



Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

Item 3

25th February 2026

BUDGET MONITORING 2025-26; PERIOD 10

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2025 to 12 December 2025.

This report was considered by the City Administration Committee on 12 February 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 12 December 2025.

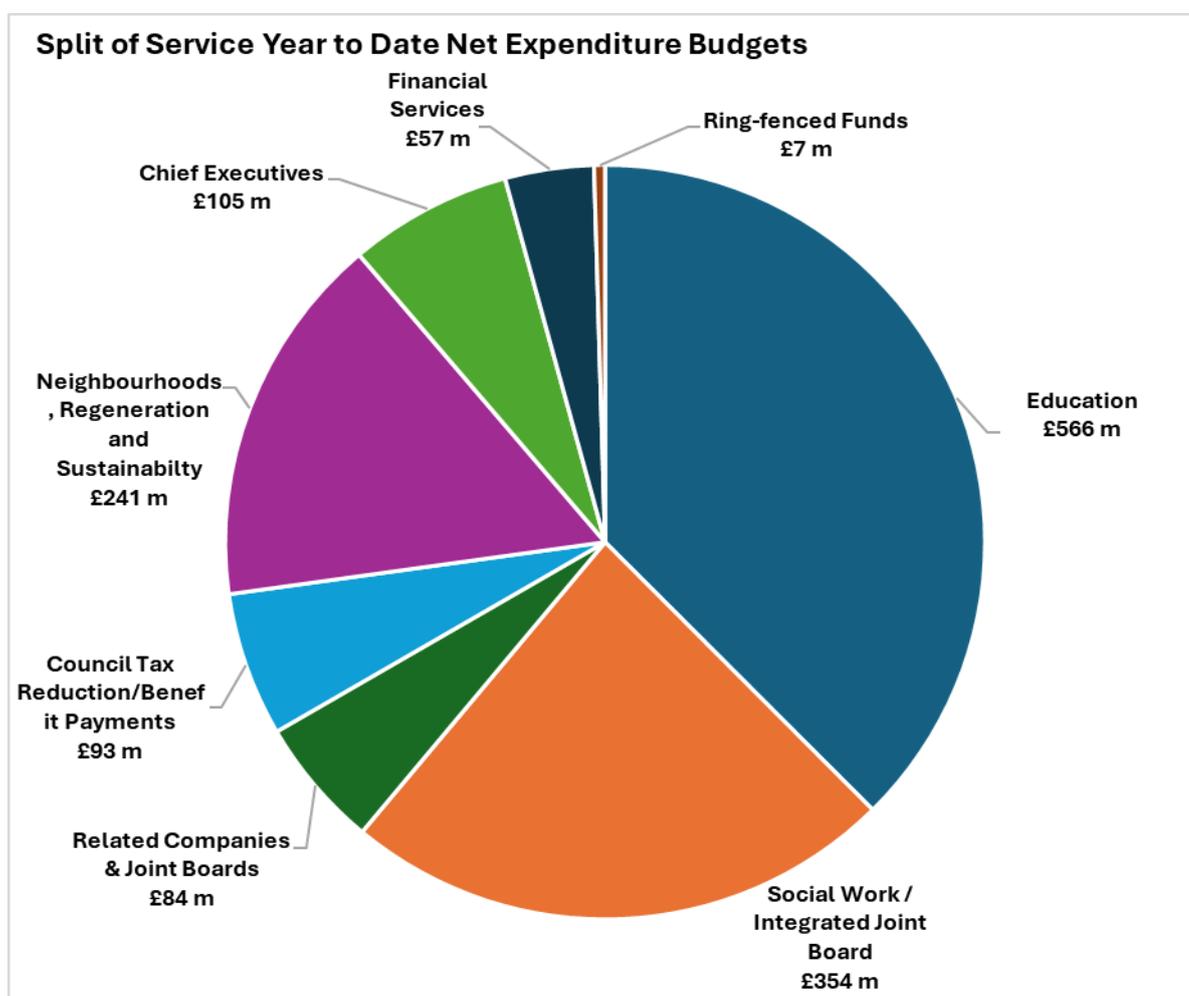
2. Reporting Format

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

3. Approved Budget

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

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



3.3 The key changes to the original budget made up to period 10 are outlined in section 4, below.

4. Revenue Budget

- 4.1 During periods 8 to 10 there has been a net budget increase of £2.2m resulting in a cumulative budget increase of £27.0m to date. Service specific budget changes are summarised in the paragraph below.
- 4.2 The significant budget changes from period 8 are as follows:
- 4.2.1 Income and expenditure budgets within Education services have increased by £0.5m as a result of Youth Music Initiative funding from Creative Scotland.
- 4.2.2 Expenditure budgets within Financial Services have increased by £0.8m to reflect additional funding received from the Scottish Government for discretionary housing payments.
- 4.2.3 Expenditure budgets within Social Work have increased by £1.3m in relation to the Children's Social Care Pay Uplift from the Scottish Government.
- 4.3 There have also been adjustments to income and expenditure budgets in line with the Executive Director of Financial Service's delegated powers and budget realignments between and within various service departments to reflect the transfer of responsibilities and service reconfigurations.

5. Summary Position

Revenues

5.1 Council Tax

- 5.1.1 A probable outturn exercise has now been completed and is projecting that the actual income expected to be collected from council tax is £379.5 million. This is £2.4m more than budget.
- 5.1.2 The council tax collected to 31 December 2025 amounts to £265.6m. This represents 83.17% of the figure to be collected and is 0.02% behind last year's equivalent collection figure. The collection target for 2025/26 is 94%.

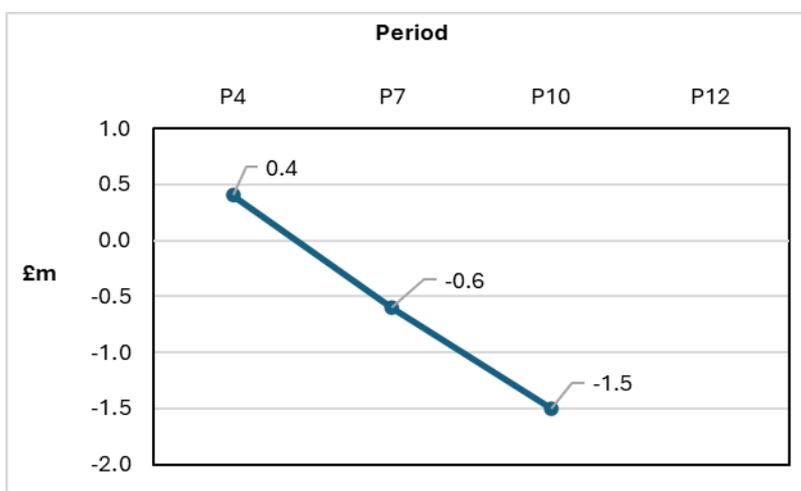
5.2 Non Domestic Rates

- 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 December 2025 amounts to £338.5m. This represents 78.63% of the figure to be collected and is 1.11% 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 £1.5m against the budgeted position as at period 10. 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 £20.9m will be achieved. The shortfalls are within Chief Executives service (£0.2m) and NRS (£1.5m). 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 10 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 £0.1m

7.1.1 This reflects an overspend of £3.8m 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.

7.2 Education Services £-0.8m

7.2.1 This reflects an overspend of £5.1m in ASL due to additional staff and transport costs associated with the continued increasing demand in this area. The overspend in ASL is being off-set by underspends mainly in employee costs in Early Years where recruitment is ongoing. There are also underspends in teachers employee costs where additional teachers will be in place from August, but funding is for the full financial year.

