Glasgow City Council

Finance and Audit Scrutiny Committee

Report by Executive Director of Financial Services

Contact: Robert Emmott Ext: 73837

Item 2
16th September 2026

BUDGET MONITORING 2026-27; PERIOD 3

Purpose of Report:

This report provides a summary of financial performance for the period 1 April 2026 to 26 June 2026.

This report was considered by the City Administration Committee on 20 August 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 ☐

1. Introduction

1.1 This report provides a summary of financial performance for the period 1 April 2026 to 26 June 2026.

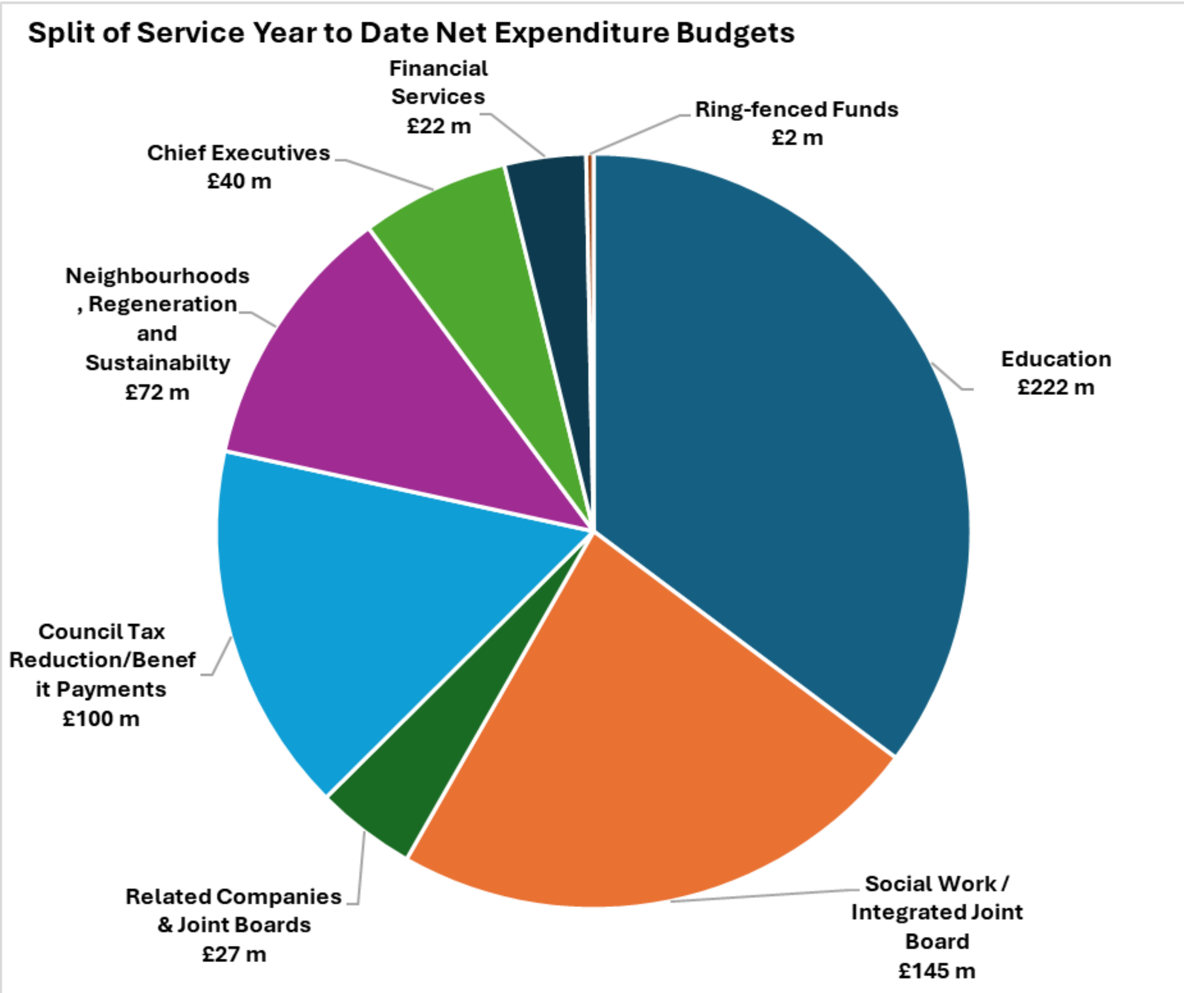
2. Reporting Format

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

3. Approved Budget

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

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



3.3 The key changes to the original budget made up to period 3 are outlined in section 4, below.

4. Revenue Budget

4.1 Up to period 3 there has been a net budget increase of £10.9m resulting in a cumulative budget increase of £10.9m to date. Service specific budget changes are summarised in the paragraph below.

4.2 The significant budget changes since the start of the year are as follows:

4.2.1 Expenditure budgets across a number of services have increased by a total of £7.7m to reflect previously approved general carry forwards.

4.2.2 Income and expenditure budgets within Chief Executives have increased by £14.5m in respect of No One Left Behind, Tackling Child Poverty and All Age Employability Support funding from the Scottish Government.

4.2.3 Income and expenditure budgets within Chief Executives have increased by £2.8m in respect of Local Growth Fund funding from the UK Government.

4.2.4 Net expenditure budgets within Chief Executives have increased by £1.9m to reflect the transfer of Destination Marketing and Marketing Organisation from Glasgow Life. Net expenditure budgets within Related Companies have decreased commensurately to reflect the reduction in the service fee to Glasgow Life following this transfer.

4.2.5 Expenditure budgets within Education services have increased by £2.6m in respect of Probationer Funding from the Scottish Government.

4.2.6 Income and expenditure budgets within Social Work have increased by £6.3m in respect of Criminal Justice funding 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 The Council Tax income budget is £403.9m. This will continue to be monitored and further updated in future reports.

5.1.2 The council tax collected to 30 June 2026 amounts to £105.7m. This represents 30.40% of the figure to be collected and is 0.48% behind last year's equivalent collection figure. The collection target for 2026/27 is 94%.

5.2 Non Domestic Rates

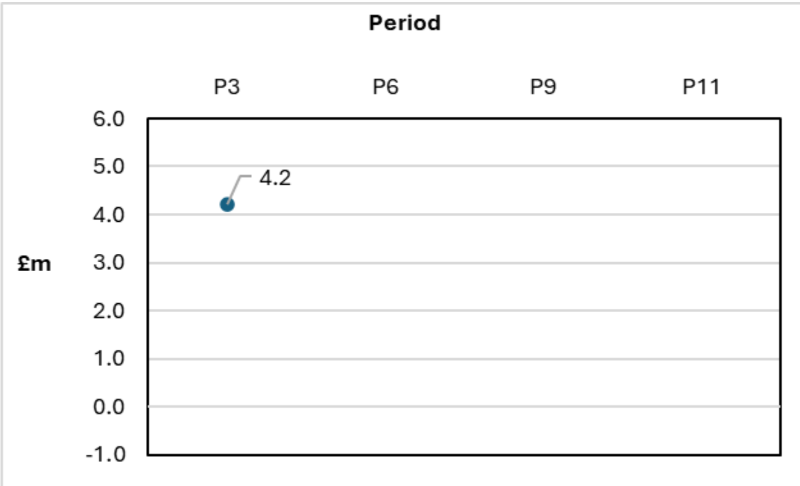
5.2.1 Non Domestic Rates (NDR) income is allocated to councils as part of the local government settlement. The council retains all NDR it collects, however where this varies from the amount included within the Local Government settlement a commensurate increase or decrease is made to the general revenue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

5.2.2 The Non Domestic Rates collected to 30 June 2026 amounts to £127.6m**.** This represents 27.90% of the figure to be collected and is 0.54% ahead of last year's equivalent collection figure. The collection target for 2026/27 is 91%.

6. General Fund

6.1 Net expenditure is running at 100.9% of profile, representing an overspend of £4.2m against the budgeted position as at period 3. This reflects overspends within Neighbourhoods, Regeneration and Sustainability and Education Services.

6.2 Net Expenditure Position – budget variance:



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

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

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

7. Services

7.1 Neighbourhoods, Regeneration and Sustainability £2.3m

7.1.1 This reflects an overspend of £1.5m 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 £0.4m due to the cost of repairs across the entire GCC estate and utilities costs are overspent by £0.5m due to costs not reducing as anticipated. Roads Operations are overspent by £0.7m mainly as a result of an under recovery of parking income where some savings have not yet been implemented. These pressures are offset by underspends in other areas of the service mainly due to underspends in staffing costs related to vacancies as well as an over recovery of income from planning fees.

