) that Traffcom currently provide at traffic signals.	<b>36,000</b>
<b>26GF34B</b>	<b>Income generation – Waste disposal and recycling – Commercial Traders</b> Above inflationary increase in the Book of Charges disposal rate for all traders utilising the Council's disposal and recycling services.  Note: This option includes a future year saving of £21,000 in 2027/28.	<b>62,000</b>
<b>26GF34C</b>	<b>Income generation – Waste disposal and recycling – Garden Waste Permits</b> Above inflationary increase in the Book of Charges rate for the purchase of Garden waste permits.  Note: This option includes a future year saving of £160,000 in 2027/28.	<b>0</b>
<b>26GF34D</b>	<b>Access Protection Marking (Road Marking) – Book of Charges</b> Introduction of a charge for the installation of access protection markings (APM) across the frontage of off-street parking e.g. driveways, garages.	<b>17,000</b>
<b>26GF34E</b>	<b>Review of Bereavement Services - Introduction of Non-Resident Charging</b> The introduction, within the Book of Charges, of the inclusion of non-residents charges for certain services provided by Bereavement Services. Forecast savings have been reduced for a 50% reduction in demand from non-Glasgow residents.	<b>100,000</b>
<b>26GF34F</b>	<b>Income Generation Review of Bereavement Services Book of Charges</b> Explore options for increasing income for Bereavement Services by implementing above inflation increased prices within cremation services. Forecast savings have been reduced for a 50% reduction in demand from non-Glasgow residents.	<b>250,000</b>
<b>26GF34G</b>	<b>Income generation – Increase to Street Café charges</b> Above inflationary increase in the Book of Charges for Street Cafes permits.	<b>179,000</b>
<b>26GF34H</b>	<b>Income Generation - NRS Alarm Receiving Centre (ARC)</b> Review of the NRS Alarm Receiving Centre (ARC) opportunities to generate greater efficiencies, maximise service delivery and optimise income generation.  Note: This option includes a future year saving of £37,000 in 2027/28.	<b>6,000</b>
<b>26NR44LA</b>	<b>Introduction of Highway Information Charging</b> The Council intends to undertake an assessment of the viability of charging for the to access the online mapping tool to view Public Roads information.	<b>0</b>

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**Total Savings Options : All Services**

**7,550,000**

SCOTTISH LABOUR PARTY

Section 2 – Revenue Investment



## **Budget Options**

### **Scottish Labour Party Draft Budget 2026/27**

#### **Revenue Investment Options**

	<b><u>2026/27</u></b>
	<b><u>£</u></b>
<b>26CE31LA Additional Budget towards Children's Holiday Food Programme</b> This budget will provide additional support towards the Children's Holiday Food Programme (CHFP).	<b>25,000</b>
<b>26ED22LA Extending Free School Meals to Primary 7</b> This budget will extend our universal school meals provision to all in Primary 7.	<b>1,000,000</b>
<b>26FS11LA Restoration of Full-Time Face-to-Face Services at John Street Offices</b> This initiative will provide full-time, in-person service provision at the John Street offices, ensuring that vulnerable groups such as the elderly and those with limited digital access can receive the support they need in person. This service will be available five days a week, improving access to a wide range of services and contributing to enhanced customer satisfaction.	<b>892,000</b>
<b>26NR40LA Support for the Development of Social Housing</b> This investment aims to support the development of social housing in Glasgow, focusing on supporting the planning process and pre-applications it will facilitate social housing applications progressing to decisions. In addition to supporting the city's housing needs, the initiative will encourage business growth and job creation, benefiting both residents and local economies.  Note: This is a one-off contribution	<b>124,000</b>
<b>26NR41LA Vermin and Fly Tipping Task Force</b> Reinforcing the level and scope of service provided across the city to tackle vermin and fly tipping impacting communities and refuse workers. In particular, materially increasing the capacity of the service teams providing rat, cockroach and other vermin control services.	<b>245,000</b>
<b>26NR42LA Business Transformation Unit</b> One year pilot scheme to set-up an Business Transformation Unit with Glasgow City Council as a one stop shop to support business looking to invest in Glasgow city centre.  Note: This is a one-off contribution.	<b>124,000</b>
<b>26NR43LA Contribution towards the repair of Ruchill Community Centre</b> This is a one-off contribution towards the repair costs of Ruchill Community Centre. The funds will be earmarked and only released upon the due diligence process being completed and a business case being made by the local community group looking that are looking to acquire it.  Note: This is a one-off contribution.	<b>500,000</b>
<b>Total For : Revenue Investment</b>	<b><u>2,910,000</u></b>

