

Item 5

25th February 2026



Shape the future  
with confidence

# Glasgow City Council

## Best Value Thematic Review

Transformation: how councils are  
redesigning and delivering more  
efficient services to achieve planned  
outcomes

25 February 2026



The better the question.  
The better the answer.  
The better the world works.

# Contents page

Section	Page
Executive Summary	03
Introduction	04
1. To what extent does the Council have clear plans for transformation that links to its priorities and support long-term financial sustainability?	05
2. To what extent do the Council's programme management arrangements facilitate effective oversight of its transformation plans?	09
3. To what extent are communities and partners involved in the development and delivery of the Council's plans for transformation?	12
4. To what extent has the Council considered the impact of its transformation activity, including on vulnerable or protected groups?	15
Appendices	16

## About this report

This report has been prepared in accordance with Terms of Appointment Letter, through which the Accounts Commission has appointed us as external auditor of Glasgow City Council for financial years 2022/23 to 2026/27.

This report is for the benefit of the Council and is made available to the Accounts Commission, the Controller of Audit and Audit Scotland (together the Recipients). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

## Accessibility

Our Best Value Thematic Report may be available on Audit Scotland's website and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018. Responsibility rests with the publishing organisation to ensure that standards are met.

## Executive summary

Under the Code of Audit Practice June 2021, we perform an annual programme of work in relation to Best Value and wider scope responsibilities. This work includes reviews based on annual thematic Best Value topics prescribed by the Accounts Commission (“the Commission”).

For 2024/25, the Commission has directed auditors to report on transformation and how the Council is redesigning and delivering more efficient services to achieve planned outcomes.

Transformation, through greater collaboration with partners, will be key for councils to deliver more sustainable service models in challenging financial climates. The [Best Value in Scotland report](#) highlighted that the Commission has seen mixed progress in transformation and reform to date. Councils have been good at making savings and driving improvements, but these have largely focused on service efficiencies rather than radical change.

Best Value is about more than good governance and managing resources effectively. It is also about a focus on improvement, on change and on delivering services that improve the lives of local people.

Our key conclusions against the 4 questions set by the Commission are outlined below.

---

### 1. To what extent does the council have clear plans for transformation that link to its priorities and support long-term financial sustainability?

The Glasgow Community Plan 2024-2034 makes addressing poverty the overriding priority of the Glasgow Community Planning Partnership (GCPP). This recognises that poverty has been a sustained issue in the city for decades and highlights how a whole-system change to tackling and eradicating poverty could have a positive impact on communities and reduce the cost to the public purse. This aligns to one of the Council’s 4 ‘Grand Challenges’ set out within its Strategic Plan 2022-2027 - ‘reduce poverty and inequality in our communities’. Poverty is therefore the focus of both the Council and community planning partners in respect of public service reform and transformation.

The Council faces a significant financial challenge, with a projected funding gap of £109.7 million over the next two financial years (2026/27 and 2027/28). This figure was outlined in the high-level financial outlook presented to the City Administration Committee in August 2025. The Council established a budget support fund in 2022/23, which totalled £105.4 million at 31 March 2023. The fund was intended to support the implementation costs of a range of budget options; however, it is now expected to be fully utilised by 31 March 2026. While the scale of the fund initially created scope for significant transformation, a substantial proportion has instead been used to address emerging budget pressures. As highlighted in our annual audit reports, the Council needs to strengthen its longer-term financial planning arrangements to better align resources with strategic priorities and wider public service reform.

It is therefore critically important that the Council can demonstrate both better outcomes for citizens as well as financial benefits to support the long-term sustainability of the Council. There is currently insufficient alignment between transformation projects and financial plans.

