
Report to: Audit and Scrutiny Committee

Date of Meeting: 28 August 2025

Subject: Council Financial Performance 2024/25

Report by: Chief Finance Officer

1.0 Purpose

- 1.1. This paper provides an update on the financial performance for the Council, as 31 March 2025, in respect of:
- the General Fund (GF) revenue and capital spend and the achievement of savings for the financial year 2024/25, and
 - the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend.

2.0 Recommendations

- 2.1. Committee is asked to note the report, commenting and challenging as appropriate on:
- 2.1.1. General Fund revenue underspend of £(3.643)m for the year to 31 March 2025, after adjusting for £(3.074)m which is earmarked to be carried forward to 2025/26;
- 2.1.2. the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) overspend of £2.425m, for the year to 31 March 2025;
- 2.1.3. the balances of earmarked reserves held and used to date and remaining balances at 31 March 2025;
- 2.1.4. the General Fund Capital Programme underspend of £(13.358)m, with proposed carryforward of £12.333m.
- 2.1.5. delivery of £4.842m of the £5.383m approved savings programme, representing an achievement of 90.0%, as at 31 March 2025.
- 2.1.6. note that these figures are draft and will be updated within the draft annual accounts if required and confirmed following the completion of the audit of the annual accounts.

3.0 Background

- 3.1. This report summarises the draft financial position of the Council for the financial year ending 31 March 2025. This report consolidates the detailed financial data to provide a summary position for the Council. The report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0 General Fund Revenue

- 4.1. As at 31 March 2025 the General Fund is reporting an underspend for the year of £(3.643)m after taking account of earmarked reserves of £(3.074)m. This is a favourable movement of £(1.212)m from the £(2.431)m underspend at quarter 3 reported as at December 2024.
- 4.2. The Council Summary at **Appendix 1** provides the forecast position by each Directorate and centrally held Corporate Service areas along with the position for Partnerships and Sources of Funding. The overall net underspend is made up as follows:
- People Directorate - £(0.300)m underspend, movement £0.110m, with £1.307m earmarked for spend in 2025/26.
 - Place Directorate - £(1.733)m underspend, movement £(0.509)m with £1.496m earmarked for spend in 2025/26.
 - Partnership & Performance Directorate - £(0.987)m underspend, movement £(0.177)m with £0.271m earmarked for spend in 2025/26.
 - Chief Executive and Corporate Services - £(0.333)m underspend, movement £(0.243)m The overspend of £0.567m within Corporate services includes centrally held savings to be applied to individual services.
- 4.3. Measures to reduce spend in year in light of the challenging financial budget gap for 2025/26 remained in place till 31 March 2025. This included continuation of essential spend, meaning that only spend that is currently committed or business critical should have been undertaken and recruitment carried out for business critical posts only. The positive reduction in spend and the resulting underspend reflects the management action taken as result of these measures. This underspend will increase reserves to assist the Council in meeting future financial pressures and support delivery of services.
- 4.4. **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

Earmarked Reserves

- 4.5. At 1 April 2024, the council held earmarked reserves of £23.242m to be applied to future spend. At the 31 March 2025, £10.056m has been allocated to spend for 2024/25 leaving a balance of £13.186m as set out in the table below. A further £0.414m has been released to uncommitted reserves leaving a committed balance of £12.772m as at 31 March 2025.

| Earmarked Reserve | Balance at 1 April 2024 | Allocated spend as at March 2025 | Remaining balance at 31 March 2025 |
|---------------------------------|--|---|---|
| | £'000 | £'000 | £'000 |
| Devolved School Management | (505) | 505 | - |
| Pupil Equity Funding | (560) | 560 | - |
| Ringfenced Housing Grants | (1,253) | 366 | (887) |
| Organisational Change fund | (198) | 77 | (121) |
| Other Miscellaneous Commitments | (1,891) | 291 | (1,600) |
| Employment fund | (515) | 293 | (222) |
| Transformation fund | (1,928) | 446 | (1,482) |
| COVID - General funding | (288) | 288 | - |
| COVID - Specific Funding | (179) | 19 | (160) |
| Specific Employability Funding | (523) | 252 | (271) |
| Developer Contributions | (816) | 30 | (786) |
| Ukrainian refugee support | (599) | 258 | (341) |
| Homeless Accommodation | (1,950) | 592 | (1,358) |
| Service Concessions | (5,958) | - | (5,958) |
| Support 2024/25 budget | (6,079) | 6,079 | - |
| TOTAL | (23,242) | 10,056 | (13,186) |

5.0 Clackmannanshire & Stirling Health and Social Care Partnership (H&SCP)

- 5.1. As at 31 March 2025 the Clackmannanshire element of the H&SCP is reporting a draft overspend of £2.426m against the budgeted contribution to the Partnership. This is a favourable movement of £(3.260)m from the previous reported overspend of £5.686m as at December 2024. Details of the variances that make up this overspend and the reasons for movement are shown in **Appendix 7**.
- 5.2. As a consequence of the previously projected overspend earlier in the year and in line with the integration scheme, a financial recovery plan was developed and areas identified as part of this plan were presented to the Integrated Joint Board (IJB) for consideration. Not all the options were agreed by the IJB and those

that were agreed were estimated to reduce the forecasted overspend down to £11.456m. The need to continue to pursue all available efforts to reduce the level of overspend as far as possible was strongly emphasised to the Board.

- 5.3. The reduction in spend within the Clackmannanshire Locality reflects the actual cost of care services and the impact of the recovery action including management of vacancies.
- 5.4. The latest finance report presented to the Integrated Joint Board (IJB) on 13 August 2025 indicated an overspend for the year on the integrated budget across the Partnership of £11.264m. A contribution from partnership reserves of £3.947m and further recovery measures of £0.341m have been utilised, reducing the overspend to £6.976m to be met by partners.
- 5.5. Whilst the integration scheme does not specifically require partners to fund the overspend, the integration scheme is silent on how the gap may be funded. The Chief Officer and the Chief Finance Officer for the IJB presented a request to fund the projected overspend to the Council's Chief Executive in March who subsequently presented a report to Council. After considering the various options set out in the Chief Executives report and the affordability to the Council, Council agreed at its meeting on 20 March to make an additional contribution on a loan basis of £1.327m on the basis of a share of the projected overspend proportionate to the contribution made to the Integrated Budget, equivalent to 12% of the then reported overspend of £11.029m.
- 5.6. Since then, both Stirling and NHS have agreed additional contributions which result in a shortfall of £0.417m on the year end position across the Partnership. At the time of writing this report discussions are ongoing across the partnership on how the unresolved risk share would be met.