SCOTTISH LABOUR PARTY

Equality Impact Assessments

## **Labour Party Proposals 2026/27**

### **Assessment of Equality Impacts of Budget Proposals**

#### **1. Introduction and Legislative Background**

The Equality Act 2010 requires Council to pay due regard to the need to eliminate discrimination and promote equality. The law requires that this duty to pay “due regard” be demonstrated in the decision making process. The process for doing this is described as equality impact assessment (EQIA). The Equality Act protects people from discrimination on the basis of “protected characteristics”. These are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

In addition, on 1<sup>st</sup> April 2018 the Fairer Scotland Duty came into force. This duty aims to make sure that strategic decisions are carefully considered in order that they are as effective as possible in tackling socio-economic disadvantage and reducing inequalities of outcome. To fulfill this obligation of the duty, potential impacts on socio economy have been considered as part of the EQIA process.

The purpose of the EQIA is to ensure that decision makers are fully informed at a formative stage in the decision-making process. Identification of a potentially adverse impact does not mean that the option cannot go forward. However, where there is a potentially adverse impact, measures should be considered that minimise that impact should the option be approved. If an adverse impact could amount to unlawful discrimination, then adjustments should be made to avert this.

#### **2. Equality Impact Assessment Summary of Budget Savings Options**

The Budget papers set out details of 16 Budget savings options, totalling £7.550 million, 2 were assessed medium/high, 3 were as medium, 10 were as low and 1 was as no impact.

#### **3. Investment Options**

The proposed budget also sets out investment proposals. As approved investment and resource redirection options are implemented, services and ALEOS will be required to ensure that the requirements of the public sector equality duty are taken into account and detailed EQIA's are conducted where appropriate.

#### **4. Cumulative Impact**

In setting its priorities for spending for 2026/27, the Council aims to protect and improve services to citizens and therefore our budget has a strong focus on efficient use of our assets and changing the way the Council Family works and delivers services.

However, Glasgow's population is continuing to grow and is increasingly diverse, which in turn drives up demand for many of our services, such as social care and education. We also know that many of our citizens are experiencing financial pressures. Our [Equality Outcomes 2025-2029](#) take account of the particular impact of economic inequality.

We continue to monitor and assess cumulative impacts, which fall into the following areas:

Staff impacts:

- Some options are still at an early stage in development. Any changes to staff duties will be subject to an HR equality impact assessment.

Citizen impacts:

- Health and Social Care — Further impact assessment may be required as details of changes to service delivery are developed by the IJB.

Socio economic impacts:

- A number of potential socio-economic impacts have been identified across a range of services. Cumulative impacts across these areas should be considered.

**5. Next steps and recommendations**

We will continue to monitor the impact on equality and cumulative impacts. Potential impacts on staff across the Council Family Group will continue to be considered as part of our workforce planning strategy.

Members are requested to note the equality impact assessment of the 2026/27 budget.

**Equality Impact Assessment Summary: Budget Options Assessment 2026/27**

**Key: Impact Level consideration\***

<b>Low</b>	Where evidence indicates that no significant impacts are anticipated at this stage of consideration.
<b>Low/ Medium</b>	Further evidence gathering may be required to determine whether some impacts are at low or medium level.
<b>Medium</b>	Potential impacts identified for service users and or staff. If option agreed further work may be required to look at areas of identified impact and understand how they can be managed or mitigated effectively.
<b>Medium/ High</b>	Further evidence gathering will be required to determine whether some impacts are at medium or high level.
<b>High</b>	Significant potential impacts identified for service users and/or staff. If option agreed further work will be required to look at areas of identified impact and understand how they can be managed or mitigated effectively.