7.3 Financial Services £-0.4m

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

7.4 Other Services £-0.4m

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.

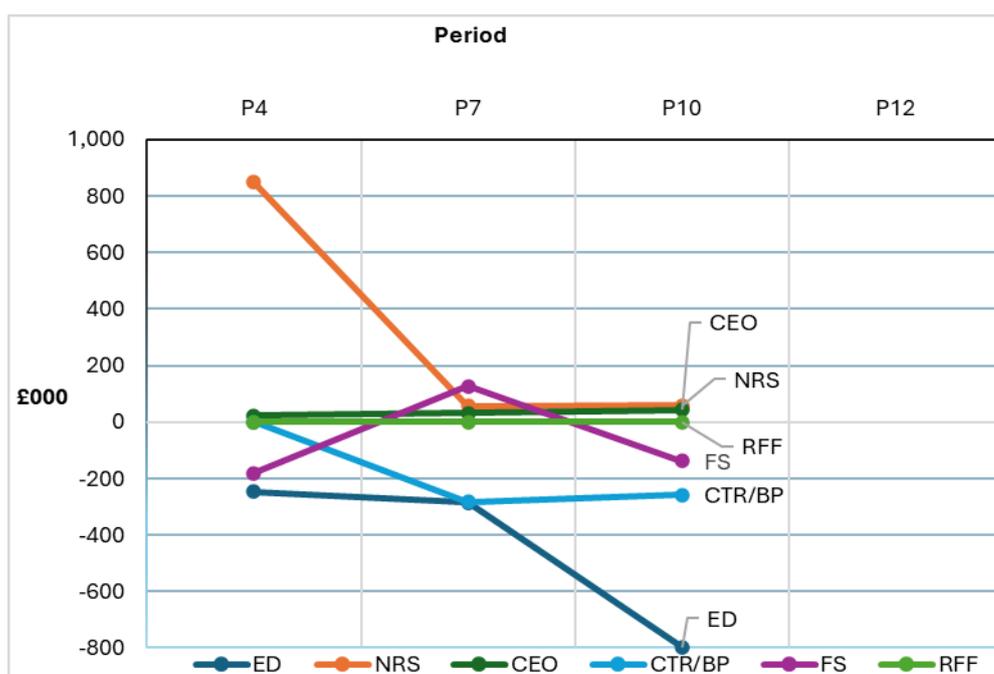
8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted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

8.3 At period 10 Social Work Services is showing an overspend of £1.7m. 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 £29.8 million. This is budgeted to be met from the Budget Support Fund in 2025-26. However, these costs are expected to fully extinguish this fund in the current year and so actions are required to address these costs in future years.

9. Service Variance Comparison

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



10. Forecast

10.1 As previously reported, the probable outturn 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 10 - 1 April 2025 to 12 December 2025

Measure	Status (Under or Over Budget Profile)	Period 10	Probable
Council Tax Income	Ahead		-£2.4m
Council Tax Collection Rate	Behind	-0.02%	
Non Domestic Rates Collection Rate	Behind	-1.11%	
General Fund Net Expenditure	Under	-£1.1m	+£0.3m
<u>Service Departments:</u>			
Chief Executive's Office	On budget		+£0.1m
Education Services	Under	-£0.8m	-£0.1m
Financial Services	Under	-£0.1m	+£0.3m
Financial Services – Benefit Payments	Under	-£0.3m	-£0.5m
Financial Services – Ring Fenced Funds	On budget		
Neighbourhoods, Regeneration and Sustainability	Over	+£0.1m	+£0.5m
		-£1.1m	+£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	+£1.7m	+£2.2m

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Budget Monitoring 2025/26

Revenues - Income Monitoring and Cash Collection

Period to 31st December 2025

Council Tax

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

Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	46,545	46,545	14.56	13.89	0.67
May	25,246	71,791	22.30	23.05	-0.75
June	28,339	100,130	30.88	31.01	-0.13
July	29,530	129,660	39.88	39.65	0.23
August	26,424	156,084	48.17	48.25	-0.08
September	27,591	183,675	56.69	56.88	-0.19
October	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			0.00	89.32	
February			0.00	92.23	
March			0.00	93.37	

**Total Cash to be Collected
(i.e. net of Council Tax Reduction etc)** **319,279**

Target collection in year (94%) **300,122**

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Budget Monitoring 2025/26

Revenues - Cash Collection

Period to 31st December 2025

Non Domestic Rates

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	24,112	24,112	5.42	5.90	-0.48
May	33,940	58,052	13.16	13.25	-0.09
June	62,336	120,388	27.36	26.93	0.43
July	30,362	150,750	34.42	34.29	0.13
August	30,470	181,220	41.43	41.69	-0.26
September	32,695	213,915	49.05	47.97	1.08
October	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			0.00	85.32	
February			0.00	90.40	
March			0.00	92.06	
Total Cash to be Collected		430,444			
Target collection in year (91%)		391,704			

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

PERIOD 10: 1 APRIL 2025 TO 12 DECEMBER 2025

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000	
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000		
125,379	1,627	127,006	Chief Executive's Office	118,880	118,312	13,638	13,113	105,242	105,199	43	OVER
822,395	38,617	861,012	Education Services	578,200	579,150	13,147	13,300	565,053	565,850	-797	
49,988	637	50,625	Financial Services	96,592	96,918	39,700	39,888	56,892	57,030	-138	
100,027	789	100,816	Financial Services - Council Tax Reduction Scheme/Benefit Payments	228,282	228,527	135,807	135,794	92,475	92,733	-258	
7,368	2,859	10,227	Financial Services - Ring-fenced Funds	7,184	7,184	0	0	7,184	7,184	0	
219,461	-26,566	192,895	Neighbourhoods, Regeneration and Sustainability	411,264	412,683	170,376	171,854	240,888	240,829	59	OVER
110,061	794	110,855	Related Companies and Joint Boards	83,454	83,838	17	17	83,437	83,821	-384	
-23,789	-91	-23,880	Specific Grant	0	0	146	146	-146	-146	0	
1,410,890	18,666	1,429,556	TOTAL	1,523,856	1,526,612	372,831	374,112	1,151,025	1,152,500	-1,475	

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

	4	7	10	12
Percentage	100.1%	99.9%	99.9%	

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

PERIOD 10: 1 APRIL 2025 TO 12 DECEMBER 2025

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure		Total Income		Net Expenditure		Variance on Net Expenditure £000
				Actual £000	Budgeted £000	Actual £000	Budgeted £000	Actual £000	Budgeted £000	
591,959	7,099	599,058	Social Work Services	640,733	630,266	277,168	268,413	363,565	361,853	1,712 OVER
-15,482	1,206	-14,276	Specific Grant	0	0	8,328	8,328	-8,328	-8,328	0
0	0	0	Transfer from IJB reserves	0	0	1,712	0	-1,712	0	-1,712
<u>576,477</u>	<u>8,305</u>	<u>584,782</u>	TOTAL	<u>640,733</u>	<u>630,266</u>	<u>287,208</u>	<u>276,741</u>	<u>353,525</u>	<u>353,525</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%	

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 10 - 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 12 December 2025.