6.0 General Fund Capital

- 6.1. For 2024/25, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £20.011m. A further £2.151m was added as a result of carry forwards from 2023/24 and £1.893m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2024/25 to £24.055m.
- 6.2. The total spend on the General Fund capital programme for the year is £10.697m. This is a decrease of £3.050m on the forecasted £13.747m reported as at December. As a result, the underspend on the programme is £13.358m.
- 6.3. Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors and as such £12.333m is proposed to be carried forward to 2025/26 which is £4.987m greater than that included within the 2025/26 approved budget **Appendix 8** provides detail of the actual expenditure to 31 March 2025 and variance against budget by project.
- 6.4. A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

| Asset Management Strategy | Revised Budget 2024/25 | Actual to 31 March 2025 | Over / (under) Spend | Main Variances |
|--------------------------------------|------------------------|-------------------------|----------------------|---|
| | £m | £m | £m | |
| Community Investment Strategy | 12.854 | 3.847 | (9.007) | <p>Underspends on:</p> <ul style="list-style-type: none"> - Clackmannan Regeneration £(1.337)m - £(245k) for Clackmannan Main St project & £(1.092)m for other regeneration projects - City Region Deal £(2.970)m due to delays in programme and associated City Region Deal resourcing £(0.208)m - Wellbeing Hub-Permanent £(2.999)m -and Wellbeing Resourcing £(0.196)m to be carried /forward to 2025/26 in line with more accurate phasing of requirements - Innovation Hub Deliver £(0.330)m delayed awaiting contractor appointment, to be carried forward to 2025/26 - Free School Meals equipment £(0.257)m 100% funded by SG to be carried forward. |
| Property | 2.283 | 0.527 | (1.756) | <p>Underspends on:</p> <ul style="list-style-type: none"> - Learning Estate option appraisals £(0.574)m to be carried forward - Capital programme support resourcing £(0.221)m due to vacancies - Kilncraigs roof £(0.182)m project complete - Clackmannan Town hall £(0.151)m project complete under budget - Cemetery wall upgrade £(0.263)m - projected carried forward of £(0.260)m |
| Roads | 4.056 | 3.379 | (0.677) | <p>Underspends on:</p> <ul style="list-style-type: none"> - Active Travel -Fishcross to Alva £(0.400)m to be carried forward - Cycling ,Walking and Safer Routes £(0.311)m to be carried forward <p>Overspend on:</p> <ul style="list-style-type: none"> - Carriageways £0.146m to be carried forward and offset against 2025/26 budget. |
| Land | 0.877 | 0.541 | (0.336) | Underspends on: |

| | | | | |
|--------------------------------------|----------------|----------------|-----------------|---|
| | | | | <ul style="list-style-type: none"> - Kilncraigs stone preservation £(0.150)m to be carried forward - Renewable energy projects £(0.100)m to be carried forward to 2025/26 - Polmaise Transfer Station – £(0.77)m work to be carried out by Stirling Council |
| Fleet | 0.578 | 0.382 | (0.196) | Underspend on: <ul style="list-style-type: none"> - Vehicle Replacement £(0.196)m, spend committed with delivery in 2025/26 – £(0.168)m to be carried forward |
| IT | 3.091 | 1.734 | (1.357) | Underspend on: <ul style="list-style-type: none"> - Digital Transformation and resourcing £(0.476)m to be carried forward to 2025/26 - IT Network Switching £(0.300)m to be carried forward to 2025/26 Capital Programme - Tech Analogue to Digital £(0.069)m, implementation extended, to be carried forward to 2025/26 - Digital and IT Resourcing Resourcing £(0.098)m, to be carried forward to 2025/26 |
| Place Based Investment | 0.316 | 0.287 | (0.029) | £(0.028)m to be a carried forward to enable completion of projects |
| Gross Capital Expenditure | 24.055 | 10.697 | (13.358) | |
| Allocation of Capital Funding | (9.551) | (6.752) | 2.799 | Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2025/26, where grant conditions allow, or repaid. <ul style="list-style-type: none"> • City Region Deal £2.970 - Grant not being drawdown due to delayed spend. Carried forward to 2025/26 • Nature Restoration Fund £0.100m – grant withdrawn by Scottish Government • Free School Meals £0.257m late allocation and to be carried forward • Community Bus Fund £0.037m to be carried forward |
| Net Capital Programme | 14.504 | 3.945 | (10.559) | |

7.0 Delivery of 2024/25 Approved Savings

- 7.1. At its budget meeting in March 2024, Council approved savings of £5.383m for the financial year 2024/25. The table below shows the split of these savings across Directorates and the achievement of those savings by 31 March 2025.

General Services Revenue Budget 2024/25 - Progress of Approved Savings by Directorate

| Directorate | Total Approved Savings £000 | Achieved £000 | Unachieved £000 |
|---------------------------|--------------------------------|------------------|--------------------|
| People | 1,731 | 1,472 | 259 |
| Place | 1,337 | 1,074 | 263 |
| Partnership & Performance | 2,315 | 2,296 | 19 |
| Total Approved Savings | 5,383 | 4,842 | 541 |
| | | 90.0% | 10.0% |

- 7.2. The above table indicates that 90.0% of savings were achieved and 10.0% unachieved in 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Conclusions

- 8.1. General Fund Revenue Services are underspent by of £(3.643)m for the year to 31 March 2025, after adjusting for £(3.074)m which is earmarked to be carried forward to 2025/26;
- 8.2. The Clackmannanshire element of the H&SCP is overspent by £2.426m for the year to 31 March 2025.
- 8.3. The General Fund Capital programme is underspent by £(13.358)m.
- 8.4. Of the £5.383m approved savings programme, £4.842m (90.0%) was achieved by 31 March 2025.