---

- 
- 2. To what extent do the council's programme management arrangements facilitate effective oversight of its transformation plans?**
- The Council has restructured its senior leadership, establishing the Corporate Leadership Team (CLT) to provide strategic oversight and embed Public Service Reform (PSR) at the heart of the Council's strategy. This revised governance framework - supported by dedicated steering groups and a Political Oversight Group - is intended to ensure that priorities such as reducing poverty and inequality are consistently monitored across Council activities. However, it is still too early to assess the effectiveness of these new arrangements.
- 3. To what extent are partners and communities involved in the development and delivery of the Council's plans for transformation?**
- The Council continues to work with partners and communities to support delivery of its transformation agenda. Initiatives such as Glasgow Helps provide a single, trusted access point for citizens to receive holistic support through a network of more than 250 partners. This collaborative approach helps ensure that support is tailored to individual needs and addresses both immediate crises and the underlying causes of poverty and inequality.
- The Council has also launched a Child Poverty Dashboard, which uses data to identify patterns of child poverty and target support towards families and areas most in need. This tool strengthens strategic decision-making and service design, enabling the Council and its partners to monitor progress and shape policy to reduce poverty across Glasgow's diverse communities.
- 4. To what extent has the Council considered the impact of its transformation activity, including on vulnerable or protected groups?**
- The Council's primary transformation activity is centered on a person-focused approach, prioritising support for vulnerable and protected groups as demonstrated by the Council's case study examples. By embedding prevention and early intervention into service redesign, the Council aims to deliver sustainable improvements and reduce inequalities for those most at risk. The Council has a long-standing approach to conduct equality impact assessments (EqIA) for significant changes to policies or services that are expected to affect protected groups or communities with socio-economic disadvantage.
- A new performance framework is being developed to support delivery of the Glasgow City Community Plan 2024-2034. Although work has been underway since 2024, the initial framework has not yet been finalised for testing in 2025 as originally planned.
- The Council's sixth annual Understanding Child Poverty in Glasgow report highlights that, in 2025, poverty levels among families claiming Council Tax Reduction have continued to rise. It is therefore critically important that the process for assessing the impact of the new Community Plan begins as soon as possible, enabling the Council and its partners to track progress against outcomes and adjust their approach where required—particularly in light of these concerning trends.
- This position is consistent with our assessment of performance management arrangements for the Council's Strategic Plan and its public performance reporting, where we have reported limited progress as part of our 2024/25 annual audit work.
-

# Introduction

## Best Value audit arrangements

The Code of Audit Practice (the Code), June 2021, significantly changed the approach that the Accounts Commission takes to Best Value. Under the updated arrangements, the approach to Best Value involves reporting both on:

- individual local government bodies; and
- thematically across the local government sector.

This supports the sharing of good practice lessons across the sector. Reporting to the Accounts Commission on individual councils is drawn from local external audit work performed as part of our Best Value and wider scope responsibilities, including the work we perform in relation to annual thematic topics prescribed by the Accounts Commission.

## Thematic focus in 2024/25

The Accounts Commission's Local Government Budgets 2024/25 briefing noted that councils' cumulative funding gap over the period to 2026/27 is £780 million. Councils need to identify and deliver recurring measures such as savings or increased income to be financially stable in the short-term. Transformation will therefore be key for councils to deliver more sustainable service models in challenging financial climates. The Accounts Commission has directed auditors to report on how the Council is designing and delivering more efficient services to achieve planned outcomes. This report outlines our considerations against the series of questions set by Audit Scotland:

1. To what extent does the Council have clear plans for transformation that links to its priorities and support long-term financial sustainability?
2. To what extent do the Council's programme management arrangements facilitate effective oversight of its transformation plans?
3. To what extent are communities and partners involved in the development and delivery of the Council's plans for transformation?
4. To what extent has the Council considered the impact of its transformation activity, including on vulnerable or protected groups?

An improvement action plan is included at Appendix 1 of this report. This sets out our audit recommendations in key areas, and the Council's planned responses.



# To what extent does the Council have clear plans for transformation that link to its priorities and support long-term financial sustainability?

## Introduction

The Accounts Commission's Local government budgets 2025/26 [briefing](#) noted that councils' have a cumulative funding gap of £997 million over the next two years. Councils across Scotland therefore need to identify and deliver recurring measures such as savings or increased income to be financially sustainable in the short term. The average council tax increase in 2025/26 was 9.6%.

The Council agreed its high-level medium-term Budget Strategy at the City Administration Committee in November 2023. The Council outlined its position that there was sufficient certainty around Scottish Government funding estimates to allow the Council to proceed with three-year savings plans. This strategy covered the period 2024-2027.

While the budget strategy allowed for earlier identification and development of savings options for the medium-term, the strategy does not constitute a medium-term financial plan, and the Council continues to set one-year budgets.

The Council presented its financial outlook over the next two financial years to City Administration Committee in August 2025. This set out a net gap of £109.7 million over 2026-27 and 2027-28.

The Council recognises the scale of the challenge of its forecast financial gap, having delivered over £360 million of savings in the past 10 years. In recent years, the Council has used its Budget Support Fund to support the deficit position, however the Fund is forecast to be fully utilised to support homelessness cost pressures by 31 March 2026. The Council's unearmarked reserves continue to fall below the medium-term target of 2% of net budgeted expenditure.

The budget gap, forecast elimination of the Budget Support Fund and low levels of reserves, highlight the need for early consideration of future budgets to allow time for considering service redesign options as the ability to identify and implement savings is becoming increasingly difficult without public service reform.