\*All potential impact levels are assessed based on best available evidence from Services at the time of the option consideration. As many options are at early stage this cannot be considered as definitive or exhaustive assessment.

## Budget Option Assessment 2026/27

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
<b>26GF05</b>	<p><b><u>Events and conference subvention – £1m</u></b></p> <p>Based on initial review of committed spend for 2026/27.</p>	<p>Currently GCC contributes £5m annually to the Culture and Recreation Fund which supports events and conference subvention in the city. This proposal reduces this contribution to £4m annually and is supported by a review of current commitments in the Fund. Future support for events should be considered within this updated funding envelope.</p>	<p>Annual budget is currently £5m.</p>	<p><b>Medium</b></p> <p>Overall cumulative assessment of impact. Further information required to understand full burden of option on equality groups.</p>
<b>26GF08</b>	<p><b><u>Neighbourhood Liaison Team – £1.3m</u></b></p> <p>Removal of all liaison officers and supervisors.</p> <p>Proposal will remove this non-statutory service and the proposal would see a reduction in staff that would be managed via the Councils workforce and planning resourcing arrangements.</p>	<p>Socio-economic status: High impact on deprived communities where liaison officers help resolve local issues.</p>	<p>There may be a consequential impact to the ability to support wider NRS teams and wider Council Family.</p> <p>FTE:26</p>	<p><b>Medium</b></p> <p>Impact on Staff and vulnerable groups who benefit from liaison support for housing, antisocial behaviour, and local issues.</p> <p>Workforce Impacts need to be further reviewed, Implications for Staff to be further considered and workforce profile needs to be fully understood.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
26GF22	<p><b><u>Increase premium on empty properties for Council Tax – £3m (this consists of £3.1m additional revenue and a one-off revenue charge of £100k)</u></b></p> <p><b><u>The full year effect of this saving is £3.1m.</u></b></p> <p>Use of new powers included in the Housing Bill to increase current 100% premium on empty properties and 2<sup>nd</sup> homes by a further 300%, taking the premium to 400%.</p>	Will Commence from 1 <sup>st</sup> April 2026.	FTE -2	<p><b>Low</b></p> <p>Due to statistical socio-economic backgrounds of 2<sup>nd</sup> or Empty Homeowners, they are likely to be more affluent and more resilient to absorb additional charge.</p> <p>Potential Positive Impacts as may influence Housing availability and increased premium will support wider poverty/community initiatives.</p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>
26GF24	<p><b><u>Increase to Glasgow Life Income – £0.80m</u></b></p> <p>GL has an existing agreed increased income target of £1.6m over 2026/27.</p> <p>Recognising the Council budget pressures GL have explored options anticipated to generate further additional core income growth of £1.91m by 2027/28, a total increase</p>	TBC	TBC	<p><b>Low</b></p> <p>Further information is required to determine specific impact of increasing income streams.</p> <p>Further work to assess the level of impact on equality groups and</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	<p>over the two years of £3.5m. It is proposed to bring £800k of the £1.91m forward to 2026. Previously included in existing budget options is £1.6m of income growth deliverable within 2026/27. Given due diligence, Glasgow Life's (GL) has confidence in this being delivered via growth within 3 income pillars:</p> <ul style="list-style-type: none"> <li>• Growth of existing income streams;</li> <li>• Pricing progress where appropriate;</li> <li>• Re-investing for growth.</li> </ul>			<p>poverty will be required if these options are approved, when plans for implementation are further developed.</p> <p>Any workforce impact should also be considered.</p>
<b>26GF26B</b>	<p><b><u>Removal of grounds maintenance at Linn Park and Ruchill Golf Courses – £10k</u></b></p> <p>Savings can be made by removing all grounds maintenance at non-operational facilities at Linn Park and Ruchill Golf.</p> <p>The Linn Park pavilion and golf course have been non-operational since Covid. The pavilion is in poor condition and attracts anti-social behaviour.</p> <p>Opportunities exist aligning to a review of city strategies including housing, greening the city, food growing and installation of Solar PV Farm. The pavilion offers further opportunity for the site if the capital costs of demolition were made available.</p>			<p><b>Low</b></p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p> <p>Any workforce impact should also be considered.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