9.0 Sustainability Implications

- 9.1. There are no direct environmental sustainability implications arising from this report.

10.0 Resource Implications

10.1. Financial Details

10.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes ☒

10.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes ☒

10.4. *Staffing*

11.0 Exempt Reports

11.1. Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) Our Priorities

Clackmannanshire will be attractive to businesses & people and ensure fair opportunities for all ☐

Our families; children and young people will have the best possible start in life ☐

Women and girls will be confident and aspirational, and achieve their full potential ☐

Our communities will be resilient and empowered so that they can thrive and flourish ☐

(2) Council Policies

Complies with relevant Council Policies ☒

8.0 Equalities Impact

8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
Yes ☐ No ☒

9.0 Legality

9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

10.0 Appendices

10.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix 1 – Draft Council Summary at March 2025

Appendix 2 – Summary Savings by Directorate at March 2025

Appendix 3 – People Variances at March 2025

Appendix 4 – Place Variances at March 2025

Appendix 5 – P&P Variances at March 2025

Appendix 6 – Corporate Variances at March 2025

Appendix 7 – HSCP Variances at March 2025

Appendix 8 – General Fund Capital as at March 2025

11.0 Background Papers

11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

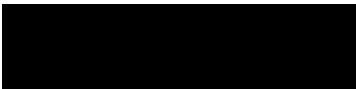
Yes ☒ (please list the documents below) No ☐

General Fund Revenue and Capital Budget 2024/25

Author(s)

| NAME | DESIGNATION | TEL NO / EXTENSION |
|--------------------|---------------------------------------|--------------------|
| Elizabeth Hutcheon | Management Accountancy Team Leader | 6214 |
| Lindsay Sim | Chief Finance Officer | 2022 |

Approved by

| NAME | DESIGNATION | SIGNATURE |
|----------------|--|---|
| Chris Alliston | Strategic Director of Partnership & Performance |  |

As at 31 March 2025

| | <i>Annual Budget 25GLBR £'000</i> | <i>Actual to March £'000</i> | <i>Variance Actual to Budget £'000</i> | <i>Earmarked Reserves (EMR) £'000</i> | <i>Variance after EMR £'000</i> | <i>Forecast Variance At Dec £'000</i> | <i>Variance Movement £'000</i> |
|--|---|--------------------------------------|--|---|---|---|--|
| Directorate | | | | | | | |
| People | 85,878 | 84,272 | (1,607) | 1,307 | (300) | (410) | 110 |
| Place | 35,859 | 32,629 | (3,229) | 1,496 | (1,733) | (1,224) | (509) |
| Partnership & Performance | 13,598 | 12,340 | (1,258) | 271 | (987) | (809) | (177) |
| Directorate Expenditure | 135,335 | 129,241 | (6,094) | 3,074 | (3,020) | (2,444) | (576) |
| Corporate | | | | | | | |
| Corporate Centrally Held | 327 | 350 | 23 | 0 | 23 | (11) | 34 |
| Corporate Services | (717) | (165) | 552 | 0 | 552 | 344 | 208 |
| Misc Services - Non Distributed Costs | 1,393 | 1,393 | (0) | 0 | (0) | 0 | (0) |
| | 1,003 | 1,578 | 575 | 0 | 575 | 333 | 243 |
| | 136,338 | 130,819 | (5,518) | 3,074 | (2,444) | (2,111) | (334) |
| less allocated to non general fund | (1,315) | (1,287) | 28 | 0 | 28 | (0) | 28 |
| | 135,023 | 129,532 | (5,491) | 3,074 | (2,417) | (2,111) | (306) |
| Add Requisitions from Joint Boards | | | | | | | |
| Central Scotland Valuation Joint Board | 490 | 490 | 0 | 0 | 0 | 0 | 0 |
| Corporate Expenditure | 135,512 | 130,021 | (5,491) | 3,074 | (2,417) | (2,111) | (306) |
| Add/Deduct | | | | | | | |
| Interest on Revenue Balances | (205) | (578) | (373) | 0 | (373) | (45) | (328) |
| Loans Fund Contribution | 6,233 | 5,880 | (353) | 0 | (353) | (275) | (78) |
| Contribution to Bad Debt Provision | 100 | 64 | (36) | 0 | (36) | 0 | (36) |
| Total Expenditure | 141,640 | 135,387 | (6,253) | 3,074 | (3,179) | (2,431) | (748) |
| Health & Social Care Partnership | 28,853 | 28,853 | (0) | 0 | (0) | 5,686 | (5,686) |
| Sources of Funding | | | | | | | |
| General Revenue Funding | (113,700) | (113,707) | (7) | | (7) | 0 | (7) |
| Non-Domestic Rates | (19,659) | (19,659) | 0 | | 0 | 0 | 0 |
| Council Tax | (25,547) | (26,004) | (457) | 0 | (457) | 0 | (457) |
| Total Income | (158,906) | (159,370) | (464) | 0 | (464) | 0 | (464) |
| (Surplus) / Shortfall before reserves | 11,587 | 4,870 | (6,717) | 3,074 | (3,643) | 3,255 | (6,898) |
| Funding from Reserves | | | | | | | |
| Contribution from Reserves | (1,531) | | 1,531 | 0 | 1,531 | | |
| Contribution from Earmarked Reserves | (3,977) | | 3,977 | 0 | 3,977 | | |
| Contribution from Uncommitted Reserves | (6,079) | | 6,079 | | 6,079 | | |
| Total Funding | (170,493) | (159,370) | 11,123 | 0 | 11,123 | | |
| Net Use of reserves | | | | | 7,944 | | |