7.2 Education Services £1.9m

7.2.1 This reflects an overspend of £2.0m in ASL due to additional staff and transport costs associated with the continued increasing demand in this area as well as an under-recovery of income from purchased placing requests and increased costs in relation to ASL tribunals. The overspend in ASL is being off-set by underspends mainly in employee costs in Early Years where recruitment is ongoing. A number of mitigating actions are being implemented across the service to address the anticipated overspend pressures within ASL across the year and the impact this will have on the service.

8. Social Work Services

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

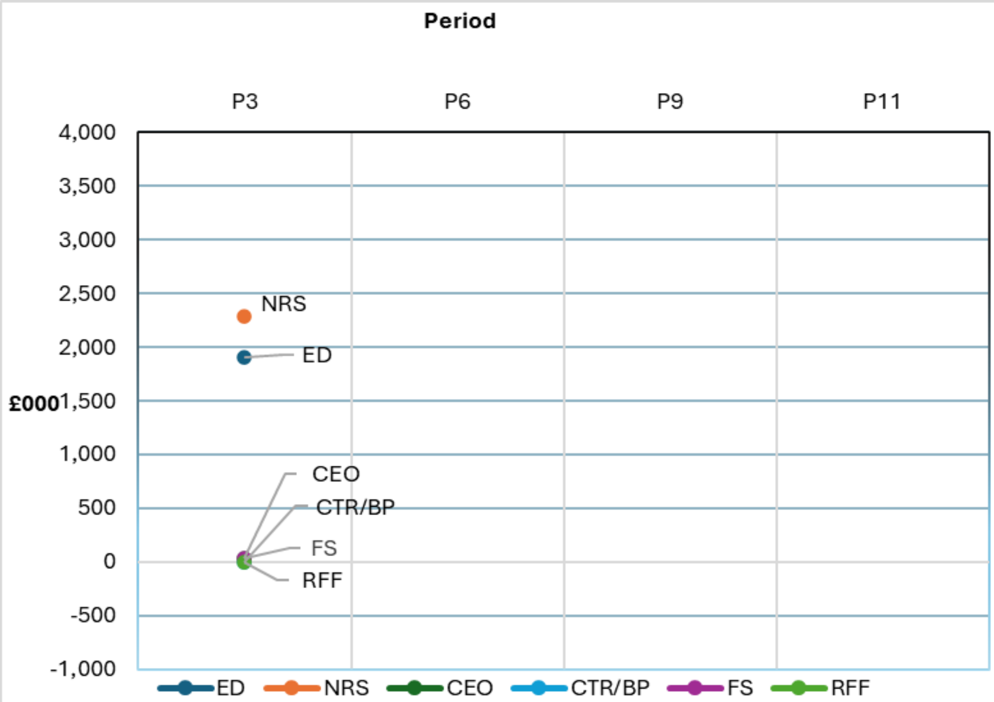
8.2 While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the General Fund. The Reserves policy of the IJB has resulted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

8.3 At period 3 Social Work Services is showing an overspend of £0.2m. This overspend reflects an overspend within Operations and Governance offset by an underspend within Older People Services and Primary Care.

8.4 The council has agreed to underpin the costs of Homelessness associated with Home-Office decision making in 2026-27. To date the costs incurred are £10.8 million. As a short term, one off, measure in 2026-27 the council funded £56.0 million in its budget in respect of Homelessness.

9. Service Variance Comparison

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



10. Forecast

10.1 A probable out-turn will be undertaken at Period 6 and reported in the next monitoring report. Mitigating actions have been identified by management within Education services and NRS to address the ongoing budget pressures and this will be reviewed again at Period 6.

10.2 There continues to be a significant budget pressure from Homelessness currently forecast to be £56 million in the current year. These costs are budgeted to be met as a short term, one off, measure in 2026-27. 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 2027-28 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

APPENDIX 1

GLASGOW CITY COUNCIL
BUDGET MONITORING

KEY FIGURES

PERIOD 3 - 1 April 2026 to 26 June 2026

Measure	**Status (Under or Over Budget Profile)**	**Period 3**
Council Tax Income	On line	
Council Tax Collection Rate	Behind	-0.48%
Non Domestic Rates Collection Rate	Ahead	+0.54%
General Fund Net Expenditure	Over	+£4.2m
Service Departments:		
Chief Executive's Office	On budget	
Education Services	Over	+£1.9m
Financial Services	On budget	
Financial Services – Benefit Payments	On budget	
Financial Services – Ring Fenced Funds	On budget	
Neighbourhoods, Regeneration and Sustainability	Over	+£2.3m
Related Companies	On budget	
		+£4.2m
Social Work Services	Over	+£0.2m

Glasgow City Council

Budget Monitoring 2026/27

Revenues - Income Monitoring and Cash Collection

Period to 26th June 2026

Council Tax

Income Monitoring	Estimate 2026/27 £000	Forecast Outturn 2026/27 £000	Variance £000
	403,882	403,882	0

Cash Collection

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	47,627	47,627	13.85	14.56	-0.71
May	28,954	76,581	22.19	22.30	-0.11
June	29,081	105,662	30.40	30.88	-0.48
July			0.00	39.88	
August			0.00	48.17	
September			0.00	56.69	
October			0.00	65.93	
November			0.00	74.68	
December			0.00	83.17	
January			0.00	88.92	
February			0.00	91.61	
March			0.00	92.98	

Total Cash to be Collected (i.e. net of Council Tax Reduction etc)	**345,161**
Target collection in year (94%)	**324,451**

Glasgow City Council

Budget Monitoring 2026/27

Revenues - Cash Collection

Period to 26th June 2026

<u>Non Domestic Rates</u>

Month	Actual Cash in Month £000	Actual Cash to Date £000	% of Cash Collected to Date %	Last Year Actual %	Comparison v Last Year %
April	20,236	20,236	4.42	5.42	-1.00
May	67,520	87,756	19.15	13.16	5.99
June	39,858	127,614	27.90	27.36	0.54
July			0.00	34.42	
August			0.00	41.43	
September			0.00	49.05	
October			0.00	62.08	
November			0.00	70.37	
December			0.00	78.63	
January			0.00	84.85	
February			0.00	89.75	
March			0.00	91.06	

Total Cash to be Collected	**458,161**
Target collection in year (91%)	**416,927**

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

PERIOD 3: 1 APRIL 2026 TO 26 JUNE 2026

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure Actual £000	Total Expenditure Budgeted £000	Total Income Actual £000	Total Income Budgeted £000	Net Expenditure Actual £000	Net Expenditure Budgeted £000	Variance on Net Expenditure £000	
125,035	2,235	127,270	Chief Executive's Office	42,895	42,651	2,469	2,261	40,426	40,390	36	OVER
882,543	6,541	889,084	Education Services	227,629	225,846	3,445	3,567	224,184	222,279	1,905	OVER
60,674	690	61,364	Financial Services	35,128	35,380	13,266	13,547	21,862	21,833	29	OVER
106,336	685	107,021	Financial Services - Council Tax Reduction Scheme/Benefit Payments	132,665	132,665	32,628	32,628	100,037	100,037	0	
7,368	2,224	9,592	Financial Services - Ring-fenced Funds	2,350	2,350	0	0	2,350	2,350	0	
259,858	345	260,203	Neighbourhoods, Regeneration and Sustainability	143,867	142,295	69,356	70,065	74,511	72,230	2,281	OVER
114,575	-1,853	112,722	Related Companies and Joint Boards	26,542	26,542	0	0	26,542	26,542	0	
-23,880	0	-23,880	Specific Grant	0	0	146	146	-146	-146	0	
1,532,509	10,867	1,543,376	TOTAL	611,076	607,729	121,310	122,214	489,766	485,515	4,251	OVER

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

	3	6	9	11
Percentage	100.9%			

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

PERIOD 3: 1 APRIL 2026 TO 26 JUNE 2026

Original Annual Budget £000	Approved Changes £000	Revised Budget £000	Department	Total Expenditure Actual £000	Total Expenditure Budgeted £000	Total Income Actual £000	Total Income Budgeted £000	Net Expenditure Actual £000	Net Expenditure Budgeted £000	Variance on Net Expenditure £000	
626,081	0	626,081	Social Work Services	229,187	227,551	79,589	78,204	149,598	149,347	251	OVER
14,213	0	14,213	Specific Grant	0	0	3,992	3,992	-3,992	-3,992	0	
0	0	0	Transfer from IJB reserves	0	0	251	0	-251	0	-251	
640,294	0	640,294	TOTAL	229,187	227,551	83,832	82,196	145,355	145,355	0	

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

	3	6	9	11
Percentage	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 3 - Education Services

1. Introduction

This monitoring statement provides a summary of the financial performance of Education Services for the period 1 April 2026 to 26 June 2026.