Without comprehensive longer term financial planning, there is a risk that the Council cannot deliver its public service reform agenda and there may be a requirement to respond to short-term budget pressures rather than invest in meaningful transformation designed to ensure the Council's financial and operational sustainability in the longer-term.

## **The Council has aligned its transformation approach to the Scottish Government's Public Service Reform Strategy**

The Scottish Government published '[Scotland's Public Service Reform Strategy](#)' in June 2025. The Strategy recognises that the need for public services that are efficient, integrated, prioritised prevention and empowered staff and service users as set out in the Christie Commission remains and that this vision has not been delivered to its full potential.

The Strategy aims to identify the underlying systemic barriers and root causes which prevent the public sector from moving faster and sets out practical actions to overcome those barriers.

The Council has put public service reform at the heart of its transformation approach. As reported in our Annual Audit Report, the Council continues to take forward transformation activity in areas including digital through the Digital Glasgow Strategy and climate change through the Council's Climate Plan. While work continues on delivering change across the Council, the primary focus is on reducing poverty, in line with the principles set out within the Scottish Government's 'Public Service Reform Strategy'.

## **The Council and its community planning partners have recognised that poverty is the problem that holds back too many of Glasgow's families from flourishing**

The Council's Strategic Plan 2022-27 (the Plan) was approved in October 2022 and reflects the political priorities of the administration, informed by engagement with communities throughout the election period. The Plan is mission-based and seeks to address four 'Grand Challenges' for the Council. A refresh of the Plan was completed in October 2024, resulting in 244 individual commitments to be delivered by 2027.

The Glasgow Community Plan 2024-2034 makes addressing poverty the overriding priority of the Glasgow Community Planning Partnership (GCPP). This recognises how poverty has been a sustained issue in the city for decades and highlights how a whole-system change to tackling and eradicating poverty could have a positive impact on communities and reduce the cost to the public purse. This aligns to one of the Council's 'Grand Challenges' as set out within their Strategic Plan 2022-2027 in respect of 'reduce poverty and inequality in our communities'. Furthermore, this priority aligns to the Scottish and Local Government's commitment through the Verity House agreement to work together to tackle poverty.

The adoption of a single overriding priority represents a significant shift from previous plans and signals the Glasgow Community Planning Partnership's commitment to delivering whole-system change in tackling and eradicating poverty. This demonstrates a clear focus on improvement, on change, and on delivering services that enhance the lives of local people.

According to the unaudited 2024/25 financial statements, the social work service is the Council's single largest service with annual expenditure of £1.526 billion. Investment in early intervention and prevention aimed at reducing child poverty has the potential to deliver significant long-term financial savings for the Council.

The GCPP along with the Scottish Government has created the No Wrong Door network for families that are facing child poverty. This network and approach seeks to ensure that individuals only need to reach out in one instance for support, and they will receive all relevant assistance that they require. The focus at the current time is in relation to "Tell your story once" and "Early intervention and prevention". These two working groups support collaboration across the various GCPP members. Information and data is shared through the wider network to allow other relevant Partners to provide the assistance to stabilise and enhance support to families through times of difficulty.

The focus of the Council is to eradicate poverty through early intervention and prevention work with affected families, which through these efforts, should see a long-term financial benefit to both the Council and the wider city. This long-term benefit will result in some initial ongoing costs to ensure that the families and children are receiving the help and assistance that they require. However, in the longer-term, it is hoped that this will positively impact the delivery of wider public services through reductions in demand for services supporting those in poverty.

### **The Council must demonstrate the affordability of public service reform plans within the Council's financial plans and ensure financial benefits are quantified**

The work on the child poverty programme should provide an overall financial benefit to the City as a whole, however direct financial benefits can be difficult to quantify and identify. In addition, there are likely to be significant indirect financial benefits.

Quantifying financial benefits on a project such as this is further complicated by the time phasing. Costs incurred today may only see a return on investment in several years' time. Given the scale of the financial challenge facing the Council over the medium-term, it's increasingly important that in addition to the wider benefits and improved outcomes for citizens, the Council can demonstrate financial benefits. There is a need for greater reporting and linkage between public service reform plans and the Council's financial plans. This has been somewhat recognised by the Council through the revised governance arrangements currently being implemented as explained in section 2.

- **Recommendation 1:** The Council should ensure that the financial benefits and savings associated with transformation projects are clearly articulated and where appropriate, included within financial plans.

## **The establishment of the Whole Family Early Intervention Funds provides funding alignment to deliver outcomes, but further opportunities exist**

A significant challenge for delivering whole city service transformation is the complex funding structure across the GCPP. The Verity House agreement between Scottish and local government signalled a commitment to change the way that funding is provided with a commitment to provide less ringfenced funding to local government.