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

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

2. Budget Changes

2.1 During periods 8 to 10 the net expenditure budget had increased by £0.146m.

2.2 The significant changes for periods 8 to 10 are as follows:

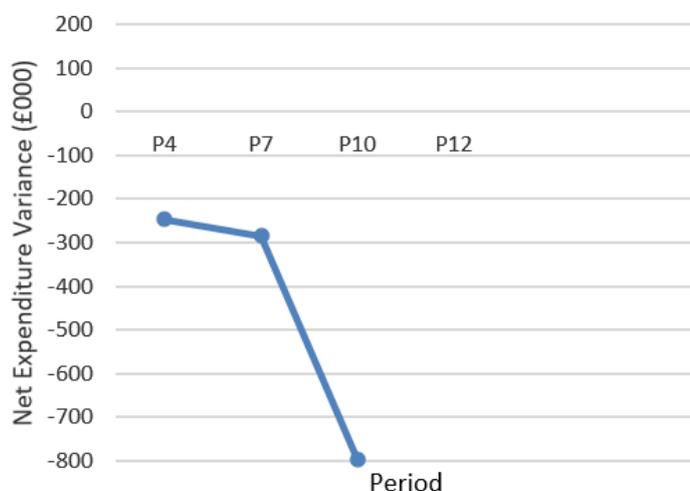
2.2.1 Expenditure and Income budgets have increased by £0.541m to reflect Youth Music Initiative funding from Creative Scotland.

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 £950,000 less than budget and gross income is £153,000 less than budget. This results in net expenditure being £797,000 under budget at period 10. This underspend is 0.14% 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 P10 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	-162	↑
Early Years Service	-3,651	↓
Primary Schools	-2,448	↓
Secondary Schools	274	↑
Additional Support for Learning	5,167	↑
Other Education Mainheads	23	↓

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 £3,243,000, supplies of £155,000 and transport of £1,146,000. The transport overspend is in relation to Taxis (£658,000), SPT (£68,000) and NRS Bus Provision (£420,000). 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 £478,000 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 19 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. Three cases have been unsuccessfully defended at tribunal in the last two months.

4.3 Other Education Service areas

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

5. Action

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

- Close scrutiny of primary and secondary staffing to ensure schools are staffed to entitlement and taking appropriate action if not.
- Progressing savings initiatives to remain on target.
- Reconfiguration of staffing within Early Years to align with the demand for the extended day and extended year provision.
- Work closely with Catering and FM to develop initiatives to encourage take up and reduce waste in school meals.
- A 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 continued to be reviewed and updated through the normal monitoring process where any material change is identified during the remainder of the year.

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

**EDUCATION SERVICES
PERIOD10 - 1 APRIL 2025 TO 12 DECEMBER 2025**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
5,786	371	6,157	Support Services	4,109	4,271	-162	-4	UNDER
137,728	6,747	144,475	Early Years Service	97,078	100,495	-3,417	-3	UNDER
288,829	27,825	316,654	Primary Schools	198,207	200,646	-2,439	-1	UNDER
281,825	23,155	304,980	Secondary Schools	198,106	197,750	356	0	OVER
98,443	3,176	101,619	Additional Support for Learning	71,278	66,589	4,689	7	OVER
7,094	195	7,289	Schools - Other	5,715	5,203	512	10	OVER
3,203	0	3,203	Education Maintenance Allowance / Bursaries	1,271	1,350	-79	-6	UNDER
123	0	123	Gateway	123	123	0	0	
657	568	1,225	Education Improvement Services	151	485	-334	-69	UNDER
7,854	-6,896	958	Education - Miscellaneous	922	1,021	-99	-10	UNDER
1,234	1,249	2,483	Vocational Training	1,240	1,217	23	2	OVER
832,776	56,390	889,166	TOTAL GROSS EXPENDITURE	578,200	579,150	-950	0	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	16	16	Support Services	16	16	0	0	
649	5,801	6,450	Early Years Service	5,117	4,883	234	5	OVER
2,254	6,304	8,558	Primary Schools	2,184	2,175	9	0	OVER
1,866	2,855	4,721	Secondary Schools	2,787	2,705	82	3	OVER
1,937	991	2,928	Additional Support for Learning	1,388	1,866	-478	-26	UNDER
675	86	761	Schools - Other	240	253	-13	-5	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	668	668	0	0	
0	0	0	Gateway	0	0	0	0	
0	95	95	Education Improvement Services	110	97	13	13	OVER
0	0	0	Education - Miscellaneous	0	0	0	0	
0	1,625	1,625	Vocational Training	637	637	0	0	
10,381	17,773	28,154	TOTAL DEPARTMENTAL INCOME	13,147	13,300	-153	-1	UNDER
822,395	38,617	861,012	DIRECT NET EXPENDITURE	565,053	565,850	-797	0	UNDER
23,789	91	23,880	Specific Government Grant	146	146	0	0	
798,606	38,526	837,132	ADJUSTED SERVICE NET EXPENDITURE	564,907	565,704	-797	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 10
– 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 12th December 2025. The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies. The attached monitoring statements compare actual financial performance to date with the budgeted position.
- 1.2 The Glasgow City Integration Joint Board (IJB) is responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The IJB hold its own reserves which can be used to mitigate any ongoing or future budget pressures.

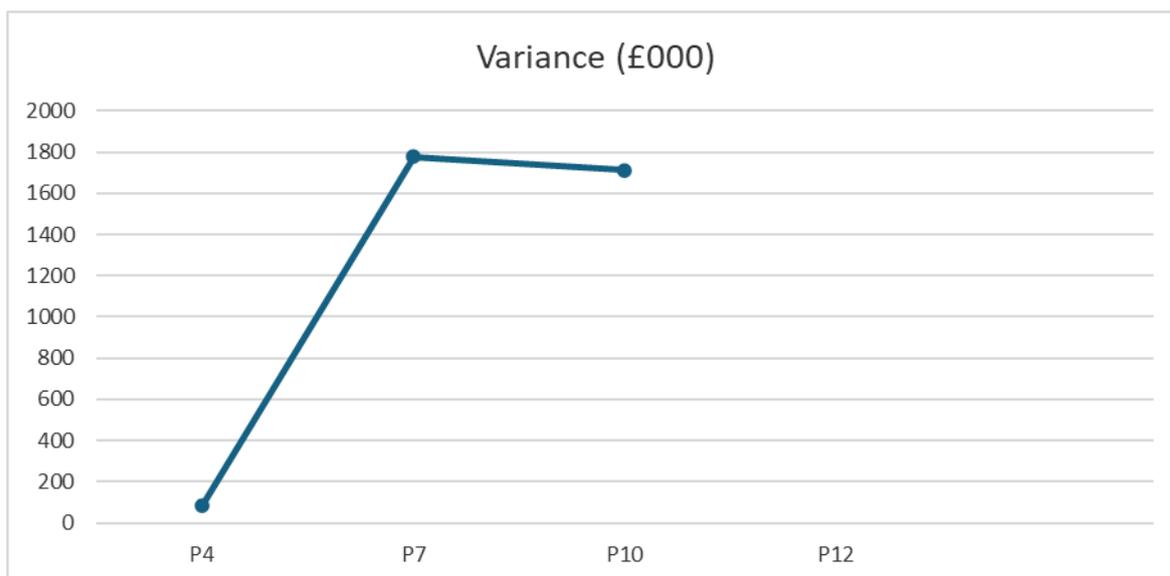
2. Budget Changes

- 2.1 During periods 8 to 10 the net expenditure budget has increased by £1,251,000.
- 2.2 In period 9 expenditure budgets were increased by a total of £1,261,000 in respect of the Children's Social Care Pay Uplift from the Scottish Government.
- 2.3 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the powers of the Executive Director of Financial Services.