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

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

2. Budget Changes

2.1 During periods 1 and 3 the net expenditure budget had increased by £6.541m.

2.2 The significant changes for periods 1 and 3 are as follows:

2.2.1 Expenditure budgets have increased by £2.613m in respect of Probationer Funding from the Scottish Government.

2.2.2 Within the Service there have been a number of budget virements totalling £3.521m relating to carry forward of funds from previous years.

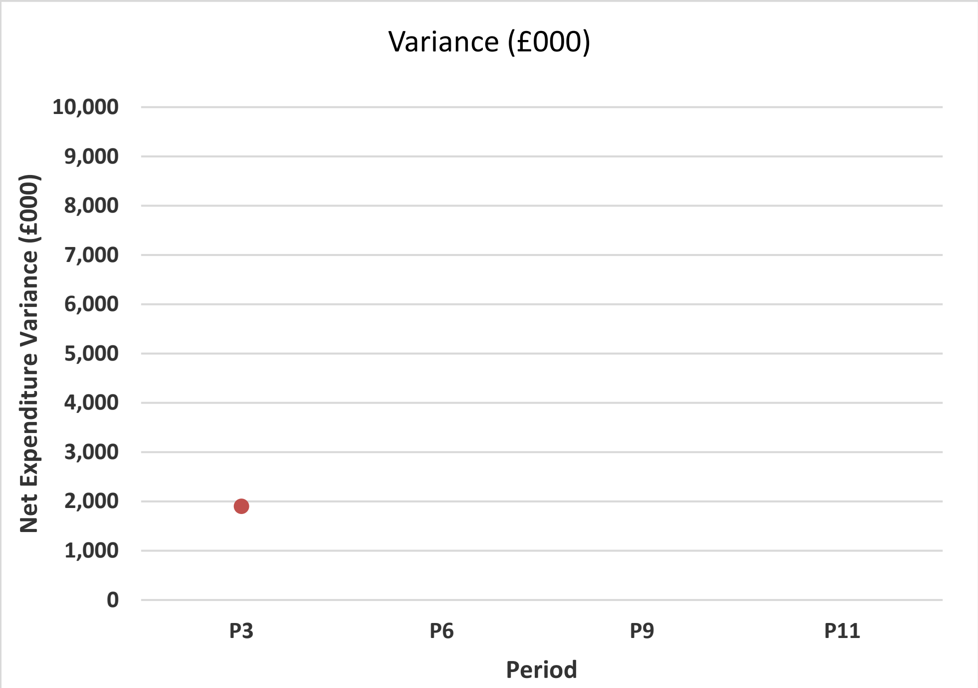
2.2.3 In addition, there have been a number of budget transfers during the period to reflect service reconfigurations. Budget adjustments include changes approved under the delegated powers of the Executive Director of Financial Services.

3. Summary Position

3.1 Gross expenditure is £1,783,000 more than budget and gross income is £122,000 less than budget. This results in net expenditure being

£1,905,000 over budget at period 3. This overspend is 0.86% of the overall phased budget.

3.2 Variance Comparison



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

3.4 The 2026-27 budget also includes investment of £1m for the extension of delivery of free school meals for all primary 7 children. This is on track for delivery by the due date.

4. <u>Reasons for Variances</u>

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	-72	-
Early Years Service	-395	-
Primary Schools	-8	-
Secondary Schools	189	-
Additional Support for Learning	1,988	-

Schools Other	220	-
Other Education Mainheads	-17	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

The reasons for major variances are noted below.

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

Demand for ASL placements continues to grow and this is reflective of the national trend. There are overspends of £1.170 million on employee costs and £512,000 on transport costs. The transport overspend relates to taxis (£374,000), SPT (£46,000) and NRS bus provision (£92,000). Although the number of pupils using taxi transport has reduced, increased contract costs have led to a significant overspend in this area. There is also an income shortfall of £169,000, arising from a reduction in purchased placements by other local authorities.

The growing number of ASL tribunals is placing significant financial pressure on the service. The majority of tribunal decisions have not been in GCC's favour. Therefore, Education Service is required to identify and secure appropriate school placements for a growing number of children, creating additional operational and capacity challenges. There are also significant legal costs associated with the tribunal process.

4.3 **Other Education Service areas**

There is an overspend in Schools Other, which combined with the overspend in ASL is being partly off-set by underspends in other areas of Education. These underspends are mainly in relation to a delay in recruitment in Early Years. The 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. <u>Action</u>

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.
- Further reconfiguration of staffing within Early Years to align with the demand for the extended day and extended year provision.

- A number of initiatives are in place to reduce the transport spend. This includes ASL application at nursery and secondary transition as well as P4 and S3. In addition, Independent Travel Skills programme continues in five ASL secondary schools and this has resulted in rationalisation of a number of taxi runs into contracted buses at a lower cost. There has been a 5% reduction in the average number of pupils using taxis in 2025/26 compare to 2024/25, however the average cost per pupil using taxis has increased by 10% over the same period.
- Working in partnership with NRS to minimise costs associated with Fleet provision.
- Review of elements of service facing inflationary pressures.

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

EDUCATION SERVICES
PERIOD 3 - 1 APRIL 2026 TO 26 JUNE 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
6,412	0	6,412	Support Services	1,544	1,615	-71	-4	UNDER
145,205	103	145,308	Early Years Service	37,699	38,042	-343	-1	UNDER
307,661	13,169	320,830	Primary Schools	78,327	78,326	1	0	OVER
308,271	6,821	315,092	Secondary Schools	80,271	80,092	179	0	OVER
103,476	1,198	104,674	Additional Support for Learning	27,427	25,608	1,819	7	OVER
7,468	32	7,500	Schools - Other	2,104	1,889	215	11	OVER
3,210	0	3,210	Education Maintenance Allowance / Bursaries	652	691	-39	-6	UNDER
123	0	123	Gateway	123	123	0	0	
878	-2	876	Education Improvement Services	-978	-1,001	23	2	OVER
8,278	-14,094	-5,816	Education - Miscellaneous	112	113	-1	-1	UNDER
1,294	-123	1,171	Vocational Training	348	348	0	0	
892,276	**7,104**	**899,380**	**TOTAL GROSS EXPENDITURE**	**227,629**	**225,846**	**1,783**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
0	0	0	Support Services	1	0	1	0	OVER
650	9	659	Early Years Service	1,190	1,138	52	5	OVER
1,544	180	1,724	Primary Schools	805	796	9	1	OVER
1,876	256	2,132	Secondary Schools	745	755	-10	-1	UNDER
1,974	95	2,069	Additional Support for Learning	420	589	-169	-29	UNDER
689	12	701	Schools - Other	15	20	-5	-25	UNDER
3,000	0	3,000	Education Maintenance Allowance / Bursaries	0	0	0	0	
0	0	0	Gateway	0	0	0	0	
0	11	11	Education Improvement Services	9	9	0	0	
0	0	0	Education - Miscellaneous	0	0	0	0	
0	0	0	Vocational Training	260	260	0	0	
9,733	**563**	**10,296**	**TOTAL DEPARTMENTAL INCOME**	**3,445**	**3,567**	**-122**	**-3**	**UNDER**
882,543	**6,541**	**889,084**	**DIRECT NET EXPENDITURE**	**224,184**	**222,279**	**1,905**	**1**	**OVER**
23,880	0	23,880	Specific Government Grant	146	146	0	**0**	
858,663	**6,541**	**865,204**	**ADJUSTED SERVICE NET EXPENDITURE**	**224,038**	**222,133**	**1,905**	**1**	**OVER**

Glasgow City Council

Glasgow City Health and Social Care Partnership

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

Contact: Duncan Black - ext 78258

Budget Monitoring: 2026/27 Period 3 **– Social Work Services**

1. Introduction

1.1 This monitoring statement provides a summary of the financial performance of **Social Work Services** for the period 1 April 2026 to 26 June 2026. The statement is based on information contained in the council's corporate financial system and includes accruals and adjustments in line with agreed financial policies. The attached monitoring statements compare actual financial performance to date with the budgeted position.

1.2 The Glasgow City Integration Joint Board (IJB) is responsible for the planning and commissioning of health and social care services in the city. While the financial position of Social Work Services continues to be monitored through the Council's existing reporting structures the overall financial position is now the responsibility of the IJB and is therefore reported separately from the Council's General Fund. The IJB holds its own reserves which can be used to mitigate any ongoing or future budget pressures.