A Whole Family Early Intervention Fund was established by the Council to facilitate the alignment of city policy and funding intentions in relation to child poverty. The Council has recognised that there is more to be done to secure the necessary funding flexibility to utilise available funding in a more thoughtful and intentional way to deliver the shared poverty agenda.

In partnership with the Scottish Government, the Council has made progress in relation to increased funding flexibilities across funds aligned to specific policy agendas. Whilst work is ongoing to secure alignment to funding ambitions at a national level, the development of a national framework to deliver on the Verity House Agreement will provide further opportunities to facilitate greater funding alignment.



# To what extent do the Council's programme management arrangements facilitate effective oversight of its transformation plans?

## Introduction

The Accounts Commission note that good programme management is essential to ensure councils are making sufficient progress against their transformation plans.

It is therefore crucial that the Council has a clear structure implemented which allows for effective oversight by both the corporate leadership team and those charged with governance and ensure that progress can be appropriately monitored, with priorities focussed on ensuring that child poverty is being addressed through the overall public service reform work that is undergoing.

## Leadership transformation is driving the Council's commitment to public service reform

The Council has recently restructured its senior leadership, transitioning from the former Corporate Management Team (CMT) to the new Corporate Leadership Team (CLT). These changes are a central component of the Council's commitment to delivering effective Public Service Reform (PSR) and tackling child poverty.

The CLT has agreed a renewed purpose to provide strategic leadership, vision, and oversight to ensure that all citizens benefit from a flourishing Glasgow. The team leads on key priorities including reducing child and family poverty, attracting investment and economic growth, managing city assets, and driving digital innovation. The CLT is chaired by the Chief Executive and meets monthly, with additional development sessions and risk, audit, and performance reviews scheduled throughout the year.

To support this transformation, a revised governance framework has been established. This includes a suite of steering groups and taskforces - such as the Public Service Reform Steering Group, Budget Steering Group, Child Poverty PSR Taskforce, and Glasgow Investment Group - which each have clear terms of reference and defined reporting structures. These groups are responsible for operationalising reform priorities, integrating financial strategy, and ensuring alignment with the Council's strategic goals. Each group includes relevant Directors and senior officers as members, ensuring that leadership is distributed and that committees remain focused on their specific roles and responsibilities.

The CLT retains overall responsibility for oversight and governance, receiving reports from all governance groups and making key decisions on PSR measures, strategic plans, and resource allocation. The new structure also includes a Political Oversight Group to ensure cross-party engagement and transparency, as well as a refreshed performance framework and internal communications plan to support accountability and staff engagement.

This restructuring reflects the Council's recognition that effective, collaborative leadership and robust governance are essential to achieving radical public service reform and delivering improved outcomes for Glasgow's families.

While the Council's governance transformation is underway, we recognise that these are still in the process of being fully embedded and therefore it is too early to assess the effectiveness of these arrangements.

The Community Plan is in its initial implementation phase, with citywide and local action plans, as well as a new performance management framework, being developed. This incremental approach is designed to ensure that new ways of working are established thoughtfully and sustainably, allowing time for partners and communities to adapt and contribute meaningfully.

In parallel, the Council's new governance arrangements, anchored by the CLT and supported by a suite of steering groups and taskforces, are beginning to take effect. These groups intend to provide greater clarity, agility, and transparency to decision-making, and aim to foster a more collaborative, person-centred, and place-based approach to service delivery. The Council reports that early feedback from partners and stakeholders indicates improved coordination, stronger community engagement, and a renewed sense of shared purpose across the Council and its partners.

## **The Council has a dedicated Financial Inclusion and Transformation team that is responsible for tackling poverty and inequality throughout Glasgow**

The Financial Inclusion & Transformation team is a dedicated team that the Council has established made up of approximately 17 individuals and the senior members in the team have significant experience working in Public Service Reform. The work performed by the team cover the various aspects of public service reform including as part of the wider child poverty programme of the Council. The Child poverty programme consists of 60 individuals to support driving forward public service reform through child poverty.

One of the key activities undertaken by the Financial Inclusion and Transformation team is the Financial Inclusion Support Officers (FISO) project. This was an initiative that was introduced in 2019, to embed support in a school setting for families where they are facing poverty issues and ensuring that they are maximising entitlements to generate income and supporting parents / carers to pursue pathways into employment.