Management Efficiency Savings 2024/25

| Saving Reference | Directorate | Department | Responsible Officer | Description | Cash/ Permanent | 2024/25 £ | Achieved £ | Unachieved £ | Total £ | Comments |
|---|-------------|------------------------------|---------------------|--|-----------------|-----------|------------|--------------|-----------|--|
| P&PMGT03 | P&P | HR & WFD | Chris Alliston | New Corporate Training Funding Model | Cash | 86,000 | 86,000 | | 86,000 | Achieved |
| P&PMGT06 | P&P | Multiple | Chris Alliston | Managed reduction of overtime budgets | Cash | 4,170 | 4,170 | | 4,170 | Achieved |
| P&PMGT06 | PEOPLE | Multiple | Lorraine Sanda | Managed reduction of overtime budgets | Cash | 18,330 | | 18,330 | 18,330 | Unachieved |
| P&PMGT06 | Place | Multiple | Kevin Wells | Managed reduction of overtime budgets | Cash | 84,476 | 84,476 | | 84,476 | Achieved |
| P&PMGT07 | P&P | HR & WFD | Chris Alliston | Budget realignment | Permanent | 950 | 950 | | 950 | Achieved |
| P&PMGT12 | P&P | Legal & Governance | Lee Robertson | Centralisation of Service Legal Budgets | Permanent | 7,000 | | 7,000 | 7,000 | Unachieved. 24/25 Legal expenses overspend across the Council. |
| P&PMGT14 | P&P | Corporate | Lindsay Sim | Reduction in Pension Contribution following triennial valuation | Permanent | 1,327,000 | 1,327,000 | | 1,327,000 | Achieved |
| P&PMGT15 | P&P | Partnerships &Transformation | Cherie Jarvie | Budget Realignment - safe drive stay alive | Permanent | 3,000 | 3,000 | | 3,000 | Achieved |
| P&PMGT19 | P&P | Finance & Revenues | Lindsay Sim | Reduce SWF resource - vacant post | Permanent | 33,000 | 33,000 | | 33,000 | Achieved |
| P&PMGT23 | P&P | Finance & Revenues | Lindsay Sim | Review VJB SLA - inflationary uplift | Permanent | 10,000 | 10,000 | | 10,000 | Achieved |
| P&PMGT24 | P&P | Partnerships &Transformation | Cherie Jarvie | Capitalisation of ICT posts supporting capital plan implementation | Permanent | 62,500 | 62,500 | | 62,500 | Achieved |
| P&PMGT25 | P&P | Corporate | Lindsay Sim | Reduction in Loans Fund interest charges | Cash | 609,000 | 609,000 | | 609,000 | Achieved |
| PEMGT01 | PEOPLE | Education | Adrienne Aitken | Change in contracted hours new ELC appointments | Permanent | 52,843 | 52,843 | | 52,843 | Achieved |
| PEMGT02 | PEOPLE | Education | Catriona Scott | Review of secondary education supply teaching staff budget | Permanent | 100,000 | 100,000 | | 100,000 | Achieved |
| PEMGT03 | PEOPLE | Education | Michael Boyle | Review of Devolved School Management | Cash | 400,000 | 400,000 | | 400,000 | Achieved |
| PEMGT04 | PEOPLE | Educational Psychology | Veronica Cully | Review of Education Psychology Management Structure | Permanent | 20,000 | 20,000 | | 20,000 | Achieved |
| PEMGT05 | PEOPLE | Education | Colin Bruce | Capitalisation of Project Manager for Digital Technology for Digital Rollout | Permanent | 50,155 | 50,155 | | 50,155 | Achieved |
| PEMGT06 | PEOPLE | CLD | Catriona Scott | Subscriptions budget for CLD | Permanent | 2,000 | 2,000 | | 2,000 | Achieved |
| PEMGT07 | PEOPLE | Sports and Leisure | Robbie Stewart | Review of Leisure Bowl budget | Cash | 200,000 | 200,000 | | 200,000 | Achieved |
| PEMGT08A | PEOPLE | Sports and Leisure | Robbie Stewart | Review of Sports Development Service | Permanent | 62,789 | 62,789 | | 62,789 | Achieved |
| PEMGT15 | PEOPLE | Education | Michael Boyle | Delivering ASN School Transport - Budget realignment | Permanent | 34,000 | 34,000 | | 34,000 | Achieved |
| PEMGT18 | PEOPLE | Education | Lorraine Sanda | Alternative funding for SLA for Play Alloo | Permanent | 15,685 | 15,685 | | 15,685 | Achieved |
| PEMGT19 | PEOPLE | Education | Adrienne Aitken | Centralised ELC admissions | Permanent | 228,505 | 228,505 | | 228,505 | Achieved |
| PLMGT01 | Place | Economic Development | Emma Fyvie | Recovery of Staffing costs | Cash | 170,000 | 170,000 | | 170,000 | Achieved |
| PLMGT02 | Place | Trading Standards | Emma Fyvie | Trading Standards SLA Rebate | Cash | 70,000 | 22,690 | 47,310 | 70,000 | Unachieved as service provided by Stirling is now fully staffed |
| PLMGT03 | Place | Property | Pete Leonard | Building cleaning to pre-COVID policy standard | Permanent | 25,000 | 25,000 | | 25,000 | Achieved |
| PLMGT04 | Place | Public Buildings | Pete Leonard | Removal of LLP budget | Permanent | 183,810 | 183,810 | | 183,810 | Achieved |
| PLMGT06 | Place | Development | Emma Fyvie | Building Standards Agency | Permanent | 12,710 | 12,710 | | 12,710 | Achieved |
| PLMGT07 | Place | Environment- Land | Iain McDonald | Land income - budget realignment | Cash | 80,000 | 80,000 | | 80,000 | Achieved |
| PLMGT09 | Place | Environment- Waste | Iain McDonald | Increased income from Recycling Paper/Card | Permanent | 180,050 | 180,050 | | 180,050 | Achieved |
| PLMGT10 | Place | Property | Alison Morrison | New target operating model for public buildings R&M | Permanent | 109,800 | | 109,800 | 109,800 | Unachieved |
| PLMGT11 | Place | Development | Emma Fyvie | Redesign vacant Environmental Health Officer post to Technical Officer | Permanent | 4,500 | 4,500 | | 4,500 | Achieved |
| PLMGT12 | Place | Property | Alison Morrison | Rent Review/Service Charge Review | Permanent | 19,612 | | 19,612 | 19,612 | Rental income not being achieved - £64k shortfall |
| PLMGT13 | Place | Property | Alison Morrison | Revenue savings from Asset Disposal (Phase 1) | Permanent | 12,600 | | 12,600 | 12,600 | Saving split across rates, insurance and energy. Not achieved as assets not yet disposed of |
| PLMGT14 | Place | Property | Alison Morrison | Insurance Premium recharge to Commercial Tenants | Permanent | 41,312 | | 41,312 | 41,312 | This has not yet been implemented. Ongoing work to review leases for additional charges to tenants |
| PLMGT15 | Place | Environment - Land | Iain McDonald | Land Re-Design - Staff | Permanent | 14,450 | | 14,450 | 14,450 | Restructure is complete. Staff member on redeployment, therefore still incurring cost. |
| Total Management Efficiency Savings 2024/25 | | | | | | 4,335,247 | 4,064,833 | 270,414 | 4,335,247 | |