2. Budget Changes

2.1 During periods 1 to 3 there has been no change to the net expenditure budget.

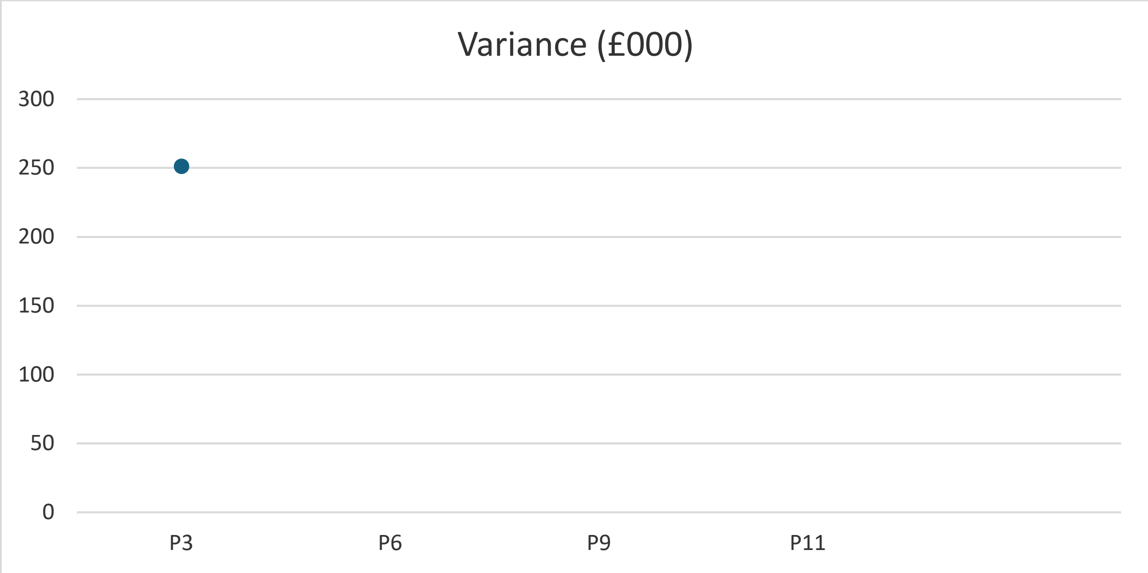
2.2 In period 2 expenditure and income budgets were increased by £6,272,000 to reflect additional funding received from the Scottish Government for Criminal Justice.

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

3. Summary Position

3.1 Gross expenditure is £1,626,000 (0.72%) higher than budget and income is £1,385,000 (1.77%) more than budget, giving net expenditure of £251,000 (0.17%) over budget.

3.2 Variance Comparison



3.3 The 2026/27 budget includes a savings target of £13,806,000 for the IJB, £5,740,000 of which relates to Social Work Services with the remainder attributable to Health budgets. We are currently projected to achieve 97% of this target in this financial year. We also have unachieved savings brought forward from previous years which total £7,979,000 of which £3,163,000 relates to Social Work Services. We are currently forecasting that we will achieve 57% 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	-100	-
Children and Families	100	-
Operations and Governance	1,876	-
Resources	-40	-
Older People Services and Primary Care	-1,514	-
Care Services and Technical Care	-71	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 Operations and Governance

There is a net overspend of £1,876,000.

The most significant pressure is within Homelessness Services. For the year to date, there is an overspend of £1,884,000 on B&Bs as a result of their continued use as an alternative source of temporary accommodation. Housing Benefit payments to service users in temporary accommodation is also overspent by £10,930,000. These overspends are partly offset by funding to cover the additional cost of accommodating asylum seekers with positive decisions; £1,127,000 from the Home Office and £10,791,000 from the Council.

4.3 Older People Services and Primary Care

There is a net underspend of £1,514,000.

This is mainly due to underspends of £1,233,000 in Older People and Physical Disability Self-Directed Support and Short-Term Interventions due to a reduction in new demand. The full year impact of these trends will be kept under review over the coming period.

5. Action

The costs of Home Office decisions are projected to be £60.5 million for 2026/27. Activity remains volatile with early observations of 2026/27 seeing a downward shift in trends. This is being fully investigated by management and built into future projections as required. The anticipated Home Office funding of £4.5 million can be used to offset this, representing a net pressure for the Council to fund of £56 million. 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 £251,000 (0.17%) for periods 1 to 3 of 2026/27.

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.

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

SOCIAL WORK SERVICES
PERIOD 3 - 1 APRIL 2026 TO 26 JUNE 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
160,545	15,329	**175,874**	Adults	41,528	41,653	-125	-0.30	**UNDER**
143,969	8,770	**152,739**	Children and Families	36,525	36,464	61	0.17	**OVER**
134,617	77,349	**211,966**	Ops and Governance	62,964	59,950	3,014	5.03	**OVER**
95,137	-52,191	**42,946**	Resources	12,404	12,460	-56	-0.45	**UNDER**
189,048	12,378	**201,426**	OP Services & Primary Care	37,763	39,224	-1,461	-3.72	**UNDER**
151,402	12,474	**163,876**	Care Services & Technical Care	38,003	37,800	203	0.54	**OVER**
874,718	**74,109**	**948,827**	**TOTAL EXPENDITURE**	**229,187**	**227,551**	**1,636**	**0.72**	**OVER**

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,354	116	**1,470**	Adults	545	570	-25	-4.39	**UNDER**
6,497	262	**6,759**	Children and Families	1,566	1,605	-39	-2.43	**UNDER**
46,584	72,624	**119,208**	Ops and Governance	28,904	27,766	1,138	4.10	**OVER**
170,809	780	**171,589**	Resources	42,864	42,880	-16	-0.04	**UNDER**
5,659	257	**5,916**	OP Services & Primary Care	1,725	1,671	54	3.23	**OVER**
17,734	70	**17,804**	Care Services & Technical Care	3,985	3,712	273	7.35	**OVER**
248,637	**74,109**	**322,746**	**TOTAL INCOME**	**79,589**	**78,204**	**1,385**	**1.77**	**OVER**
626,081	**0**	**626,081**	**NET EXPENDITURE**	**149,598**	**149,347**	**251**	**0.17**	**OVER**
14,213	0	14,213	Specific Grant	3,992	3,992	0		
611,868	**0**	**611,868**	**REVISED NET EXPENDITURE**	**145,606**	**145,355**	**251**	**0.17**	**OVER**
0	0	0	Transfer from IJB Reserves	-251		-251		
611,868	**0**	**611,868**	**FINAL NET EXPENDITURE**	**145,355**	**145,355**	**0**		

Glasgow City Council

Neighbourhoods, Regeneration and Sustainability

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

Contact: Alison Duffy – 07554 950796

Budget Monitoring: Period 3 – Neighbourhoods, Regeneration and Sustainability

1. Introduction

1.1 This monitoring statement provides a summary of the revenue financial performance of **Neighbourhoods, Regeneration and Sustainability** for the period 1 April 2026 to 26 June 2026.

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

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

2. Budget Changes

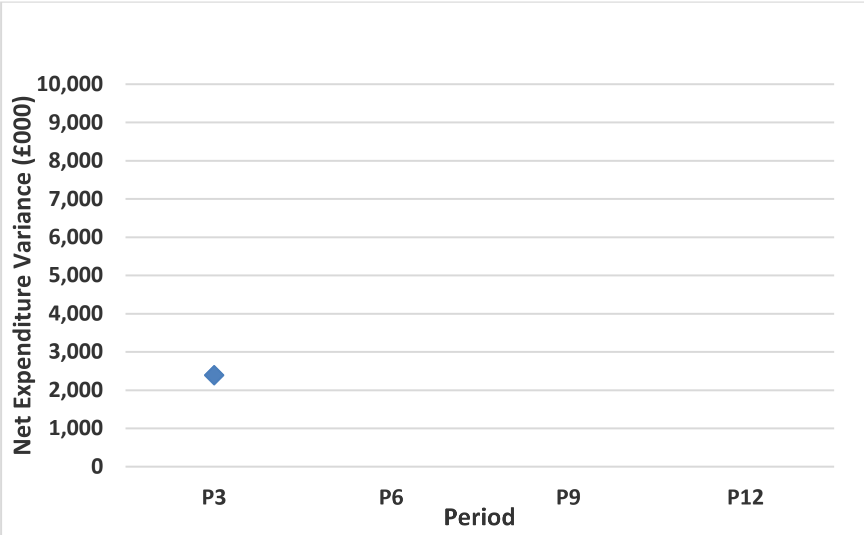
2.1 The gross expenditure budget has decreased between periods 1 and 3 by £1.419m while the gross income budget has reduced by £1.764m. The net expenditure budget has therefore increased by £0.345m to period 3. The cumulative net expenditure budget is £260.203m at the 26 June 2026.

2.2 The budget changes reflect service reconfigurations and include adjustments approved under the delegated powers of the Executive Director of Financial Services.

3. Summary Position

3.1 Gross expenditure is £1.572m more than budget and gross income is £0.709m less than budget. This results in net expenditure being £2.281m more than budget at period 3. This overspend is 3% of the overall phased budget.