The FISO project is in partnership with a number of entities throughout the public and third sector where support is being provided at 50 schools across the city. The growth of the project and the collaboration with partners has grown in recent years due to demonstration of its benefits. The project operated on uncertain annual funding until February 2025 when the Council committed to sustainable funding for the programme as part of the approval of the 2025/26 budget.

The FISO programme has demonstrated year-on-year growth since the first full year of reporting in 2021, with the most recent data available up to 31 March 2025. Over this four-year period, the number of claims made by families has increased by 27%, reaching 3,325 claims in the latest year. Financial gains for families have risen significantly - by 193% - to a total of £5.266 million in year and a collective total across the four-year period of £13.3 million. These figures demonstrate the tangible impact of the FISO programme in supporting families experiencing poverty and highlight the transformational potential of embedded financial inclusion support.

## Case Study 1: FISO

### Overview of the project

In August 2024, a family newly granted refugee status and living in temporary accommodation reached out to the FISO service at their local secondary school after receiving a group text message about available support. The family, comprising two parents and five children (including three in secondary school and one under five), was experiencing severe financial hardship.

Upon review, the Financial Inclusion Support Officer identified that the family's Universal Credit payments were being underpaid, and that they were unaware of entitlements such as free school meals and school clothing grants. The officer conducted a comprehensive benefit check and assisted the family in applying for Scottish Child Payment, Child Benefit, Free School Meals, School Clothing Grants, and Education Maintenance Allowance. The officer also helped the older children access free bus travel and provided energy advice, securing fuel top-ups to alleviate immediate cost pressures.

The family's monthly income increased by at least £660, with a total of £1,854 received in backdated awards. The children gained access to free school meals, school clothing grants, and travel support, reducing financial barriers to education. The family received practical support for energy costs and improved awareness of their entitlements.

This case highlights how the FISO project delivers targeted, person-centred support, enabling families facing complex challenges to access the financial assistance and practical help they need. The intervention not only improved the family's financial stability but also enhanced their access to education and essential services, demonstrating the real-world impact of embedded financial inclusion support within Glasgow's schools.

*Source: Glasgow City Council FISO Case Study August 2024*



# To what extent are communities and partners involved in the development and delivery of the Council's plans for transformation?

## Introduction

The Accounts Commission's [Best Value in Scotland](#) report noted that councils must now rethink how they work together, and with local partners and communities, to provide financially sustainable services. Audit Scotland note that few councils in Scotland provide services jointly or share support services across different councils to a great extent.

The Council and Glasgow Council for the Voluntary Sector (GCVS) have collaborated to establish Glasgow Helps. Glasgow Helps has simplified and created a channel for citizens to have a one point of contact through creating a single, trusted access point who can then connect the citizens quickly with the right help through a wide network of partners. The creation of Glasgow Helps has been transformational in ensuring that citizens receive holistic support that addresses both immediate crises and the underlying causes of poverty, inequality and poor wellbeing. This represents a fundamental shift from reactive, siloed interventions to a preventative, whole-system model that enables better outcomes at lower cost.

### **The Council used case studies to demonstrate key examples of how they worked with communities to transform services**

Glasgow Helps has established and maintains relationships with over 250 partners across the City, to ensure that they can offer the required holistic support at the preventative stages to ensure better outcomes at a lower cost to the Council and City.

[Case Study 2](#) demonstrates the benefits that Glasgow Helps has provided to individuals within the City and the fundamental impact that this has on families. Glasgow Helps was introduced as a service in May 2022, and - reflecting the positive feedback and impact it has had within communities - was made permanent in autumn 2023. Since then, it has formed part of the Council's core budget.

Glasgow Helps is an example of effective partnership working and the benefits that this can bring when resources and knowledge is shared as a collective project. Glasgow Helps has benefited through various public sector and third sector organisations providing secondments and placements to enhance the knowledge of the team and creating relationships that are directly beneficial to the services being offered. Glasgow Helps ensure that they continue to engagement with the communities that are utilising their services. This has been through various community organisations where collaboration and feedback sessions have been provided to understand the improvements that can be made to ensure that the service continues to be enhanced and developed as time progresses.

## Case Study 2: Glasgow Helps

### Overview of the project

Glasgow Helps have provided direct help to over 8,000 citizens in the City since January 2023.

#### Stephanie's Story

Stephanie, an 18-year-old expectant mother, was referred to Glasgow Helps by her Family Nurse in September 2023. Facing significant financial challenges due to a relationship breakdown and changes in employment, Stephanie was initially hesitant to accept support. Her reluctance stemmed from a desire for privacy, independence, and anxiety about relying on others, especially as she was care experienced and living in a small room in a family member's home.