<b>26GF27</b>	<p><b><u>Glasgow Life operational changes – £715k</u></b></p> <ul style="list-style-type: none"> <li>• Reduced Contribution to City Wide Events</li> <li>• Reduction in public library materials fund</li> <li>• Programme rationalisation</li> <li>• Live Well Community Referral</li> </ul>	<p>Reduced Contributions to:</p> <ul style="list-style-type: none"> <li>• Celtic Connections</li> <li>• Glasgow Mela</li> <li>• Glasgow International</li> </ul> <p>Reduction of the public library materials fund. Reducing the cost of programming across all Glasgow Life frontline services through review and rationalisation.</p> <p>Remove core funding of Live Well program, seek alternative funding to support the continuation of this program after July 2027. If no alternative funding is secured this program would cease.</p>	FTE: 5.1	<p><b>Medium/High</b></p> <p>Further detail of full Operational Changes required.</p>
<b>26GF28</b>	<p><b><u>Resourcing model for Area Partnership Fund – £75k</u></b></p> <p>To ensure APF is effectively managed and monitored, 4% of the annual budget will be used to fund management and administration.</p>	<p>Community projects funded through APF often support children, young people, families, and older people. A small reduction in the available grant fund may marginally affect the number or scale of age-specific activities funded in each ward.</p>	Equates to approx. £74.5k reduction of funding pot.	<p><b>Low</b></p> <p>Potential Impact across a variety of vulnerable groups, who utilise provisions from the Area Partnership Fund. There is a small caveat in that impact has been minimised due to</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	<p>Mirroring the approach taken for other grant-funded programmes, including UK Shared Prosperity Fund, it is proposed that 4% of the total budget of the Area Partnership Fund will be directed to support the management and administration of the fund.</p>	<p>Impacts are expected to be minimal due to the small proportion (4%) being reallocated.</p>		<p>capped 4% reduction of the funding pot.</p> <p>There may also be the opportunity for Indirect Positive Impact across a range of characteristics as funding for administrative support may help reduce barriers to funding access/increase fund efficiencies etc.</p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>
<b>26GF34A</b>	<p><b><u>Traffcom – Income generation for bag and switch off service – £36k</u></b></p> <p>Traffcom currently provided the BASO service to any contractor or utility working at/near to traffic signals, when the signals require to be switched off and temporary traffic management installed.</p>			<p><b>Commercial Decision with no impact on protected groups.</b></p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	<p>These charges are for our maintenance contractor attending site, switching off the traffic signals and bagging the site to make the site safe.</p>			
<b>26GF34B</b>	<p><b><u>Income generation – Waste disposal and recycling – Commercial Traders – £62k</u></b></p> <p><b><u>The full year effect of this saving is £83k.</u></b></p> <p>Glasgow City Council currently accepts in the region of 4,300 tonnes of waste from commercial traders into the councils transfer stations. The current disposal rate from the Book of Charges is £187/tonne. Over the last 3 years due to market conditions and impact of legislative changes the cost for the management of all waste streams has significantly increased impacting the council's budgets.</p> <p>The proposal is to increase the Book of Charges rate above the 2% inflationary increase to £230/tonne, which is in line with the current operational costs incurred by GCC.</p>		<p>Assuming a 50% reduction in throughput will result in this saving.</p>	<p><b>Low</b></p> <p>No current impact identified unless potential for future wider community. Environmental/Financial Impact, Workforce as customers seek alternative waste disposal services/methods.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
<b>26GF34C</b>	<p><b><u>Income generation – Waste disposal and recycling – Garden Waste Permits</u></b></p> <p><b><u>The full year effect of this saving is £160k.</u></b></p> <p>Glasgow City Council currently operates a garden waste permits system for all Kerbside properties. The Current rate for an annual permit within the Book of Charges is £50. Over the last 3 years due to market conditions and impact of legislative changes the cost for the management of all waste streams has significantly increased impacting the council's budgets.</p> <p>The proposal is to increase the Book of Charge rate above the 2% inflationary increase to £55/permit.</p>	<p>Age: May struggle to transport Older residents garden waste to recycling centres if they do not purchase a permit.</p> <p>Disability: Disabled residents may be unable to take garden waste to a recycling centre without the kerbside service.</p> <p>Socio-Economic: Lower income Households who opt to use this service may be disproportionately impacted by increase.</p>	<p>Increase of £5 per annum. Approx 9% increase.</p>	<p><b>Medium</b></p> <p>Potential for impact across a range of vulnerable groups with Older People, Disabled and Low-income families most likely to be impacted.</p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>