3.2 Variance Comparison



3.3 The 2026-27 budget includes approved savings of £10.044m. At this stage of the year, it is anticipated actual savings will amount to £5.135m representing 51% of the target. At this stage, two of the Parking savings are unlikely to be achieved as we are reviewing recent consultations to determine next steps. This is reflected in the overall financial position reported in this monitoring statement.

3.4 The 2026-27 budget also includes Revenue investment of £7.085m. This is on track for 88% completion, mainly due to some of the approved investment being allocated over two years.

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	-19	-
Planning and Building Standards	-219	-
Housing	-73	-
Regulatory	-219	-
Community Safety	-294	-

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Refuse Collection and Disposal	1,543	-
Parks and Open Spaces	223	-
Streetscene	-41	-
Roads Operations	733	-
Consultancy Services	-227	-
Property Asset Management	903	-
Transport	-27	-
Business Support	-2	-
TOTAL	**2,281**	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

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

4.2 **Refuse Collection and Disposal**

Net expenditure is £1.543m more than budget due to a number of factors across the division. Employee costs are £0.618m greater than budget due to absence levels and a delay in the roll out of service reform projects. Transport costs are £0.276m more than budget due to the cost of the maintaining the Council's current ageing vehicle fleet. The budget relating to waste disposal costs, in particular bulk waste, is overspent by £0.747m due to the higher cost of these contracts in a challenging environment. Income is less than budget mainly due to an under recovery of Commercial Waste income.

4.3 **Property Asset Management**

Net expenditure is £0.903m more than budget due to a combination of factors across the entire GCC property estate. Energy costs are £0.5m over budget, mainly in relation to gas (£0.4m) as a result of prices not reducing as anticipated in the budget setting process and water rates are £0.3m over budget. Repairs are £0.4m over budget despite being restricted to wind & watertight and health & safety reasons only. A breakdown by service of the overspends on the GCC property estate is provided in the following table.

Service Area	Net Variance Over/Under (-) Premises Related Expenditure	Net Variance as % of total overspend
	£'000	%
Education	776	86
Social Work	193	21
Financial Services	46	5
NRS	-112	-12
Total	**903**	**100**

4.4 **Roads**

Net expenditure is £0.733m more than budget mainly due to an under-recovery of parking income where some savings have not yet been implemented. This has been partly offset by an underspend on staffing costs as a result of vacancy management.

4.5 **Parks and Open Spaces**

Net expenditure is £0.224m more than budget mainly due to an under recovery of fees and charges across events and bereavement services, partly offset by lower staff costs due to vacancy management.

4.5 **Other NRS Service areas**

The adverse variances in Refuse and Disposal, Property and Roads are being partly offset by underspends in other areas of NRS, in relation to staffing costs due to vacancy management across a number of services and an over recovery of income from Planning fees.

5. Action

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

An Action Plan is in place which includes the following:

1. Strict vacancy management controls with only business critical vacancies being approved.
2. Strict controls in relation to expenditure, with an 'essential spend only' policy in place.
3. Review of purchase orders being placed.
4. Absence Management policies are being adhered to robustly across the Service. Regular meetings are being held by Divisional Directors to hold

teams to account in relation to adherence to policy. NRS have also supported additional HR resource to support long term sick cases.

5. Removal of overtime for frontline services except in exceptional circumstances e.g. public holidays, income generating events or emergencies, which are being approved by the Head of Service.
6. Continuous review of vehicle utilisations across the fleet.
7. Transport vehicle hires are subject to approval by a senior manager.
8. Energy overspends are being publicised to drive improved behaviour across the GCC estate.
9. Further challenge to property repair requests to ensure restriction to wind and watertight & health and safety reasons only.
10. Income is being optimised to maximise recovery.

6. Forecast

6.1 The department faces significant budget pressures including delays in achieving some budget savings for 2026/27, particularly in relation to LED Street lighting and Parking Income targets, and additional inflationary costs in 2026/27 including an increase in operational costs and property repairs across the GCC estate. All possible action is being taken to mitigate this position as per the action plan.

6.2 Service reforms across the department are being implemented as quickly as possible as they will be key to improving the net expenditure position.

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY
PERIOD 3 1 April 2026 to 26 June 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
1,222	20	1,242	Sustainability	361	345	16	5	**OVER**
10,112	-60	10,052	Planning and Building Standards	3,609	3,477	132	4	**OVER**
179,638	0	179,638	Housing	42,347	42,391	-44	0	**UNDER**
11,638	0	11,638	Regulatory	2,276	2,516	-240	-10	**UNDER**
24,278	-16	24,262	Community Safety	4,834	5,135	-301	-6	**UNDER**
89,509	-682	88,827	Refuse Collection and Disposal	17,606	16,120	1,486	9	**OVER**
32,824	-39	32,785	Parks and Open Spaces	7,160	7,227	-67	-1	**UNDER**
29,167	100	29,267	Streetscene	6,787	6,833	-46	-1	**UNDER**
52,573	-853	51,720	Roads Operations	9,286	9,305	-19	0	**UNDER**
9,996	0	9,996	Consultancy Services	3,067	3,217	-150	-5	**UNDER**
212,624	16	212,640	Property Asset Mangement	39,260	38,308	952	2	**OVER**
16,499	-4	16,495	Transport	3,448	3,629	-181	-5	**UNDER**
16,742	99	16,841	Business Support	3,826	3,792	34	1	**OVER**
686,822	**-1,419**	**685,403**	**TOTAL GROSS EXPENDITURE**	**143,867**	**142,295**	**1,572**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
150	20	170	Sustainability	42	7	35	500	**OVER**
7,002	0	7,002	Planning and Building Standards	2,322	1,971	351	18	**OVER**
122,545	0	122,545	Housing	40,643	40,614	29	0	**OVER**
2,891	0	2,891	Regulatory	582	603	-21	-3	**UNDER**
11,131	-16	11,115	Community Safety	1,824	1,831	-7	0	**UNDER**
32,031	-785	31,246	Refuse Collection and Disposal	1,636	1,693	-57	-3	**UNDER**
11,759	108	11,867	Parks and Open Spaces	2,830	3,120	-290	-9	**UNDER**
115	0	115	Streetscene	26	31	-5	-16	**UNDER**
60,807	-1,091	59,716	Roads Operations	13,628	14,380	-752	-5	**UNDER**
5,923	0	5,923	Consultancy Services	1,493	1,416	77	5	**OVER**
157,792	0	157,792	Property Asset Mangement	1,357	1,308	49	4	**OVER**
14,690	0	14,690	Transport	2,914	3,068	-154	-5	**UNDER**
128	0	128	Business Support	59	23	36	157	**OVER**
426,964	**-1,764**	**425,200**	**TOTAL DEPARTMENTAL INCOME**	**69,356**	**70,065**	**-709**	-1	**UNDER**
259,858	**345**	**260,203**	**DIRECT NET EXPENDITURE**	**74,511**	**72,230**	**2,281**	3	**OVER**
0	0	0	Specific Government Grant	0	0	0	0	
259,858	**345**	**260,203**	**ADJUSTED SERVICE NET EXPENDITURE**	**74,511**	**72,230**	**2,281**	**3**	**OVER**

Glasgow City Council

Financial Services

Report by the Executive Director of Financial Services

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 3 - Financial Services

1. Introduction

This monitoring statement provides a summary of the financial performance of **Financial Services** for the period 1 April 2026 to 26 June 2026.

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

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

2. Budget Changes

2.1 During periods 1 to 3 the net expenditure budget has increased by £3.599m to 26 June 2026.

2.2 The significant changes to period 3 are:

2.2.1 Expenditure budgets have increased by £3.334m to reflect the drawdown of previously approved carry forwards.

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 Financial Services.