Glasgow Helps, through its Holistic Support Officers (HSOs), adopted a patient, person-centred approach, working closely with Stephanie and her Family Nurse to build trust and understand her unique needs. The team developed a flexible care plan, addressing immediate financial concerns and gradually expanding support to include housing, parenting skills, and future aspirations. Key interventions included:

- Financial support and advice, with specialist input from One Parent Families Scotland (OPFS);
- Assistance in securing a permanent tenancy and furnishing her new home;
- Ongoing emotional and practical support through pregnancy and early motherhood; and
- Guidance on childcare and educational opportunities, helping Stephanie prepare to return to college with the goal of working in the NHS.

A defining strength of Glasgow Helps is its collaborative, multi-agency approach. By working with partners such as OPFS, DWP Youth Hub Work Coaches, health visiting teams, and housing specialists, Glasgow Helps was able to provide comprehensive, tailored support. This partnership ensured that Stephanie received expert advice on benefits, housing, parenting, and education, and that all agencies communicated regularly to maintain a strong, trusted support network. The result was not only immediate stability for Stephanie and her son but also empowerment to pursue long-term goals and independence. The case demonstrates how multi-agency collaboration can transform lives, moving families from crisis to opportunity and fostering resilience for the future.

*Source: Glasgow City Council Glasgow Helps Case Study: Stephanie's Story*

In December 2017, the Scottish Government enacted the Child Poverty (Scotland) Act, establishing statutory targets to significantly reduce child poverty by 2030. In response, Glasgow City Council developed a dedicated dashboard to monitor progress and inform strategic interventions. This dashboard is examined in greater detail in the case study below.

## Case Study 3: Child Poverty Dashboard

### Overview of the project

The Council launched the Child Poverty Dashboard in October 2023, drawing on Council Tax Reduction (CTR) data alongside inputs from the Department for Work and Pensions (DWP). This enhanced analysis enables the Council to make more informed strategic and operational decisions, ensuring support is directed to the families and individuals who will benefit most.

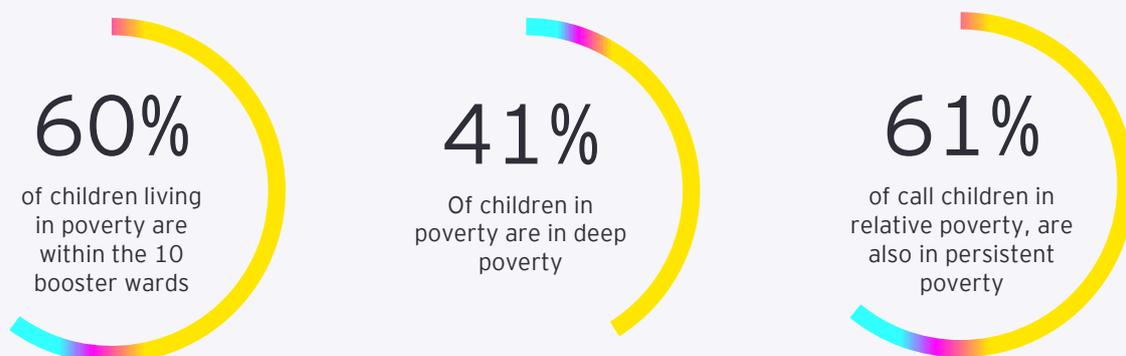
The need for the Dashboard reflects the scale of child poverty across the city: as reported in 2024, 34 out of every 100 children in Glasgow are living in poverty, and 10 of these are living in deep poverty.

The Child Poverty Dashboard provides monthly data to directly identify the patterns of child poverty and pin-pointing the families and booster wards that are living in deep poverty. The value of the dashboard is that this information is readily available to Council officers, and groups with an interest in reducing Child Poverty, with the knowledge to make decisions, design services and drive policy.

The Council is made up of 23 wards which are all experiencing varying levels of child poverty and requiring very different assistance from the Council and Partners due to the level of poverty, family profile, ethnicity etc. The Council was very keen to direct the work being performed to the families and areas that were most in need for assistance. This is where they had identified the 10 booster wards that made up 60% of the number of children living in poverty and many of these living within deep poverty.

The Council made the following commitments within 2024 with the aim of achieving these over the three-year period to 2027 and utilising the Child Poverty Dashboard to monitor the progress.

- Lifting 10% of families from deep poverty and into relative poverty, with continued improvement expected thereafter.
- Lifting 10% of families from just under the poverty threshold out of poverty.
- Preventing 10% of families currently just above the poverty threshold from falling into relative poverty.



Source: Glasgow City Council Child Poverty Dashboard - [Child Poverty Dashboard – CCI](#)



# To what extent has the Council considered the impact of its transformation activity, including on vulnerable or protected groups?