3. Summary Position

- 3.1 Gross expenditure is £10,467,000 (1.66%) higher than budget and income is £8,755,000 (3.26%) more than budget, giving net expenditure of £1,712,000 (0.48%) 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 89% 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	3,162	↑
Older People/Physical Disability	-2,115	↓
Children and Families	80	↓
Criminal Justice	-544	↓
Resources	1,129	↑

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 £3,162,000.

There is a net overspend of £826,000 on core homelessness budgets after the GCC and Home Office funding is applied to offset the spend of £29,772,000 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 £622,000. There are overspends within Public Protection (£708,000) due to unachieved savings within the Health and Social Care Connect Service and Mental Health (£304,000) due to unachieved turnover savings. This is partly offset by underspends in Learning Disability (£177,000) and Management & Support (£247,000) due to vacancies.

Supplies and Services are overspent by £254,000. This is mainly within Mental Health (£215,000) and Addictions (£58,000) and relates to expenditure on legal costs and environmental house cleans.

Third party costs are overspent by £1,714,000. This is mainly within Learning Disability (£1,467,000) and Mental Health (£381,000) due to demand for care packages being greater than budget availability and is partly offset by underspends in Addiction Services (£135,000).

Transfer payments are overspent by £198,000. This is mainly within Health and Social Care Connect Services (£367,000) due to direct assistance payments and is demand led. This is offset by an underspend in Learning Disability (£174,000) due to Option 1 demand currently being less than budget.

The income over-recovery of £427,000 is mostly within Learning Disability in relation to direct payment recoveries.

4.3 Older People/Physical Disability

There is a net underspend of £2,115,000.

Employee costs are underspent by £874,000. Main underspends are in OP/Dementia and OP Residential & Day Care as a result of vacancies, and a reduction in the use of agency and overtime.

There is an overspend of £125,000 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, however reinstatement cost for vehicles returned in 2024/25 have impacted in 2025/26.

There is an overall overspend of £183,000 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 £305,000 for aids and adaptations due to lower levels of activity.

Income is over recovered by £1,079,000 mainly within OP Residential long-stay.

4.4 Children and Families

There is a net overspend of £80,000.

There is an underspend in Employee Costs of £1,230,000. 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 £906,000. There is an overspend in Direct Assistance of £800,000 which reflects the level of demand and support required in these areas including supporting families with no recourse to public funds. In addition, there is an overspend of £107,000 on Direct Payments.

Third Party Payments are overspent by £1,114,000. There are overspends on Residential Schools (£1,318,000), Personalisation (£805,000) and Purchased Placements (£261,000). Offsetting this are underspends for Kinship (£152,000), Provided Fostering (£396,000), Public Agencies (£245,000), Shared Care and Short Breaks (£126,000), family support (£210,000), and Adoption (£208,000). These variances reflect the current placement numbers in services.

Income is over recovered by £858,000, including £184,000 for Unaccompanied Asylum-Seeking Children (UASC), £612,000 for Fees and Charges including Direct Payments and Fostering and £37,000 for Adoption Agencies.

4.5 Resources

There is a net overspend of £1,129,000.

Employee Costs are underspent by £998,000 mainly due to vacancies. Recruitment plans continue to be progressed to fill vacancies as quickly as possible, however this underspend reflects the challenges of recruiting in the current market.

Transport costs are overspent by £248,000 mainly due to the costs of utilising taxis and increased vehicle hire charges for vehicles used by TASS (Technical and Support Services).

Supplies and Services costs are overspent by £1,546,000. Within Technical Care Services, EquipU is overspent by £695,000 and Linguistics by £266,000, offset by £746,000 underspends in the Stairlift Service. This is based on activity levels. Excluding Technical Care Services there is an overspend of £1,343,000 which mainly relates to property spend and recruitment fee costs.

There is an under recovery within internal allocations of £305,000 for EquipU and Stairlifts due to lower levels of activity.

4.6 Criminal Justice

There is a net underspend of £544,000.

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 £1,712,000 (0.48%) more than budget for the period 1st April 2025 to 12th December 2025.

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

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

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

SOCIAL WORK SERVICES
PERIOD 10 - 1 APRIL 2025 TO 12 DECEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
261,491	67,563	329,054	Adults	262,219	254,181	8,038	3.16	OVER
308,242	18,238	326,480	Older People/Physical Disability	211,276	212,311	-1,035	-0.49	UNDER
139,023	8,919	147,942	Children and Families	104,843	103,909	934	0.90	OVER
20,317	5,710	26,027	Criminal Justice	16,368	16,912	-544	-3.22	UNDER
105,585	-21,085	84,500	Resources	46,027	42,953	3,074	7.16	OVER
834,658	79,345	914,003	TOTAL EXPENDITURE	640,733	630,266	10,467	1.66	OVER
Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
39,819	58,001	97,820	Adults	74,183	69,307	4,876	7.04	OVER
11,007	1,643	12,650	Older People/Physical Disability	9,243	8,163	1,080	13.23	OVER
6,664	911	7,575	Children and Families	5,647	4,793	854	17.82	OVER
5,723	5,847	11,570	Criminal Justice	6,897	6,897	0	0.00	ON LINE
179,486	5,844	185,330	Resources	181,198	179,253	1,945	1.09	OVER
242,699	72,246	314,945	TOTAL INCOME	277,168	268,413	8,755	3.26	OVER
591,959	7,099	599,058	NET EXPENDITURE	363,565	361,853	1,712	0.47	OVER
15,482	-1,206	14,276	Specific Grant	8,328	8,328	0		
576,477	8,305	584,782	REVISED NET EXPENDITURE	355,237	353,525	1,712	0.48	OVER
0	0	0	Transfer from IJB Reserves	-1,712	0	-1,712		
576,477	8,305	584,782	FINAL NET EXPENDITURE	353,525	353,525	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 10 – 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 12 December 2025.
- 1.2 The statement is based on information contained in the Council's corporate financial system and includes accruals and adjustments in line with agreed financial policies.
- 1.3 The attached monitoring statements compare actual financial performance to date with the budgeted position.