3. Summary Position

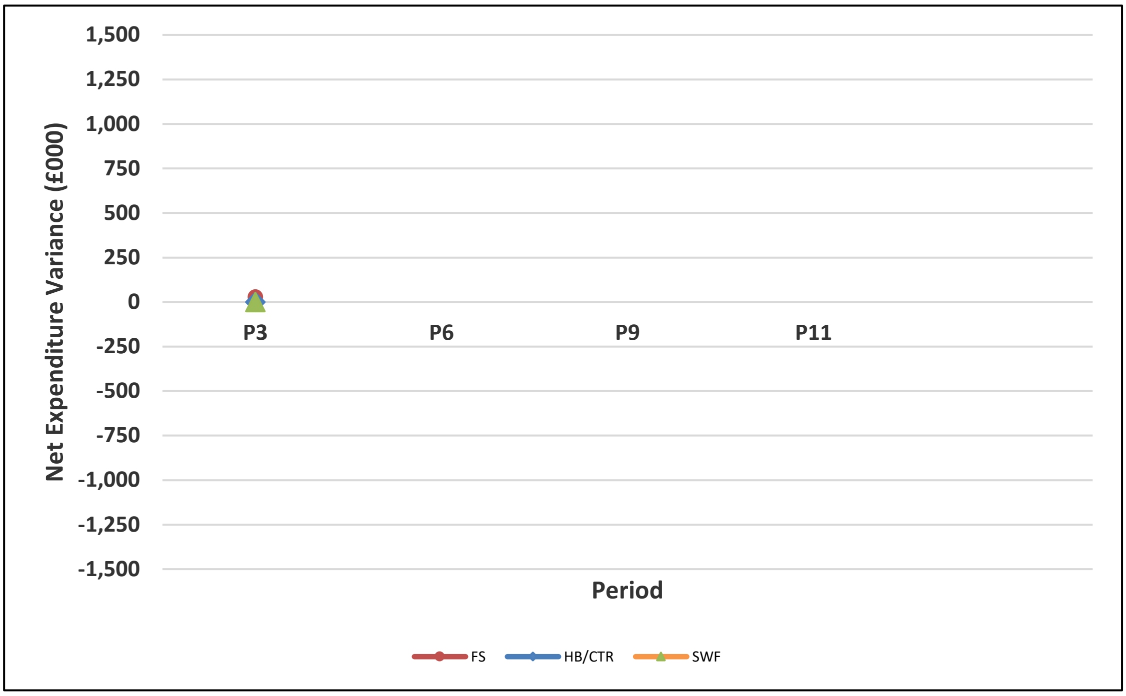
3.1 Gross expenditure is £0.252m less than the estimate and income is £0.281m less than the estimate. This results in a departmental net overspend of £0.029m (0.1%) to date.

3.2 Financial Services is also responsible for benefit payments, including related income streams, and Council Tax Reduction. Council Tax Reduction and Benefits Payments expenditure which is currently reporting net expenditure of £100.037m which is which is online with budget.

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

3.4 Overall the Financial Services Department shows a net overspend of £0.029m (0%).

3.5 Variance Comparison:



3.6 The 2026-27 budget includes approved service savings of £2.846m. At this stage of the year, it is anticipated that actual savings will amount to £2.846m representing 100% of target. This is reflected in the overall financial position reported in this monitoring statement.

4. Reasons for Variances

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

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Catering and Facilities Management	-24	-
Customer and Business Services	+101	-
Other Financial Services Divisions	-48	-

As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable.

4.2 **Catering and Facilities Management**

The net underspend of £0.024m is mainly due to an underspend within employee costs, which is offset by an under recovery of income.

4.3 **Customer and Business Services**

The net overspend of £0.101m is mainly due to an overspend in postage costs.

4.6 **Other Financial Services Divisions**

The net underspend is mainly due to an underspend in employee costs.

5. Action

No action required at this stage.

6. Forecast

It is anticipated that the department as a whole will remain within the annual budgeted net expenditure.

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

FINANCIAL SERVICES
PERIOD 3: 1 APRIL 2026 TO 26 JUNE 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
13,416	0	13,416	Financial Strategy & Management	1,887	1,926	-39	-2	**UNDER**
2,060	0	2,060	Audit & Inspection	528	529	-1	0	**UNDER**
10,775	0	10,775	Support Services	1,482	1,488	-6	0	**UNDER**
4,200	246	4,446	Assessor & E.R.O.	904	906	-2	0	**UNDER**
5,810	0	5,810	Strathclyde Pension Fund Office	1,215	1,215	0		
34,315	444	34,759	Customer & Business Services	8,537	8,436	101	1	**OVER**
89,239	0	89,239	Catering and Facilities Management	20,575	20,880	-305	-1	**UNDER**
159,815	**690**	**160,505**	**TOTAL DEPARTMENTAL EXPENDITURE**	**35,128**	**35,380**	**-252**	**-1**	**UNDER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
9,469	0	9,469	Financial Strategy & Management	0	0	0		
366	0	366	Audit & Inspection	0	0	0		
2,775	0	2,775	Support Services	0	0	0		
62	0	62	Assessor & E.R.O.	4	4	0		
6,847	0	6,847	Strathclyde Pension Fund Office	1	1	0		
8,160	0	8,160	Customer & Business Services	960	960	0		
71,462	0	71,462	Catering and Facilities Management	12,301	12,582	-281	-2	**UNDER**
99,141	**0**	**99,141**	**TOTAL DEPARTMENTAL INCOME**	**13,266**	**13,547**	**-281**	**-2**	**UNDER**
60,674	**690**	**61,364**	**DIRECT DEPARTMENTAL NET EXPENDITURE**	**21,862**	**21,833**	**29**	**0**	**OVER**
0	0	0	Specific Government Grant	0	0	0		
60,674	**690**	**61,364**	**ADJUSTED DEPARTMENTAL NET EXPENDITURE**	**21,862**	**21,833**	**29**	**0**	**OVER**

COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS

EXPENDITURE TO DATE

263,347	-65,000	198,347	Housing Benefit Payments	41,613	41,613	0		
15,895	685	16,580	Discretionary Housing Payments	3,493	3,493	0		
89,441	0	89,441	Council Tax Reduction	87,559	87,559	0		
368,683	**-64,315**	**304,368**	**TOTAL BENEFIT EXPENDITURE**	**132,665**	**132,665**	**0**		

INCOME TO DATE

262,347	-65,000	197,347	Housing Benefit Payments	32,628	32,628	0		
0	0	0	Discretionary Housing Payments	0	0	0		
262,347	**-65,000**	**197,347**	**TOTAL BENEFIT INCOME**	**32,628**	**32,628**	**0**		
106,336	**685**	**107,021**	**COUNCIL TAX REDUCTION SCHEME/BENEFIT PAYMENTS NET EXPENDITURE**	**100,037**	**100,037**	**0**		

RING-FENCED FUNDS

EXPENDITURE TO DATE

7,368	2,224	9,592	Scottish Welfare Fund	2,350	2,350	0		
174,378	**3,599**	**177,977**	**ADJUSTED SERVICE NET EXPENDITURE**	**124,249**	**124,220**	**29**	**0**	**OVER**

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 3 – Chief Executive’s Office

1. Introduction

This monitoring statement provides a summary of the financial performance of the **Chief Executive’s Office** for the period 1 April 2026 to 26 June 2026.

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

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

2. Budget Changes

2.1 During periods 1 to 3 the net expenditure budget has increased by £2.235m to 26 June 2026.

2.2 The significant changes to period 3 are:

2.2.1 Income and expenditure budgets increased by £14.459m due to funding received from the Scottish Government for No One Left Behind, Tackling Child Poverty and All Age Employability Support.

2.2.2 Gross expenditure budgets increased by £0.700m to reflect the drawdown of previously approved carry forwards.

2.2.3 Income and expenditure budgets increased by £2.774m due to funding received from the UK Government for the Local Growth Fund.

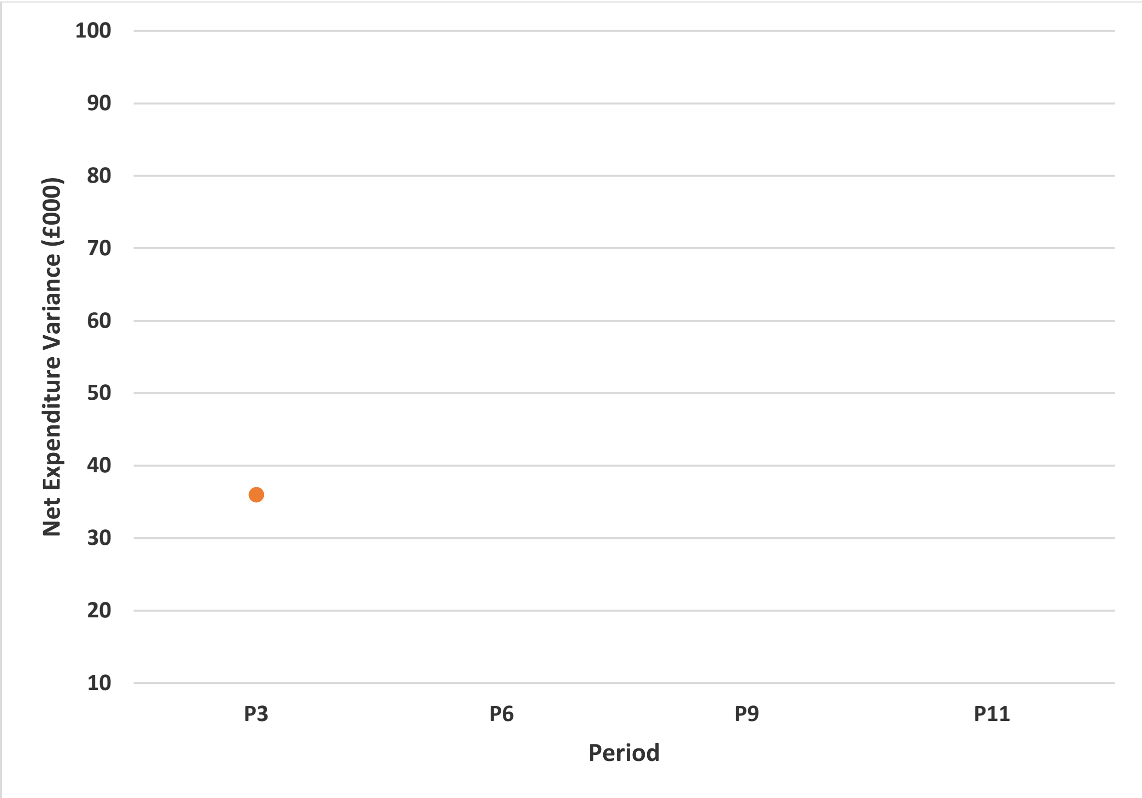
2.2.4 Net expenditure budgets increased by £1.853m due to Destination Marketing transfer from Glasgow Life.