<b>26GF34D</b>	<p><b><u>Access Protection Marking (Road Marking) – Book of Charges – £17k</u></b></p> <p>Introduction of a charge for the installation of access protection markings (APM) across the frontage of off-street parking e.g. driveways, garages.</p>	<p>Age: Older residents are more likely to experience mobility limitations and may rely on unobstructed driveway access.</p> <p>Socio-Economic: Charging for APMs introduces affordability</p>	<p>At present, anyone within Glasgow can apply for the installation of protective markings however applications are only approved if the property is within close proximity to local amenities which</p>	<p><b>Low</b></p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	Based on current levels of applications this would yield a total projected income of £35k (2026/27).	barriers, particularly for Low income households.	<p>are likely to attract non-resident vehicles who may be unfamiliar with the surroundings. Many other local authorities already charge for this service with costs varying from £93 to £275.</p> <p>It is therefore proposed to begin charging £250 flat fee for this service, based on resources and work required for this service.</p>	
<b>26GF34E</b>	<p><b><u>Review of Bereavement Services: Introduction of Non- Resident Charging – £100k</u></b></p> <p>The introduction of a non-residents charges within Bereavement Services covering the following areas:</p> <ul style="list-style-type: none"> <li>• New lairs – current charge £771, this option proposes charging non-residents £1,542.</li> </ul>	Age: Older adults are more likely to arrange lairs or interments. A surcharge may create financial barriers for non-resident older people or for adult children arranging funerals for elderly relatives who previously lived in Glasgow.	Non-resident surcharge has now been implemented by almost 70% of Scottish Councils.	<p><b>Low</b></p> <p>Any increase in charging structure may have a disproportionate financial impact of non-residents using Bereavement Services.</p> <p>Potential Workforce considerations based on reduced demand from non-residents.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	<ul style="list-style-type: none"> <li>• New ashes lairs - current charge £355, this option proposed charging non-residents £711.</li> <li>• Coffin interment - currently charge £574, this option proposed charging non-residents £1,148.</li> <li>• Ashes interment - currently charge £169, this option proposed charging non-residents £338.</li> </ul> <p>The introduction of this new charge will reduce the demand on our burial land availability from non-Glasgow residents. Justification is to maintain availability for Glasgow residents.</p> <p>22 of the 32 Scottish Local Authorities apply a non-resident surcharge.</p> <p>The average surcharge applied is 181% by other authorities, the highest rate is 226%.</p> <p>The figures above are based on introducing a surcharge of 100%.</p> <p>Forecast savings have been reduced for a 50% reduction in demand from non-Glasgow residents.</p>	<p>Disability: Families of disabled deceased persons living in supported accommodation outside Glasgow may face higher costs if they wish a burial in their home city.</p> <p>Religion or Belief: Burial practices can be culturally or religiously specific.</p> <p>Socio-Economic: The surcharge may disproportionately affect Low-income non-residents.</p>		<p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
<b>26GF34F</b>	<p><b><u>Income Generation Review of Bereavement Services Book of Charges – £250k</u></b></p> <p>Explore options for increasing income for Bereavement Services by implementing above inflation increased prices within cremation services.</p> <p>It is proposed to implement a targeted change in cremation charges across the undernoted areas: -</p> <ul style="list-style-type: none"> <li>• Standard cremation charges ;</li> <li>• Multi-media charges ;</li> <li>• Webcasts;</li> <li>• Direct Cremations;</li> <li>• Early bird/Sunrise timeslots/</li> </ul> <p>This approach is intended to support the ongoing financial sustainability of Bereavement Services while maintaining service quality, statutory compliance, and appropriate investment in Council owned facilities.