## Introduction

It is important that the Council has success measures to demonstrate the impact of its transformational activity on service quality; outcomes for people who use services, inequalities, and/or savings.

### **A Person-Centred and Community-Led Approach to Tackling Poverty**

The Council previously adopted a set of measures to address child poverty, guided by what was believed to be most beneficial for affected communities. However, these actions did not deliver the level of impact anticipated. In recognising this, the Council has taken responsibility for the limitations of its earlier approach and actively embraced constructive feedback. This has informed a revised approach which aligns more closely with the broader Public Service Reform agenda.

The new approach prioritises effective engagement with families affected by child poverty, aiming to collaboratively identify interventions that are both impactful and sustainable. This shift reflects the Council's commitment to learning from experience and ensuring that future actions are shaped by evidence, community insight, and a clear focus on long-term outcomes.

At the heart of this transformation is a strategic shift: establishing a single, unifying priority - tackling family poverty. The Council recognises that meaningful progress requires whole-system change and new ways of working. By embedding principles of prevention and early intervention into service redesign, the aim is to reduce reliance on crisis interventions and address root causes more effectively.

This revised approach is guided by the key principles of public service reform: person-centred design, place-based delivery, and collaborative working across services. These principles ensure that interventions are tailored to the lived experiences of families, responsive to local contexts, and aligned with wider reform efforts across the public sector.

## The new Performance Framework must be finalised to enable outcomes and progress to be assessed

Following the approval of the new Glasgow Community Plan 2024-2034, the GCPP committed to setting a Performance Management Framework which will detail the outcomes for:

- Short-term (1 year)
- Medium-term (3 years)
- Long-term (10 years)

The outcomes are intended to state clearly and specifically what will be different for the communities of Glasgow in relation to family poverty. The GCPP intend to take the opportunity to review the Community Plan at the mid-term point of the plan to determine whether the local outcome of family poverty is still appropriate at that time. It was agreed that the GCPP would take 12 months to develop the new performance framework. This decision was to recognise the time required to adapt to new ways of working and ensure that progress in achieving outcomes was not negatively impacted.

In March 2025, the first draft Performance Framework was presented to the GCPP to agree the work with partner's over the next 6 months, before reporting back on updates. The framework has undergone various consultations with both partners and the communities impacted to refine the measures and worked through various case studies and impact assessments throughout this process. The GCPP committed to have identified an initial performance framework for testing in 2025 however this work is ongoing.

- **Recommendation 2:** The Council should ensure that there is an agreed and clear timeline for finalising the performance management framework to ensure these measures can be assessed and progress towards delivering outcomes monitored.

The development of the Performance Management Framework has utilised the input of all various stakeholders of the framework and has gone through the iteration process of identifying the key measures and focussing the framework on the most meaningful and measurable outcomes. This has resulted in the refined Performance Framework having six overall outcomes that are key in demonstrating the progress towards the single priority focus of Reducing Poverty and Inequalities in Glasgow's Communities. These six outcomes are the following:

- family poverty has reduced;
- people, families and communities access the right support at the right time for them, tailored so they avoid poverty and flourish;
- our communities are attractive and safe places to live with access to services that are locally appropriate;
- services are designed and delivered with people and families at the centre;

- our City service infrastructure is built on strong partnership working, co-ordinating the use of collective resources to tackle poverty; and
- our actions are rooted in early intervention and preventing families from experiencing poverty.

The Council is currently going through the testing phase of the project which includes refining specific measures which can be utilised to demonstrate delivery against the defined outcomes. One aspect of this is to identify and understand the underlying available data which can be utilised to support these assessments. A key challenge for the GCPP is balancing the need for timely implementation of the Performance Framework and ensuring that the measures are appropriate and allow partners to assess whether outcomes are being achieved.

## **The Council has an established process to Equality Impact Assessments**

Each budget option considered by the Council has a high-level impact assessment, and a full Equality Impact Assessment (EqIA) is conducted for all but low impact options to support decision-making processes.

The Council's Wellbeing, Equalities, Communities, Culture and Engagement Committee considered refreshed guidance on EqIAs in April 2024, which includes consideration of the Council's approach to meet the Fairer Scotland Duty. This duty places a legal responsibility on the Council to consider how they can reduce inequalities of outcome, caused by socio-economic disadvantage, when making strategic decisions.

At this stage, a EqIA has been completed for the financial inclusion service and for specific area of service reform, such as within Education Services. Future changes to the service reform process as a result of the commitment to Public Service Reform will be considered through our wider-scope work.