2.2.5 Budget adjustments include changes approved under the delegated powers of the Executive Director of Finance Services.

3. Summary Position

3.1 Gross expenditure is £244,000 more than budget and income is £208,000 more than budget. This results in a net overspend of £36,000 to date. This is mainly due to an overspend in employee costs.

3.2 Variance Comparison



3.3 The 2026/27 budget includes approved savings of £6.145m. At this stage of the year, it is anticipated that actual savings will amount to £5.223m representing 85% of target. A number of service reforms have been approved and these will be required to be implemented in order to achieve the full saving. This is reflected in the overall financial position reported in this monitoring statement.

3.4 The 2026-27 budget also includes investment of £0.613m in relation to Revenue Investments, which are on track for delivery.

4. Reasons for Variances

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

Service Area	Net Variance Over/Under (-) £000	Impact on Net Expenditure from Previous Report
Communication and Corporate Governance	199	-
Legal & Administration	-156	-
Human Resources	43	-
Transformation and Financial Inclusion	-15	-
Economic Development	-35	-

Note: As this is the first report of the financial year the impact on net expenditure from the previous report is not applicable

A detailed analysis of variances is presented below:

4.2 **Communication and Corporate Governance**

The overspend of £199,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.3 **Legal & Administration**

The underspend of £156,000 is mainly due to over recovered income relating to licensing and registrars income.

4.4 **Human Resources**

The overspend of £43,000 is mainly due to a lack of attrition resulting in an overspend in Employee Costs.

4.5 **Transformation and Financial Inclusion**

The underspend of £15,000 is mainly due to an underspend in Supplies and Services.

4.6 **Economic Development**

The underspend of £35,000 is mainly due to an underspend in Supplies and Services and Employee Costs.

5. Action

The Chief Executives 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 address the areas of overspend outlined in this report.

6. Forecast

It is anticipated at this stage that the department as a whole will remain within the annual budgeted net expenditure.

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

CHIEF EXECUTIVE'S OFFICE
Period 3: 1 APRIL 2026 TO 26 JUNE 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
10,143	-97	10,046	Communication and Corporate Governance	2,823	2,612	211	8	OVER
13,462	0	13,462	Legal & Administration	3,270	3,237	33	1	OVER
5,695	0	5,695	Human Resources	1,944	1,875	69	4	OVER
8,694	1,506	10,200	Transformation and Financial Inclusion	1,878	1,909	-31	-2	UNDER
69,389	84	69,473	ICT	20,634	20,634	0	0	
36,107	18,311	54,418	Economic Development	12,346	12,384	-38	0	UNDER
143,490	**19,804**	**163,294**	**TOTAL GROSS EXPENDITURE**	**42,895**	**42,651**	**244**	**1**	**OVER**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Budget		Actual	Budget	Variance		
£000	£000	£000		£000	£000	£000	%	
436	0	436	Communication and Corporate Governance	81	69	12	17	OVER
7,200	0	7,200	Legal & Administration	1,031	842	189	22	OVER
348	0	348	Human Resources	55	29	26	0	OVER
419	0	419	Transformation and Financial Inclusion	77	93	-16	-17	UNDER
8,295	0	8,295	ICT	635	635	0	0	
1,757	17,569	19,326	Economic Development	590	593	-3	-1	UNDER
18,455	**17,569**	**36,024**	**TOTAL DEPARTMENTAL INCOME**	**2,469**	**2,261**	**208**	**9**	**OVER**
125,035	**2,235**	**127,270**	**DIRECT NET EXPENDITURE**	**40,426**	**40,390**	**36**	**0**	**OVER**
		0	Specific Government Grant			0		
125,035	**2,235**	**127,270**	**ADJUSTED SERVICE NET EXPENDITURE**	**40,426**	**40,390**	**36**	**0**	**OVER**

Glasgow City Council

Related Companies

Report by the Executive Director of Financial Services

Contact Alan Rennie Ext 74620

Budget Monitoring: Period 3 - 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 26 June 2026.

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

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

The council's budget includes estimated contributions from Related Companies of £4.665m in 2026/27.

2. Budget Changes

The net expenditure budget has decreased by £1.853m to reflect the reduction in the service fee to Glasgow Life following the transfer of the Destination Marketing and Management Organisation to the Chief Executives Office.

3. Summary Position

Net expenditure is in line with budget to date.

4. Forecast

It is anticipated that net expenditure within Related Companies will remain within annual budget as shown in the attached monitoring statements.

As mentioned above, the Council's budget includes estimated contributions from Related Companies of £4.665m in 2026/27.

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

GLASGOW CITY COUNCIL
2026/27 REVENUE BUDGET: MONITORING REPORT

RELATED COMPANIES AND JOINT BOARDS
PERIOD 3 : 1 APRIL 2026 TO 26 JUNE 2026

EXPENDITURE TO DATE

Original Annual Budget	Approved Changes	Revised Budget	HEADING	Actual	Budget	Variance	
£000	£000	£000		£000	£000	£000	%
1,915	0	1,915	City Building Joint Venture	958	958	0	0
500	0	500	City Building Contracts	0	0	0	0
91,861	-1,853	90,008	Glasgow Life	20,546	20,546	0	0
4,217	0	4,217	Jobs & Business Glasgow	1,054	1,054	0	0
2,424	0	2,424	City Property (Glasgow) LLP	559	559	0	0
2,246	0	2,246	City Property Investment	561	561	0	0
11,456	0	11,456	Strathclyde Partnership for Transport	2,864	2,864	0	0
114,619	**-1,853**	**112,766**	**TOTAL GROSS EXPENDITURE**	**26,542**	**26,542**	**0**	**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	0	0	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**	**0**	**0**	**0**	**0**
114,575	**-1,853**	**112,722**	**DIRECT NET EXPENDITURE**	**26,542**	**26,542**	**0**	**0**
0	0	0	Specific Government Grant	0	0	0	0
114,575	**-1,853**	**112,722**	**ADJUSTED SERVICE NET EXPENDITURE**	**26,542**	**26,542**	**0**	0

Glasgow City Council

Common Good

Report by the Executive Director of Finance

Contact: Alan Rennie – ext 74620

Budget Monitoring: Period 3 – Common Good

1. Introduction

This monitoring statement provides a summary of the financial performance of **Common Good** for the period 1 April 2026 to 26 June 2026.

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

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

2. Budget Changes

There were no budget changes to the common good budget during periods 1 to 3.

3. Summary Position

This monitoring report covers a period equivalent to 23% of the financial year. Gross expenditure to date is £68,000, which is 8% of the annual gross expenditure budget. Gross income received to date is £78,000, resulting in net income of £10,000.

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

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

Category	Actual Costs
Anniversaries	£2,569
Charities	£3,000
Events	£4,397
International Visitors	£720
Special Individuals	£0
Sport	£0
Charity Tables	£0
Admin	£7,284
Total	**£17,970**

4. Forecast

There has been spend to date of £17,970 and a further £110,413 being committed for civic receptions in 2026/27. The remaining civic receptions expenditure budget of £317,617 is available for spend up to 31 March 2027.

In addition, £35,860 has been committed in respect of events beyond 2026/27 and it is envisaged that this will be funded from future year's budget. These figures reflect the revision of hospitality costs in relation to increased prices, together with other changes to the list of events. A detailed breakdown of the commitments for 2026/27 and beyond is provided in Appendix 1.