Policy Savings 2024/25

| Saving Reference | Directorate | Department | Responsible Officer | Description | Cash/ Permanent | 2024/25 £ | Achieved £ | Unachieved £ | Total £ | |
|------------------------------|-------------|-------------------------------|---------------------|--|-----------------|-----------|------------|--------------|-----------|--|
| P&PPOL01 | P&P | HR & WFD | Chris Alliston | IOSH and First Aid Training Income | Perm | 4,400 | 4,400 | | 4,400 | Achieved |
| P&PPOL05 | P&P | Legal & Governance | Lee Robertson | Income & Charging - Legal Admin Charge | Perm | 2,000 | 1,800 | 200 | 2,000 | Partially achieved. |
| P&PPOL06 | P&P | Partnerships & Transformation | Cherie Jarvie | Remove funding to 3 community halls (Coalsnaughton, Clackmannan and Devonvale) | Perm | 8,800 | 8,800 | | 8,800 | Reduction in funding has been actioned |
| P&PPOL07 | P&P | Finance & Revenues | Lindsay Sim | Council Tax - Premium on 2nd Homes | Perm | 55,000 | 47,882 | 7,118 | 55,000 | £48k achieved, shortfall due to a small number of properties having been sold. |
| P&PPOL09 | P&P | Corporate | Chris Alliston | No longer making payment to leavers who write in and request arrears | Cash | 80,000 | 80,000 | | 80,000 | No payments being made per process established in HR team |
| P&PPOL23 | P&P | Legal & Governance | Lee Robertson | Income & Charging - Licensing | Perm | 2,500 | 2,500 | | 2,500 | Achieved. |
| P&PPOL25 | P&P | Partnerships & Transformation | Cherie Jarvie | Income & Charging Full Cost Recover for Commercial Events | Perm | 5,000 | | 5,000 | 5,000 | Unachieved. Dependent on nature of chargeable events which go through the planning process. Aiming to achieve in 2025/26. |
| P&PPOL26 | P&P | Partnerships & Transformation | Stuart Crickmar | Digital Transformation - Redesign of Customer Services/CAP/Library Provision (joint proposal People and P&P) | Perm | 15,000 | 15,000 | | 15,000 | Achieved on cash basis only. Awaiting restructure of service area to enable permanent saving. |
| PEPOL06 | People | Care & Protection | Sharon Robertson | Review of third sector funding for children's services | Perm | 44,760 | | 44,760 | 44,760 | Unachieved. |
| PEPOL07 | People | Care & Protection | Sharon Robertson | Introduce multiagency equipment storage and recycling facility | Cash | 20,000 | 20,000 | | 20,000 | Achieved |
| PEPOL10 | People | Support & Wellbeing | Robbie Stewart | Review of Leisure Services charges | Perm | 40,000 | 40,000 | | 40,000 | Achieved |
| PEPOL15 | People | Support & Wellbeing | Catriona Scott | Reduce CLD service | Perm | 71,804 | 71,804 | | 71,804 | Achieved |
| PEPOL09A | People | Support & Wellbeing | Robbie Stewart | Review of Leisure Services - Option A | Perm | 127,899 | 127,899 | | 127,899 | Achieved |
| PEPOL18A | People | Education & Learning | Veronical Cully | Option A - Reduction 1fte in Psychological Service | Perm | 46,741 | 46,741 | | 46,741 | Achieved |
| PEPOL21 | People | Education & Learning | Michael Boyle | Review of Primary Class Sizes | Perm | 195,450 | 0 | 195,450 | 195,450 | Unachieved - Management action taken to reduce number of classes across primary schools, however, due to the number of long term absences the saving has not yet been achieved, The service is committed to deliver the same level of saving elsewhere within its budget |
| PLPOL02B | Place | Property | Alison Morrison | Janitorial Service Redesign | Perm | 33,500 | 33,500 | | 33,500 | Achieved |
| PLPOL06 | Place | Environment - Roads | Iain McDonald | Stop Winter footpath gritting by mechanical means and operate in core hours only | Cash | 41,000 | 41,000 | | 41,000 | Achieved |
| PLPOL09 | Place | Environment - Waste | Iain McDonald | Garden waste collection charge - increase from £45 to £48 (6.7%) | Perm | 20,000 | 20,000 | | 20,000 | Achieved |
| PLPOL18 | Place | Property | Alison Morrison | Property - Service Redesign | Perm | 109,603 | 109,603 | | 109,603 | Restructure complete |
| PLPOL03C | Place | Property | Alison Morrison | School Meals income - 25p increase | Cash | 46,689 | 46,689 | | 46,689 | Achieved |
| PLPOL15C | Place | Environment - Land | Iain McDonald | Reduce use of Agency staff for street cleaning 4 FTE to 2 FTE | Perm | 60,000 | 60,000 | | 60,000 | Achieved |
| PLPOL23D | Place | Environment | Iain McDonald | Reduce Forestry by one FTE | Perm | 17,522 | | 17,522 | 17,522 | Unachieved |
| Total Policy Savings 2024-25 | | | | | | 1,047,668 | 777,618 | 270,050 | 1,047,668 | |