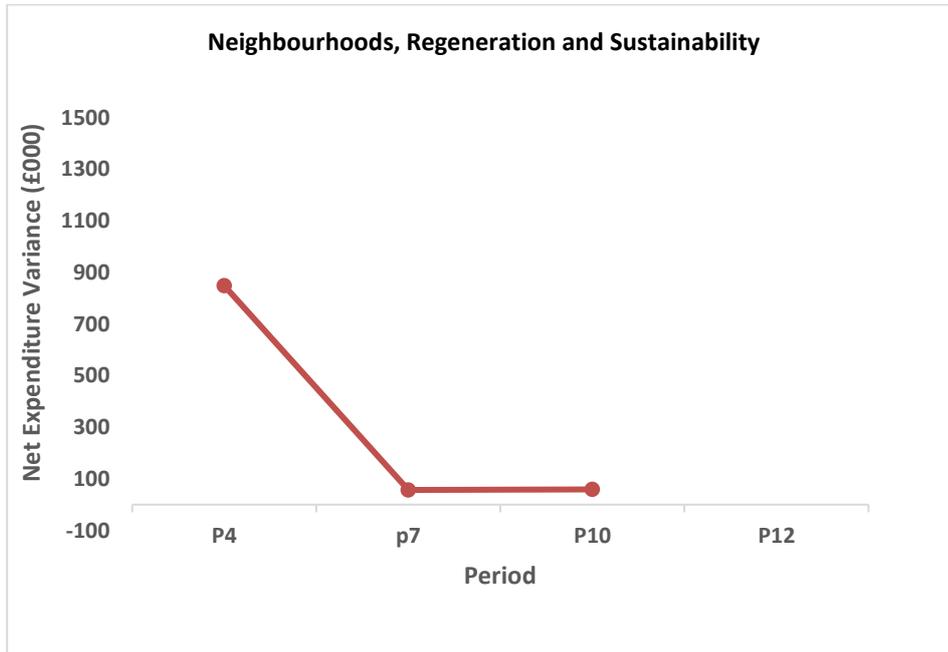
2. Budget Changes

- 2.1 The gross expenditure budget has increased during periods 8 to 10 by £3.485m. The gross income budget has increased by £3.367m. The net expenditure budget has therefore increased by £0.118m to period 10. The cumulative net expenditure budget is £192.895m at the 12 December 2025.
- 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 £1.419m less than budget and gross income is £1.478m less than budget. This results in net expenditure being £0.059m more than budget at period 10. This overspend is 0.02% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2025-26 budget includes approved savings of £7.752m. At this stage of the year, it is anticipated actual savings will amount to £6.192m representing 80% 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	-252	↓
Planning and Building Standards	-154	↑
Housing	-291	↓
Regulatory	-518	↓
Community Safety	-640	↓
Refuse Collection and Disposal	3,768	↑
Parks and Open Spaces	-351	↓
Streetscene	-1,183	↓
Roads Operations	-413	↑
Consultancy Services	-474	↓
Property Asset Management	589	↑
Transport	49	↑
Business Support	-71	↓
TOTAL	59	↑

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

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

4.2 Refuse Collection and Disposal

Net expenditure is £3.768m more than budget due to a number of factors across the division. Employee costs are £0.856m greater than budget due to absence levels and a delay in the roll out of service reform projects.

The net overspend on employees' budget has reduced in recent months as the result of implementing stricter management controls on overtime. Transport costs are £0.440m 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 £1.177m due to the higher cost of these contracts in a challenging environment. Purchase of services is £0.118m over budget.

Income is less than budget mainly due to an under recovery of Commercial Waste income.

4.3 **Property Asset Management**

Net expenditure is £0.589m more than budget as a result of higher than expected cost on utilities and building repairs predominantly in relation to the Education property estate.

4.4 **Other NRS Service areas**

The overspends in Refuse and Property are being partly off-set by underspends in other areas of NRS, in relation to staffing costs due to vacancies across a number of services and an over recovery of income from Planning fees 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 10: 1 April 2025 to 12 December 2025**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
1,066	1,046	2,112	Sustainability	1,356	1,388	-32	-2		UNDER
9,444	-334	9,110	Planning and Building Standards	6,534	6,083	451	7		OVER
122,034	180	122,214	Housing	75,971	75,761	210	0		OVER
11,491	276	11,767	Regulatory	7,182	7,776	-594	-8		UNDER
21,225	975	22,200	Community Safety	12,317	13,006	-689	-5		UNDER
84,376	2,235	86,611	Refuse Collection and Disposal	59,079	56,069	3,010	5		OVER
28,708	1,587	30,295	Parks and Open Spaces	18,171	19,092	-921	-5		UNDER
25,492	734	26,226	Streetscene	16,246	17,402	-1,156	-7		UNDER
48,379	1,853	50,232	Roads Operations	25,787	26,211	-424	-2		UNDER
12,267	-2,109	10,158	Consultancy Services	7,692	8,360	-668	-8		UNDER
207,531	348	207,879	Property Asset Mangement	160,932	160,737	195	0		OVER
14,657	496	15,153	Transport	9,079	9,925	-846	-9		UNDER
15,888	-273	15,615	Business Support	10,918	10,873	45	0		OVER
602,558	7,014	609,572	TOTAL GROSS EXPENDITURE	411,264	412,683	-1,419	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	323	103	220	214		OVER
7,002	100	7,102	Planning and Building Standards	5,794	5,189	605	12		OVER
122,545	0	122,545	Housing	73,119	72,618	501	1		OVER
3,686	74	3,760	Regulatory	2,866	2,942	-76	-3		UNDER
10,515	734	11,249	Community Safety	6,793	6,842	-49	-1		UNDER
24,301	1,132	25,433	Refuse Collection and Disposal	17,015	17,773	-758	-4		UNDER
10,965	133	11,098	Parks and Open Spaces	7,455	8,025	-570	-7		UNDER
115	0	115	Streetscene	114	87	27	31		OVER
55,697	362	56,059	Roads Operations	39,492	39,503	-11	0		UNDER
8,701	-2,191	6,510	Consultancy Services	4,615	4,809	-194	-4		UNDER
125,202	32,631	157,833	Property Asset Mangement	3,878	4,272	-394	-9		UNDER
13,335	1,323	14,658	Transport	8,709	9,604	-895	-9		UNDER
427	-300	127	Business Support	203	87	116	133		OVER
383,097	33,580	416,677	TOTAL DEPARTMENTAL INCOME	170,376	171,854	-1,478	-0.9		UNDER
219,461	-26,566	192,895	DIRECT NET EXPENDITURE	240,888	240,829	59	0		OVER
0	0	0	Specific Government Grant	0	0	0	0		
219,461	-26,566	192,895	ADJUSTED SERVICE NET EXPENDITURE	240,888	240,829	59	0		OVER



Glasgow City Council

Financial Services

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 10 - 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 12 December 2025.

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

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

2. Budget Changes

2.1 During periods 8 to 10 the net expenditure budget has increased by £0.811m to 12 December 2025.

2.2 The significant changes to period 10 are:

2.2.1 Expenditure budgets have increased by £0.789m to reflect the additional funding received from the Scottish Government for discretionary housing payments.