Income is mainly derived from returns on Common Good investments and these returns are closely monitored throughout the year. Any significant fluctuations in Common Good income up to 31 March 2027 will be reflected through budget changes in 2026/27 with a view to maintaining the overall capital value of the Fund.

The Common Good Fund is expected to remain within the annual net expenditure budget for 2026/27.

Appendix 1

Civic Receptions Committed 2026/27

2026/27 Civic Hospitality Commitments

Date	Function	Approved	Total Cost	Code (category)
01-Apr-26	**Nuremberg Design Students**	**20-Feb-26**	**£300**	**International Visitors**
29-Apr-26	**Culinary and Hospitality students - Marseille**	**02-Apr-26**	**£180**	**International Visitors**
08-May-26	Salvation Army Amsterdam Delegation	14-Jul-25	£800	International Visitors
21-May-26	International Lava Football Championships	13-Jan-26	£3,000	International Visitors
28-May-26	**Credit Agricole visit to Glasgow**	**27-Apr-26**	**£1,250**	**International Visitors**
12-Jun-26	**Visit by NASA Astronauts**	**11-Jun-26**	**£100**	**International Visitors**
25-Jun-26	**World Inclusivepara Skating Championships**	**19-Mar-26**	**£500**	**International Visitors**
29-Jun-26	**Chinese Business Delegation**	**20-May-26**	**£300**	**International Visitors**
03-Jul-26	**Manhattan Community College**	**08-Jun-26**	**£500**	**International Visitors**
15-Jul-26	**Glasgow-Lahore Twinning Event**	**23-Jun-26**	**£750**	**International Visitors**
21-Jul-26	**Shanghai China Chamber of Commerce Delegation**	**10-Jun-26**	**£200**	**International Visitors**
10-Aug-26	**Italian Int Police federation**	**16-Jun-26**	**£500**	**International Visitors**
19-Aug-26	Turin Delegation	05-Feb-26	£300	International Visitors
25-Sep-26	European Doctor's Orchesta	06-Feb-25	£700	International Visitors
03-Oct-26	IWA Presidential Reception	04-Feb-26	£1,050	International Visitors
07-Oct-26	**Netherlands Delegation**	**22-Jun-26**	**£1,250**	**International Visitors**
	Total for International Visitors		**£11,680**	

Date	Function	Approved	Total Cost	Code (category)
23-Apr-26	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	£3,850	Anniversaries
01-Jun-26	**Reidvale Housing Association 50th Anniversary**	**03-Mar-26**	**£3,125**	**Anniversaries**
03-Jun-26	**Western Club 200 yr Anniversary**	**25-Mar-26**	**£5,000**	**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
03-Jul-26	**Courtesy Call by Kosovo Ambassador**	**24-Jun-26**	**£20**	**Anniversaries**
22-Oct-26	**Shettleston HA 50th Anniversary**	**14-May-26**	**£3,000**	**Anniversaries**
20-Nov-26	St Francis Pipe Band Centenary	31-Mar-25	£5,500	Anniversaries
	Total for Anniversaries		**£37,095**	

Date	Function	Approved	Total Cost	Code (category)
05-Dec-25	Baby's First Christmas	12-Jan-26	£4,835	Events
13-Apr-26	**Piping Live 2026**	**14-Apr-26**	**£1,500**	**Events**
08-May-26	**Europe Day**	**13-Apr-26**	**£2,000**	**Events**
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
04-Jun-26	Glasgow Science Festival	09-Jan-26	£2,000	Events
07-Jun-26	Glasgow the Welcoming City	04-Feb-26	£1,150	Events
11-Jun-26	Veterans Scotland Awareness Evening	06-Jan-26	£420	Events
22-Jun-26	**Armed Forces Day Flag Raising**	**13-May-26**	**£50**	**Events**
25-Jun-26	**Full Council Drinks Reception**	**18-Jun-26**	**£1,000**	**Events**
10-Jul-26	**Courtesy Call by the Salvation Army**	**16-Feb-26**	**£60**	**Events**
21-Jul-26	**Nelson Mandela Day**	**26-Jun-26**	**£640**	**Events**
24-Jul-26	**Merchant City Festival**	**16-Apr-26**	**£700**	**Events**
19-Sep-26	**Barga Chamber Concert**	**10-Apr-26**	**£4,200**	**Events**
09-Oct-26	**Royal National Mod 26**	**10-Jun-26**	**£840**	**Events**
22-Oct-26	**Garden of Remembrance**	**09-Mar-26**	**£700**	**Events**
02-Nov-26	**Launch School Photography Exhibition**	**11-Jun-26**	**£750**	**Events**
02-Dec-26	Glasgow Times Community Council Awards 2026	26-Jan-26	£10,000	Events
02-Dec-26	Blessing of the Crib	04-Feb-26	£240	Events
07-Dec-26	**Glasgow Sports Awards 2025**	**13-May-26**	**£7,500**	**Events**
12-Dec-26	Roy Castle Foundation Lights of Hope Carol Concert	09-Jan-26	£1,000	Events
13-Dec-26	Carols for Peace	04-Feb-26	£1,500	Events
	Total for Events		**£43,305**	

Date	Function	Approved	Total Cost	Category
21-Nov-25	BEM Presentation Maureen Morris	12/09/2025	£320	Special Individuals
10-Apr-26	**Operation Friendship Scotland**	**16-Feb-26**	**£375**	**Special Individuals**
03-Jul-26	**Unveiling of former LP Portrait**	**24-Jun-26**	**£650**	**Special Individuals**
17-Jul-26	**Elizabeth Emblem presentation**	**27-Apr-26**	**£480**	**Special Individuals**
	Total for Special Individuals		**£1,825**	

Date	Function	Approved	Total Cost	Code (category)
04-Nov-26	**Commonwealth Karate Federation Competition Glasgow 2026**	**08-Apr-26**	**£490**	**Sport**
17-Mar-27	**Glasgow Schools Scottish Country Dancing Festival**	**13-May-26**	**£300**	**Sport**
	Total for Sport		**£790**	

Date	Function	Approved	Total Cost	Code (category)
21-Apr-26	**Mark Scott Award - Awards Ceremony**	**12-Jan-26**	**£1,800**	**Charities**
05-Jun-26	**LP Poetry Prize**	**03-Jun-26**	**£168**	**Charities**
29-Jun-26	**Interfaith Glasgow’s Ten-Year Anniversary Annual Supporters Meeting**	**01-Apr-26**	**£800**	**Charities**

02-Jul-26	**Sense Scotland Learning Hub Graduation**	**28-Apr-26**	**£2,000**	**Charities**
15-Aug-26	**Clydeside Action on Asbestos AGM**	**02-Apr-26**	**£250**	**Charities**
10-Sep-26	**Scotty Dog Trail in aid of Maggie's Event**	**02-Mar-26**	**£5,000**	**Charities**
15-Oct-26	**St John Ogilvie Lecture**	**15-Apr-26**	**£2,000**	**Charities**
30-Oct-26	**RIAS Conference**	**19-Feb-26**	**£1,200**	**Charities**
19-Nov-26	**Hospital Saturday Fund Event**	**10-Apr-26**	**£2,500**	**Charities**
	Total for Charities		**£15,718**	

Total Civic Hospitality Commitments for 2026/27	**£110,413**

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 Anniversaries		**£16,200**	

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

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

Total Civic Hospitality Commitments for 2027/28	**£20,860**

Civic Receptions Committed 2028/29

2028/29 Civic Hospitality Commitments

Date	Function	Approved	Total Cost	Category
02-Jun-28	Quincentenary of The Incorporation of Weavers in Glasgow	26-Feb-24	£15,000	Anniversaries
	Total for Anniversaries		**£15,000**	

Total Civic Hospitality Commitments for 2028/29	**£15,000**

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

GLASGOW CITY COUNCIL
2025/26 REVENUE BUDGET: MONITORING REPORT

COMMON GOOD
PERIOD 12 - 1 APRIL 2025 TO 06 FEBRUARY 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	%
446	0	446	Civic Hospitality	18	428	4
98	0	98	Property Costs	10	88	10
274	0	274	Miscellaneous Charges	40	234	15
818	**0**	**818**	**TOTAL GROSS EXPENDITURE**	**68**	**750**	**8**

INCOME TO DATE

Original Annual Budget	Approved Changes	Revised Annual Budget		Actual	Remaining Budget	Budget Received to Date
£000	£000	£000		£000	£000	%
436	0	436	Investment Income & Realised Gains	0	436	0
43	0	43	Commission	4	39	9
339	0	339	Rental Income	74	265	22
818	**0**	**818**	**TOTAL DEPARTMENTAL INCOME**	**78**	**740**	**10**
0	**0**	**0**	**NET EXPENDITURE/NET INCOME (-)**	**-10**	**10**	