</p> <p>The proposed increase will apply specifically to elements have been identified as areas where demand remains stable and where pricing remains competitive when</p>	<p>Age: Older adults are most likely to require bereavement services.</p> <p>Race: Certain minority ethnic communities may be more likely to choose cremation for cultural reasons.</p> <p>Religion or Belief: For communities where cremation is religiously required or expected, increased costs may create financial hardship.</p> <p>Sunrise slots may be particularly important for specific faith or cultural practices.</p> <p>Socio-Economic: Cremation charges are a significant cost for bereaved families. A targeted increase may disproportionately affect low-income households.</p>	<p>Potential positive impact if increased funding reinvested into Council owned facilities and environments.</p>	<p><b>Medium/High</b></p> <p>Any increase in pricing structure will have a direct socio-economic impact on vulnerable households requiring bereavement services.</p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	<p>benchmarked against neighbouring authorities and private providers. An assumption has been made to account for a potential decline in volume as a result of the increases of 50%.</p> <p>Based on income levels achieved in the previous financial year, the proposed adjustment is projected to generate additional annual income of approximately £250k assuming the 50% reduction in uptake.</p> <p>Forecast savings have been reduced for a 50% reduction in demand from non-Glasgow residents.</p>			
<b>26GF34G</b>	<p><b><u>Income Generation: Increase to Street Café charges – £179k</u></b></p> <p>Glasgow City Council currently charges for placing temporary Street Cafes within the boundary of the public road network. This power exists under section 59 of the Roads (Scotland) Act 1984 and was introduced in 2024. This scheme was very successful in improving the vibrancy of the street scape in the City Centre and local town centres, however the level of resource required to ensure compliance and minimising the impact on residents has increased significantly.</p>	<p>Age: Older pedestrians benefit from robust compliance related to clear, safe footways; charges that enable adequate enforcement are positive.</p> <p>Disability: Higher fees that fund compliance can improve accessibility.</p>	FTE : -1	<p><b>Low</b></p> <p>Potential for low negative impacts and improved accessibility may be beneficial to some protected groups.</p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	<p>A review of the costs associated with administering and ensuring compliance with the process has established that increased charges are required to ensure full costs recovery.</p> <p>These increased charges are also more comparable with the costs charged by similar Cities in the UK.</p>	<p>Pregnancy &amp; Maternity: Positive accessibility outcomes for clearer walkways with prams.</p> <p>Socio-economic: Potential to impact employability within local areas as costs increase for businesses who require this service.</p>		
<b>26GF34H</b>	<p><b><u>Generation -NRS Alarm Receiving Centre (ARC) – £6k</u></b></p> <p><b><u>The full year effect of this saving is £43k.</u></b></p> <p>Review of the NRS Alarm Receiving Centre (ARC) opportunities to generate greater efficiencies. Maximise service delivery and optimise income.</p> <p>The NRS Alarm Receiving Centre will collaborate with other local authorities to deliver fire, intruder, and personal attack (PA) alarm monitoring services for council properties across Scotland. Current staffing capacity allows for the integration of approximately 1,000 additional monitored alarms before any increase in staffing would be required.</p>	Operational Function	Operational Function	<p><b>Low</b></p> <p>The proposal aims to generate income and improve service efficiency by offering alarm monitoring services to other councils using existing ARC capacity.</p>

Option Reference	Description	Assessment of equality impact	Comment	Impact
<b>2026/27</b>				
	Performance will be closely monitored to ensure that service quality and response times are maintained at the highest standard. A structured review process will be implemented, with staffing levels and operational impact assessed each time a new customer is onboarded. This will enable proactive adjustments to resources to ensure that demand is met without compromising accreditation, service efficiency or reliability.			
<b>26NR44LA</b>	<p><b><u>Introduction of Highway Information Charging</u></b></p> <p>Charging for Highway Information – the Council is looking into the viability of the introduction of a charge for the supply of information from our online mapping system, this is currently provided to business for free.</p>	Potential Socio-Economic impact.	Further work needs to be done to understand customer group accessing information.	<b>Low</b>