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

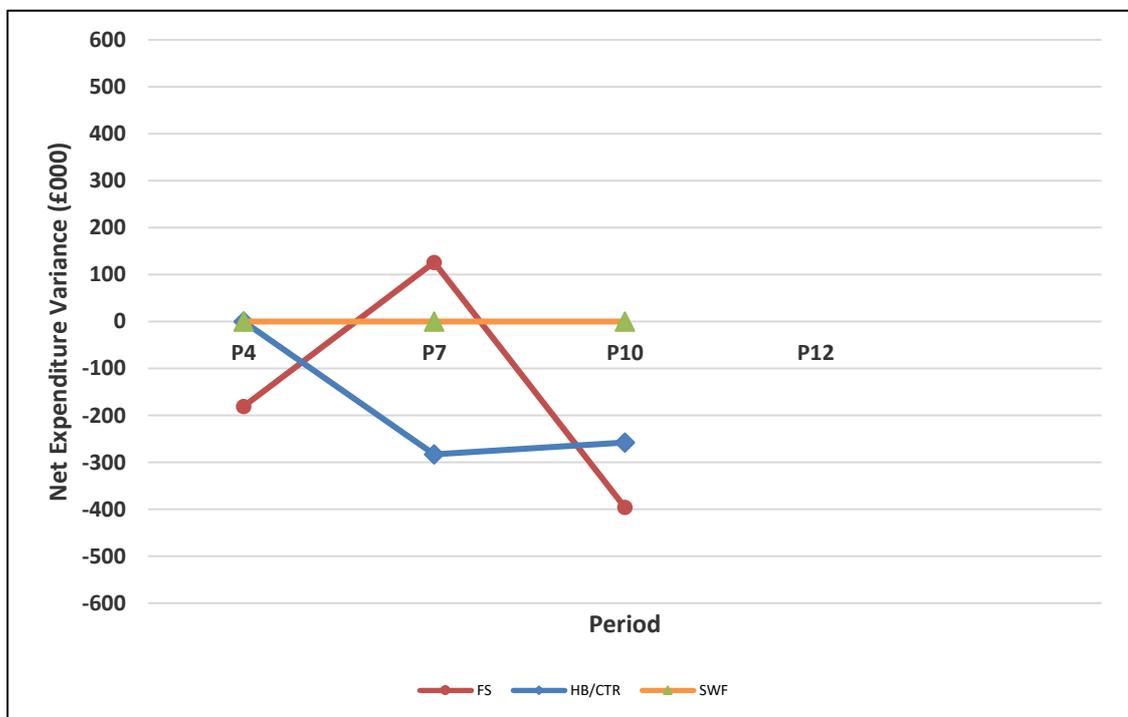
3.1 Gross expenditure is £0.326m less than the estimate and income is £0.188m less than the estimate. This results in a departmental net underspend of £0.138m (0.2%) to date.

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 £92.475m which is which is £0.258m 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 £0.396m (0.2%).

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	-205	↓
Assessor & E.R.O.	-101	↓
Support Services	192	↑
Customer & Business Services	-27	↑
Other Financial Services	3	↑

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 £0.205m has been the result of the service continuing to have difficulties in recruiting for a number of vacant posts (which had been expected to be filled in period 8) and the recovery of income within Encore being higher than anticipated for this point of the year, the combination of both of these has improved the position when compared to the probable undertaken at period 7.

4.3 **Assessor and ERO**

The net underspend of £0.101m is mainly due to an underspend in employee costs which is a result of recruitment challenges.

4.4 **Support Services**

The net overspend of £0.192m is mainly due to an overspend in third party payments due to an overspend in empty Property Relief.

4.5 **Customer & Business Services**

The net underspend is mainly due to an underspend in employee costs which are offset by overspends in supplies and services, mainly postages.

4.6 **Other Financial Services Divisions**

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

5. **Action**

No action required at this stage.

6. **Forecast**

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

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

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

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 10: 1 APRIL 2025 TO 12 DECEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
12,464	188	12,652	Financial Strategy & Management	5,295	5,281	14	0	OVER
1,844	17	1,861	Audit & Inspection	1,271	1,357	-86	-6	UNDER
10,671	0	10,671	Support Services	6,319	6,125	194	3	OVER
3,748	31	3,779	Assessor & E.R.O.	2,557	2,652	-95	-4	UNDER
4,384	40	4,424	Strathclyde Pension Fund Office	3,088	3,088	0		
31,612	177	31,789	Customer & Business Services	21,956	22,132	-176	-1	UNDER
81,775	17	81,792	Catering and Facilities Management	56,106	56,283	-177	0	UNDER
146,498	470	146,968	TOTAL DEPARTMENTAL EXPENDITURE	96,592	96,918	-326	0	UNDER

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,318	0	9,318	Financial Strategy & Management	85	83	2	2	OVER
366	0	366	Audit & Inspection	83	160	-77	-48	UNDER
2,775	0	2,775	Support Services	2	0	2		OVER
62	0	62	Assessor & E.R.O.	68	62	6	10	OVER
5,421	0	5,421	Strathclyde Pension Fund Office	0	0	0		
7,885	280	8,165	Customer & Business Services	3,247	3,396	-149	-4	UNDER
70,683	-447	70,236	Catering and Facilities Management	36,215	36,187	28	0	OVER
96,510	-167	96,343	TOTAL DEPARTMENTAL INCOME	39,700	39,888	-188	0	UNDER
49,988	637	50,625	DIRECT DEPARTMENTAL NET EXPENDITURE	56,892	57,030	-138	0	UNDER
0	0	0	Specific Government Grant	0	0	0		
49,988	637	50,625	ADJUSTED DEPARTMENTAL NET EXPENDITURE	56,892	57,030	-138	0	UNDER

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	0	263,347	Housing Benefit Payments	135,822	135,412	410	0	OVER
14,572	789	15,361	Discretionary Housing Payments	10,583	10,583	0		
84,455	0	84,455	Council Tax Reduction	81,877	82,532	-655	0	UNDER
362,374	789	363,163	TOTAL BENEFIT EXPENDITURE	228,282	228,527	-245	0	UNDER

INCOME TO DATE

262,347	0	262,347	Housing Benefit Payments	135,794	135,794	0		
0	0	0	Discretionary Housing Payments	13	0	13	0	OVER
262,347	0	262,347	TOTAL BENEFIT INCOME	135,807	135,794	13	0	OVER
100,027	789	100,816	COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EX	92,475	92,733	-258	0	UNDER

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	2,859	10,227	Scottish Welfare Fund	7,184	7,184	0	0	
157,383	4,285	161,668	ADJUSTED SERVICE NET EXPENDITURE	156,551	156,947	-396	0	UNDER



Glasgow City Council

Chief Executive's Office

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

Contact: Alan Rennie 74620

Budget Monitoring: Period 10 – 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 12 December 2025.