| | | | | |
|--------|-----------|-----------|---------|-----------|
| People | 1,730,961 | 1,472,421 | 258,540 | 1,730,961 |
| Place | 1,336,634 | 1,074,028 | 262,606 | 1,336,634 |
| P&P | 2,315,320 | 2,296,002 | 19,318 | 2,315,320 |
| Total | 5,382,915 | 4,842,451 | 540,464 | 5,382,915 |
| | - | 89.96% | 10.04% | - |

| People | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual | Narrative |
|------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| | £000's | £000's | £000's | £000's | £000's | £000's | |
| Strategic Director | 86 | 138 | 52 | 0 | 83 | (31) | Overspend of £0.052m reflects historic restructure saving not achieved £0.052m |
| Support & Wellbeing | | | | | | | |
| Customer Services | 632 | 552 | (80) | 0 | (57) | (23) | Libraries & Customer services: - £(0.080)m underspend due to staffing vacancies and staff turnover £(0.071)m, Supplies & Services £(0.034)m partly offset by forecast overspend of £0.025m in service charges for card machine terminals. The movement of (£0.023m) relates to a reduction from forecast spend on Supplies & Services (Libary materials £(0.028)m, additional service charges £0.003m and additional staffing £0.002m |
| Leisure & Sports Development | 925 | 617 | (307) | 0 | (278) | (29) | Sports Development: £(0.136)m underspend - £(0.076)m Swimming (excess Budget), Discontinued Programs £(0.044)m, various other variances across Sports Programs of £(0.016)m Leisure: £(0.171)m underspend - £(0.156)m underspend in Wellbeing Hub operating costs/Subsidy not required at this time and non staffing underspends £(0.015)m. The movement of £(0.029)m is Swimming Programs additional income £(0.005)m, Skiing additional Income £(0.021)m, Leisure Income £(0.018)m from Internal recharges and £0.015m additional costs in Parks & Pavillions due to high common Good internal recharge. |
| Total Support & Wellbeing | 1,557 | 1,169 | (388) | 0 | (335) | (52) | |
| Education & Learning | | | | | | | |
| Devolved Schools | 38,876 | 38,259 | (616) | (616) | (601) | (16) | Devolved Schools are reporting an underspend of £(0.616)m . This consists of £(0.824)m forecast underspend within Primary schools - staffing turnover and vacant posts. A underspend of £(0.032)m within Secondary schools consists of staffing £(0.185)m underspend vacant posts & turnover and per capita £0.153m overspend. ASN overspend totals £0.242m - consisting of an overspend in staffing £0.077m, per capita of £0.065m and external placement income shortfall £0.100m. Early Years per capita is a minor overspend of £(0.002)m . The movement of £(0.016)m is further staff turnover Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year. |
| Early Years | 10,452 | 10,663 | 212 | | 129 | 82 | Early Years are forecasting an overspend of £0.212m . Kidzone out of school care £0.025m overspend due to shortfall in income and additional staffing costs (Janitors overtime), there is a review of fees ongoing to rectify shortfall. Mainstream Nursery provision has a overspend of £0.186m . Additional income for Out Of Hours Care £(0.049)m and EAC funded provision £(0.146)m, supply costs £0.035m overspend, staff turnover £(0.034)m underspend, Partner Nursery providers overspend £0.234m, there is a shortfall in "review of operating models "23-24/24-25" saving of £0.149m and various others £(0.002)m The movement of £0.082m is due payments to Partner Nurseries £0.034m, Supply Costs £0.013m additional EAC funding £(0.012)m and additional staffing costs totaling £0.047m. |
| ASN Non Devolved | 7,657 | 7,863 | 206 | | 153 | 53 | ASN Non Devolved is forecasting an overspend of £0.206m . Learning Assistants have a overspend of £0.150m of which £0.109m relates to successful re grading appeal backdated pay, £0.132m is additional staffing part offset by drawdown of covid consequential funding £(0.091)m), overspend of £0.118m in other ASN staffing, Insurance costs over spend £0.013m and various other minor £0.008m part offset by School Transport £(0.033)m underspend and £(0.050)m underspend in NHS S&L - O/T contract. Overall overspend position reflects trends in previous years of increasing pressures on ASN budgets in both Devolved & Non Devolved areas. The movement of £0.053m relates to school transport £(0.033)m, S&L - O/T contract £(0.055)m as costs transferred to PEF & SAC, additional Insurance £0.010m, additional staffing £0.022m and back pay for successful regrading appeal £0.109m |