# Appendices

**A**

Recommendations and action plan

**B**

Best Value responsibilities under the Code of audit practice





# Recommendations and Action Plan

We include an action plan to summarise specific recommendations included elsewhere within this Report. We grade these findings according to our consideration of their priority for the Council or management to action.

## Classification of recommendations

**Grade 1:** Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently, management needs to address and seek resolution urgently.

**Grade 2:** Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

**Grade 3:** Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1	<p>The Council does not have a medium-term financial plan and this can therefore lead to short-term decisions being made rather than the required focus on longer-term transformational decisions.</p> <p>We further note that the financial benefits associated with public service reform are yet to be clearly articulated and quantified.</p>	<p>The Council's financial planning process should align to the public service reform approach to ensure that reform activity is affordable.</p> <p>The Council should ensure that the financial benefits and savings associated with transformation projects are clearly articulated and where appropriate, included within financial plans.</p> <p style="text-align: right;"><i>Grade 1</i></p>	<p><b>Response:</b></p> <p>A Financial Outlook 2026 - 2028 was presented to City Administration Committee on 21 August 2025. A 10-year forecast is under development.</p> <p>The Financial Outlook will be updated annually, and the longer-term forecast will be developed.</p> <p>The Council's Corporate Leadership Team (CLT) provides strategic oversight and embeds Public Service Reform (PSR) within the Council.</p> <p>The PSR approach will be part of the financial planning arrangements within the Council.</p> <p><b>Responsible officer:</b></p> <p>Executive Director of Financial Services</p> <p><b>Implementation date:</b></p> <p>September 2026</p>





# Recommendations and Action Plan

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
2	<p>The GCPP committed to agreeing a new performance framework for testing within the first year following agreement of the new community plan. The framework is yet to be finalised.</p> <p>This means that outcomes are not yet being fully assessed and therefore its not yet possible to fully assess the impact of the plan.</p>	<p>The Council alongside community planning partners should ensure that there is an agreed and clear timeline for finalising and implementing the new performance framework to ensure progress in delivering outcomes can be measured.</p> <p style="text-align: right;"><i>Grade 1</i></p>	<p><b>Response:</b></p> <p>The GCPP committed to a first draft of the new Performance Framework within the first year and continued progress on the delivery of this draft has been reported through the GCPP governance framework. Working with the Improvement Service and the Public Service Reform Unit of the Scottish Government, the council and its partners committed to this first draft and the testing of an iterative set of measures, and this is ongoing across the Child Poverty Programme.</p> <p>A test of change in itself, a group of co-designers representing GCPP partners have been undertaking the detailed work to shape the Framework and are now completing a testing phase to bring the first year’s work across the Partnership into focus and ensure the Measures contained within the Framework are fit for purpose. This will be reported to the GCPP Strategic Group’s next meeting after being approved by the GCPP Executive Group</p> <p><b>Responsible officer:</b></p> <p>Head of Corporate Policy and Governance</p> <p><b>Implementation date:</b></p> <p>May 2026</p>

### The Council's responsibilities

Local government bodies have a duty to make arrangements to secure Best Value. Best Value is defined as continuous improvement in the performance of the body's functions. In securing Best Value, the local government body is required to maintain an appropriate balance among:

- the quality of its performance of its functions
- the cost to the body of that performance
- the cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- efficiency
- effectiveness
- economy; and
- the need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on Best Value (2020) requires bodies to demonstrate that they are delivering Best Value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability

3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality.

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.

### Auditor's responsibilities

As part of their integrated wider-scope annual audit work appointed auditors use a risk-based approach to assess and report whether the audited body has made proper arrangements for securing Best Value and is complying with its community planning duties, including reporting progress against previous Best Value findings and recommendations.

The Accounts Commission also requires the Controller of Audit to report to the Accounts Commission on each council at least once over the five-year audit appointment on the body's performance on its Best Value duty. This enables the Accounts Commission to make findings for improvement where appropriate.

The Accounts Commission reports nationally on thematic aspects of local government bodies' approaches to, and performance in, meeting their Best Value and community planning duties. Local government appointed auditors report locally on any such Best Value thematic work prescribed by the Accounts Commission.

## EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/privacy](https://ey.com/privacy). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](https://ey.com).

### Ernst & Young LLP

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited.

Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

© 2026 Ernst & Young LLP. Published in the UK.

All Rights Reserved.

UKC-030109 (UK) 08/23. Artwork by Creative UK.

ED NONE



In line with EY's commitment to minimise its impact on the environment, this document has been printed on paper with a high recycled content.

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Ernst & Young LLP accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.

[ey.com/uk](https://ey.com/uk)