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

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

2. Budget Changes

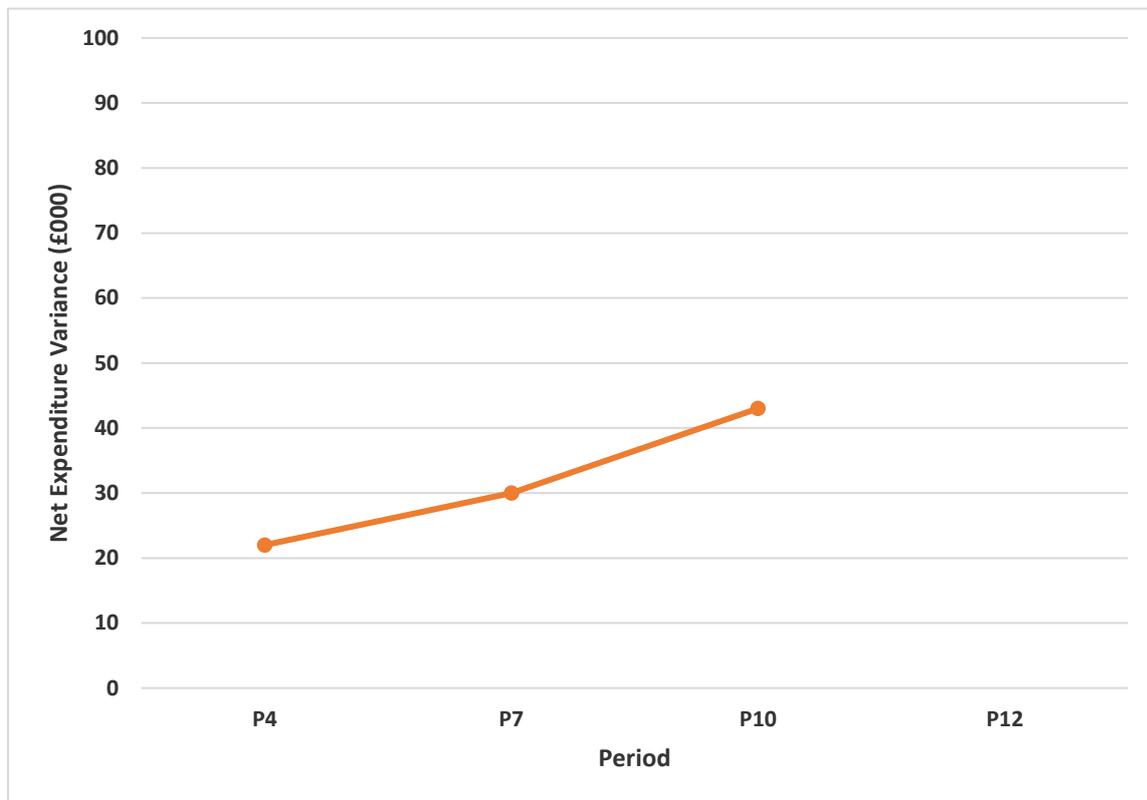
2.1 During periods 8 to 10 the net expenditure budget has decreased by £0.034m to 12 December 2025.

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

3. Summary Position

3.1 Gross expenditure is £568,000 more than budget and income is £525,000 more than budget. This results in a net overspend of £43,000 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	238	↑
Legal & Administration	-23	↓
Human Resources	299	↑
Transformation and Financial Inclusion	140	↑
Economic Development	-611	↓

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 £238,000 is mainly attributable to employee costs.

4.3 **Legal & Administration**

The underspend of £23,000 is mainly due to an over recovery of income offset by an overspend in employee costs.

4.4 **Human Resources**

The overspend of £299,000 is mainly attributable to employee costs.

4.5 **Transformation and Financial Inclusion**

The overspend of £140,000 is mainly attributable to employee costs.

4.6 **Economic Development**

The underspend of £611,000 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 10: 1 APRIL 2025 TO 12 DECEMBER 2025

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance			
£000	£000	£000		£000	£000	£000	%		
10,331	395	10,726	Communication and Corporate Governance	8,051	7,770	281	4		OVER
12,016	241	12,257	Legal & Administration	9,561	9,051	510	6		OVER
4,775	583	5,358	Human Resources	4,517	4,206	311	7		OVER
8,489	-825	7,664	Transformation and Financial Inclusion	5,389	5,262	127	2		OVER
69,268	761	70,029	ICT	53,953	53,953	0	0		
39,115	22,636	61,751	Economic Development	37,409	38,070	-661	-2		UNDER
143,994	23,791	167,785	TOTAL GROSS EXPENDITURE	118,880	118,312	568	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	435	392	43	11		OVER
7,245	0	7,245	Legal & Administration	3,671	3,138	533	17		OVER
417	0	417	Human Resources	115	103	12	0		OVER
393	0	393	Transformation and Financial Inclusion	264	277	-13	-5		UNDER
8,131	164	8,295	ICT	6,262	6,262	0	0		
1,800	22,000	23,800	Economic Development	2,891	2,941	-50	-2		UNDER
18,615	22,164	40,779	TOTAL DEPARTMENTAL INCOME	13,638	13,113	525	4		OVER

125,379	1,627	127,006	DIRECT NET EXPENDITURE	105,242	105,199	43	0		OVER
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			0 Specific Government Grant			0			
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125,379	1,627	127,006	ADJUSTED SERVICE NET EXPENDITURE	105,242	105,199	43	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 10 - 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 12 December 2025.

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

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

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

2. Budget Changes

There were no changes to the net expenditure budget during periods 8 to 10.

3. Summary Position

Gross expenditure is £0.384m underspent to period 10 and income is online against budget. This results in a departmental net underspend of £0.384m (0%) to date.

4. Reason for Variance

The net underspend of £0.384m 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 10 : 1 APRIL 2025 TO 12 DECEMBER 2025**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	%	
£000	£000	£000		£000	£000	£000	%	
2,160	-245	1,915	City Building Joint Venture	1,580	1,915	-335	-17	UNDER
500	0	500	City Building Contracts	500	500	0	0	
87,555	708	88,263	Glasgow Life	65,608	65,657	-49	0	UNDER
4,234	45	4,279	Jobs & Business Glasgow	3,209	3,209	0	0	
2,416	26	2,442	City Property (Glasgow) LLP	1,838	1,838	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	8,343	8,343	0	0	
110,105	794	110,899	TOTAL GROSS EXPENDITURE	83,454	83,838	-384	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	83,437	83,821	-384	0	UNDER
0	0	0	Specific Government Grant	0	0	0	0	
110,061	794	110,855	ADJUSTED SERVICE NET EXPENDITURE	83,437	83,821	-384	0	UNDER



Glasgow City Council

Common Good

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 10 – Common Good

1. Introduction

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

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

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

2. Budget Changes

There were no budget changes to the common good budget during periods 8 to 10.

3. Summary Position

This monitoring report covers a period equivalent to 70% of the financial year. Gross expenditure to date is £398,000, which is 49% of the annual gross expenditure budget. Gross income received to date is £260,000, resulting in net loss of £138,000.

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	£75,793
Charities	£1,856
Events	£71,647
International Visitors	£13,874
Special Individuals	£15,210
Administration costs	£42,763
Total	£221,143

4. Forecast

There has been spend to date of £221,143 and a further £175,672 being committed for civic receptions in 2025/26. The remaining civic receptions expenditure budget of £41,185 is available for spend up to 31 March 2026.

In addition, £57,220 has been committed in respect of events beyond 2025/26 and it is envisaged that this will be funded from future year's budget. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events. A detailed breakdown of the commitments for 2025/26 and beyond is provided in Appendix 1.