| People | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual | Narrative |
|----------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|---------------------------------------|--|
| | £000's | £000's | £000's | £000's | £000's | £000's | |
| Primary Non Devolved | 2,415 | 2,805 | 389 | | 388 | 1 | Primary Non Devolved is reporting an overspend of £0.389m due to: staff turnover / vacancies £(0.058)m, Teachers Supply costs overspend £0.127m (demand led) and £0.191m non staffing (Parent Pay fees £0.008m, Cleaning £0.091m, Seemis £0.034m, equipment & property works £0.027m and Insurance £0.031m). Unachieved saving (Primary Roles) £0.195m part mitigated by drawdown of remaining DSM earmarked reserves £(0.105)m, additional AY teaching requirement for Primary Classes £0.057m and various other minor (£0.018)m The movement of £0.001m is additional cleaning recharges due to change in charging methadology £0.051m, additional Insurance £0.031m reduction in Teachers Supply £(0.045)m and various other minor movements totaling £(0.036)m |
| Secondary Non Devolved | 2,051 | 2,039 | (13) | | (19) | 6 | Secondary Non Devolved is reporting an underspend of £(0.013)m . Gaelic (Pupil Transport) £0.014m overspend, Teachers Supply costs underspend £(0.077)m, Music Instructors £0.022m overspend in staffing, Insurance £0.033m, various other minor variances totaling £(0.005)m. The movement of £0.006m relates to Teachers Supply costs £(0.020)m Additional Insurance charges £0.029m and various other minor £(0.003)m |
| Pupil Equity Funding | 2,223 | 1,618 | (605) | (605) | (0) | (605) | Pupil Equity Funding (PEF) is allocated on an Academic Year basis and any underspend is carried forward with the requirement that it is fully spent by July of the following year. 24-25 Carry Forward is £(0.605)m moved to Earmarked Reserves |
| Business Management | 803 | 783 | (20) | | 6 | (26) | Business Management underspend of £(0.020)m , historic saving Head Of Education post re-instated £0.056m, Staffing vacant post, staff turnover & funded posts (£0.067)m and various non staffing variances £(0.009)m, The movement of £(0.026)m relates to Glasgow City Works contract previously forecast incorrectly £(0.014)m, Period Products £(0.005)m and various other non staffing £(0.007)m |
| Other Areas | 850 | 754 | (96) | (6) | (105) | 9 | In other areas, Psychology Service £0.015m, School Crossing Patrols Officers £(0.012m) and CLD £(0.099)m combine to an underspend of £(0.096)m being, Crossing Patrol Staffing (£0.012m), CLD staffing £(0.089m) and Holiday Programs £(0.010)m and Psychological £0.015m expected funding not received in full. The movement of £0.009m relates to funding shortfall in Psychology £0.015m and staff turnover in CLD £(0.006)m |
| Education & Learning Total | 65,328 | 64,784 | (543) | (1,227) | (48) | (495) | |
| Care & Protection | | | | | | | |
| Children's Commissioned Services | 750 | 768 | 19 | | (0) | 19 | Overspent by and movement of £0.019m ; Total spend is made up of payments to Voluntary Organisations which at original value totalled £0.747m plus uplifts applied and backdated mid-year of £0.022m. These uplifts were an unfunded cost pressure. |

| People | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual | Narrative |
|---------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| | £000's | £000's | £000's | £000's | £000's | £000's | |
| Corporate Parenting | 7,344 | 6,587 | (757) | | (532) | (225) | <p>Corporate Parenting is an underspend of £(0.757)m which is a movement of £(0.225)m:</p> <p>Family Placement Team: Adoption Payments overspend of £0.130m [movement of £(0.002)m] - more placements than budgeted, backlog of care planning due to Covid; Respite Care overspend of £0.044m (movement of £0.005m)- due to use of respite care as alternative not in place for foster place break downs and increase in emergency respite, Professional Fees overspend of £0.007m, movement of £(0.014)m Staffing costs underspend of £(0.086)m, movement of £(0.026)m, due to delays in recruitment, Legal fees/Expenses underspend of £(0.107)m, movement of £(0.051)m- Originally 4 placement Fees but now reduced to 2 Fostering & Kinship Payments underspend of £(0.075)m, movement of £(0.043)m - internal fostering provision, Other Local Authorities fostering payments underspend of £(0.041)m - Children placed out with the Authority. Movement of £(0.009)m relates to a reduction in expected legal adoption fees.</p> <p>Kinship Care: Residence Order payments overspend of £0.059m [movement of £(0.066)m]- due to an increase in kinship placements. Kinship payments underspend of £(0.303)m {movement of £(0.035)m} relating to overspend above in residency payments. Increase in Resident orders equate to a decrease in Kinship Payments. Various small overspends £0.007m including pupil transport and legal expenses.</p> <p>External Foster Care: Total underspend of £(0.425)m, movement of £(0.171)m Movement caused by expectation of additional funding that was not originally forecast, due to a genuine increase in Unaccompanied Asylum Seekers and a reduction in Fostering & Kinship Payments</p> |
| | | | | | | | <p>Throughcare/Aftercare: Other Agencies Payments overspend of £0.051m [movement of £0.021m] - flat rented in Clacks, partly offset by Home Office funding. Payments to Individuals overspend of £0.014 [movement of £(0.011)m] - Payments to Young People Payments to Other Local Authorities- Rent for an Individual out with the area - On budget [movement of £(0.019)m] Other Council Accounts overspend of £0.080m- [movement of £(0.004)m] - Young People with their own tenancies being supported by tcac service. Staffing costs underspend of £(0.071)m - due to maternity leave. Movement of £(0.013)m offset by Other Agency Payments movement of £0.021m</p> <p>Childrens Unit: Staffing overspend of £0.136m (movement of £0.034m) due to additional absence cover and changes in contractual provisions during the year such as sleepover payments, post regrading not previously budgeted. Agency overspend of £0.015m [movement of £(0.005)m]; Property maintenance charges overspend of £0.004m, movement of £0.003m. Misc other costs overspend: £0.030m [movement of £0.010m]</p> <p>Other: Unaccompanied Young Asylum Seekers Other Income nil variance [movement of £(0.250)m] - Offset against/funded various budgets where these young people reside Reviewing Office underspend of £(0.028)m, movement of £(0.028)m: vacancy has become available and not filled.</p> |