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

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

Appendix 1

Civic Receptions Committed 2025/26

2025/26 Civic Hospitality Commitments
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Date	Function	Approved	Total Cost	Category
16-Oct-25	Drumchapel Credit Union 50th Anniversary	17-Jun-25	£1,000	Anniversaries
23-Oct-25	Blackhill Bowling Club Centenary	19-May-25	£4,800	Anniversaries
28-Oct-25	Amnesty Int - Glasgow	11-Jul-25	£600	Anniversaries
16-Dec-25	Glasgow 850 Volunteers	17-Mar-25	£7,500	Anniversaries
30-Jan-26	Royal Black Preceptory Hutchesontown No. 118	29-Oct-25	£3,500	Anniversaries
06-Feb-26	150th Anniversary of Lodge Plantation 581	23-Jul-25	£3,600	Anniversaries
26-Feb-26	Partick Thistle Football Club 150th Anniversary	05-Sep-25	£7,500	Anniversaries
	Total for Anniversaries		£28,500	

Date	Function	Approved	Total Cost	Category
03-Oct-25	Army Benevolent Fund Curry Lunch	03-Feb-25	£1,050	Charities
21-Oct-25	Scottish Refugee Council	08-Apr-25	£1,400	Charities
12-Nov-25	Includeme2club Volunteers	09-Dec-24	£5,000	Charities
13-Dec-25	Roy Castle Lung Foundation	06-Jan-25	£600	Charities
	Total for Charities		£8,050	

Date	Function	Approved	Total Cost	Category
20-Sep-25	LP 850 Choral Extravaganza	02-Apr-25	£6,000	Events
23-Sep-25	Irish in Scotland Event	10-Jul-25	£490	Events
02-Oct-25	Road Safety Awards	18-Sep-25	£1,200	Events
09-Oct-25	Italian Women Event - Int Day of the Girl	08-Jul-25	£750	Events
15-Oct-25	Black History Month Celebration	19-Aug-25	£490	Events
16-Oct-25	Glasgow850 RSA Gathering	08-Jul-25	£1,400	Events
17-Oct-25	Auld Alliance	19-Aug-25	£1,400	Events
21-Oct-25	Garden of Remembrance	12-Sep-25	£600	Events
22-Oct-25	Molendinar Lecture	01-Sep-25	£500	Events
30-Oct-25	MOD 850 Concert	13-Aug-25	£3,500	Events
05-Nov-25	Local Government Information Unit Awards	29-Apr-25	£490	Events
05-Nov-25	850 Medal Exhibition - CofGC	04-Sep-25	£400	Events
06-Nov-25	Interfaith Glasgow 850 Declaration	04-Sep-25	£2,000	Events
06-Nov-25	Glasgow Council on Alcohol	18-Sep-25	£1,000	Events
09-Nov-25	Remembrance Sunday	27-Jun-25	£7,500	Events
13-Nov-25	Havana Glasgow Film Festival	02-Oct-25	£1,400	Events
13-Nov-25	Medals for Architecture	04-Oct-25	£300	Events
20-Nov-25	Christmas Light Switch On	12-Nov-25	£120	Events
28-Nov-25	St Andrew's Glasgow 850 Gala Dinner	23-Apr-25	£7,200	Events
01-Dec-25	Glasgow Sports Awards 2025	02-Jun-25	£7,500	Events
03-Dec-25	Community Champion Final	21-Jan-25	£12,000	Events
03-Dec-25	Blessing of the Crib	09-Apr-25	£240	Events
04-Dec-25	Cancer Research UK Carol Concert	18-Mar-25	£900	Events
05-Dec-25	Children's Party	02-Oct-25	£5,720	Events
05-Dec-25	Glasgow850 Panto Exhibition	21-Nov-25	£500	Events

06-Dec-25	Baby's First Christmas	08-Jul-25	£4,835	Events
08-Dec-25	Senior Citizens Lunches	08-Jul-25	£42	Events
09-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
09-Dec-25	Glasgow Speakers Club	28-Oct-25	£200	Events
10-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
11-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
11-Dec-25	Reception following Full Council	21-Oct-25	£750	Events
12-Dec-25	Senior Citizens Lunches	08-Jul-25	£12,765	Events
14-Dec-25	Carols for Peace	11-Nov-25	£1,500	Events
17-Dec-25	Glasgow850 Christmas Concert	10-Jul-25	£1,500	Events
06-Mar-26	Int Women's Day - Scottish Women's Convention	16-Jul-25	£3,750	Events
	Total for Events		£127,237	

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

Date	Function	Approved	Total Cost	Category
28-Sep-25	Children's Panel Awards	17-Dec-24	£3,000	Special Individuals
09-Oct-25	Lunch with Mr and Mrs Paterson	07-Oct-25	£75	Special Individuals
16-Nov-25	Glasgow Council on Alcohol	05-Feb-25	£1,000	Special Individuals
20-Nov-25	Tour and Tea for Maureen and George Houston	12-Nov-25	£18	Special Individuals
21-Nov-25	BEM Presentation James Hamilton	12-Sep-25	£320	Special Individuals
26-Nov-25	Civic Scotland's Town Partnership	18-Sep-25	£600	Special Individuals
16-Dec-25	Present General Service Medal to Mrs Rene McLean, WAAF Veteran	26-Nov-25	£72	Special Individuals
23-Jan-26	BEM presentation Leanne McGuire	20-Oct-25	£480	Special Individuals
11-Feb-26	Bid for the International Congress of Mathematicians (ICM2030)	03-Dec-25	£1,250	Special Individuals
	Total for Special Individuals		£6,815	

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

Date	Function	Approved	Total Cost	Category
16-Jan-26	The Beatson Hoolie Charity Event	20-Oct-25	£1,000	Charity Tables
	Total Spend for Charity Tables		£1,000	

Total Civic Hospitality Commitments for 2025/26	£175,672
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Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

Date	Function	Approved	Cost	Category
23-Apr-25	50th Anniversary of Queens Cross Housing Association	27-Feb-25	£3,000	Anniversaries
14-May-26	City Mission 150th Anniversary	21-Dec-22	£4,000	Anniversaries
22-May-26	Lodge Western 1346 Centenary	22-Apr-24	£2,200	Anniversaries
16-Jun-26	Glasgow Times 150th Anniversary	20-Oct-25	£6,000	Anniversaries
18-Jun-26	200th Anniversary of the Maryhill/Ruchill Parish Church	02-May-25	£3,600	Anniversaries
20-Nov-26	St Francis Pipe Band Centenary	31-Mar-25	£3,500	Anniversaries
	Total for Anniversaries		£22,300	

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

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

Total Civic Hospitality Commitments for 2026/27

£26,020

Civic Receptions Committed 2027/28

2027/28 Civic Hospitality Commitments

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

Total Civic Hospitality Commitments for 2027/28

£16,200

Civic Receptions Committed 2028/29

2028/29 Civic Hospitality Commitments
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Date	Function	Approved	Cost	Category
02-Jun-28	Quincentenary of The Incorporation of Weavers in Glasgow	26-Feb-24	£15,000	Anniversaries
	Total for Anniversaries		£15,000	

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

OFFICIAL

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

**COMMON GOOD
PERIOD 10 - 1 APRIL 2025 TO 12 DECEMBER 2025**

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget	HEADING	Actual	Remaining Budget	Budget Spent to Date
£000	£000	£000		£000	£000	%
438	0	438	Civic Hospitality	214	224	49
95	0	95	Property Costs	61	34	64
273	0	273	Miscellaneous Charges	123	150	45
806	0	806	TOTAL GROSS EXPENDITURE	398	408	49

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	45	-2	105
263	0	263	Rental Income	215	48	82
806	0	806	TOTAL DEPARTMENTAL INCOME	260	546	32
0	0	0	NET EXPENDITURE/NET INCOME (-)	138	-138	