| People | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual | Narrative |
|---------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|---------------------------------------|---|
| | £000's | £000's | £000's | £000's | £000's | £000's | |
| Fieldwork Children And Families | 1,732 | 1,857 | 125 | | 122 | 4 | <p>Fieldwork Childrens and Families overspend of £0.125m and movement of £0.004m:</p> <p>Initial Assessment Team: Underspend of (£0.013m) and movement of (£0.078m). The underspend is mainly from the SCIM payment (£0.015m) and payroll/other small discrepancies of £0.002m. Movement due to Payroll costs (£0.034m) and SCIM payments (£0.041m)</p> <p>Long Term Team - Overspend of £0.117m and movement of £0.085m. Overspend mainly due to Agency worker costs £0.189m against salary costs underspend (£0.115m), Pupil Transport costs £0.026m; Legal Expenses £0.011m; Professional Fees (£0.003m); Other Agency payments £0.003m and Residence order payments £0.006m. Movement due to payroll costs £0.094m and other small movements (£0.009m).</p> <p>ASP Co-Ordinator: Overspend of £0.015m, no movement.</p> <p>Child Care Support: Marginal underspend and small movement of (£0.002m)</p> <p>Child Protection: Underspend of (£0.003m) and movement of (£0.002m) mainly due to an unrealised accrual from 23/24</p> <p>Training: Overspend of £0.002m and movement of £0.002m.</p> <p>Youth Justice: Overspend by £0.002m and movement £0.002m. Staff costs not in budget.</p> |
| Residential Placements | 3,791 | 4,008 | 217 | | 348 | (131) | <p>Other Residential: Overspend of £0.217m and movement of (£0.131m)</p> <p>Residential Placements: Overspend of £0.334m and movement of (£0.019m). The overspend is a combination of a large overspend in Educational Establishment Placements of £0.576m balanced against an underspend of (£0.240m) in residential placements and underspend £(0.002)m in Other Local Authority (OLA) payments. The movement is due to overspends in Educational Establishment Payments of £0.135m and underspends in OLA payments £(0.034)m and Residential £(0.119)m.</p> <p>Continuing Care: Underspend of (£0.118m) and movement of (£0.112m). Underspend and movement due to supported accommodation costs. Some supported accommodation placements ended mid-year and only 3 were still in place at Year-End. Also unbudgeted income of (£0.037m) from UASC income apportionment.</p> |
| Management and Support | 1,222 | 1,150 | (72) | | (56) | (16) | <p>Management & Support: Underspend of £(0.072)m and movement of £0.016m.</p> <p>Overspend made up of £0.182m social work system replacement; £0.031m EDT team, Salary costs (£0.071m) and additional income (£0.024m) professional fees (£0.008m)</p> <p>Movement of £0.166m due to £0.182m Social work system replacement; (£0.014m) management fee income from OLA/other council accounts; other small discrepancies of (£0.002m)</p> |
| Permanence Team | 202 | 316 | 114 | | 99 | 16 | <p>Permanence Team overspend £0.114m and a movement of £0.016m.</p> <p>Staff Cost overspend of £0.090m [movement of £0.009m) caused by an overspend of £0.018m in staff wages [movement of (£0.003)m and an overspend of £0.072m in Agency costs [movement of £0.012m].</p> <p>Professional fees are overspent by £0.002m (movement £0.002m) and Legal expenses are overspent by £0.017m [movement £(0.004)m].</p> <p>Other overspends totalling £0.001m (movement of £0.010m) include Insurance, Publications and Other Agency payments</p> |

| People | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual | Narrative |
|------------------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|---------------------------------------|--|
| | £000's | £000's | £000's | £000's | £000's | £000's | |
| Early Interventions | | | | | | | <p>Early Intervention underspend of £(0.333)m and movement of £(0.263)m: Whole Family Wellbeing Fund: Underspend of £(0.089)m, movement of £(0.143)m</p> <p>Disability Team: Underspend of £(0.233)m, movement of £(0.096)m Staffing costs are underspent by £(0.068)m due to a vacancy, movement £0.006m Health Authorities underspent by £(0.061)m, movement of £(0.041)m Third Party Payments to other health authorities, respite care, home care and other agencies) was underspent by £(0.147m, a movement of £(0.064)m Self-directed support - payments to individuals underspent by £(0.028)m and movement of £(0.016)m.</p> <p>Planning & Commissioning: Underspend of £(0.010)m, movement of £(0.010)m: Underspend in Staff Training £(0.001)m, movement of £(0.001)m Health Authorities - on budget. Movement: £(0.009)m - the plan was adjusted to match the spend IRO Central Carers Association payment</p> |
| | 1,855 | 1,522 | (333) | | (71) | (262) | |
| Community Justice | | | | | | | <p>Community Justice underspend of £(0.043)m and movement of £(0.016)m: Social Services Community Justice: Under budget by £(0.043)m with underspends of £(0.012)m in employee costs and £(0.026)m for third party payments. Additional income of £(0.005)m was received from the Scottish Police Authority. Movement of £(0.011)m against previous forecast due to the additional income £(0.005)m highlighted above, underspends in third party payment of £(0.007)m, offset by a small overspend of £0.001m in employee costs.</p> <p>Violence Against Women & Girls: Over budget by £0.005m with overspend in employee costs of £0.018m offset by additional income received of £(0.013)m from another local authority. No movement per previous forecast.</p> |
| | 332 | 289 | (43) | | (27) | (16) | |
| Criminal Justice Service | | | | | | | <p>Criminal Justice Service overspend of £0.004m and movement of £(0.004)m: Glenochil Prison: Overspend of £0.013m against budget primarily due to reduced income from the recovery of payroll costs and associated 5% management charge. Movement of £0.012m against the previous forecast for the same reason outlined above.</p> <p>MAPPA: Underspend of £(0.026)m against budget. Underspend of £(0.023)m at Larbert Police Station and small underspend totalling £(0.003)m across several areas. Movement of £0.001m against previous forecast, with several areas showing a small overspend.</p> <p>S27 Management: Overspend of £0.017m against budget. The movement against the previous forecast was a £(0.018)m.</p> |
| | 1,680 | 1,683 | 4 | | 8 | (4) | |
| Total Care & Protection | 18,908 | 18,181 | (728) | 0 | (110) | (618) | |
| | | | | | | | |
| Directorate Total | 85,879 | 84,272 | (1,607) | (1,227) | (411) | (1,197) | |

| Place | Annual Budget 2024/25 | Actual to March 2025 | Variance Actual v Budget | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual Var | Narrative |
|--------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|--|---|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | |
| Strategic Director | 226 | 198 | (28) | | (26) | (2) | Additional pay funding for posts within Place received late in the year £(202)k and underspend on Director budget £(16)k. VS saving from 2023/24 partly unachieved £177k and support costs relating to RAAC at Chappelle Crescent and explosion at Kellieplace £15k |
| Development | 2,312 | 940 | (1,372) | 912 | (511) | (862) | <p>Planning and Building standards: £(0.365)m underspend, £(0.278)m movement: £(0.099)m underspend, £(0.014)m movement in staffing costs due to delays in recruitment; £(0.073)m underspend, £(0.071)m movement income due to unexpected increase in building applications; £(0.177)m underspend and movement in income for Developers Contributions; £(0.016)m underspend and movement on various small spends.</p> <p>Economic Development: £(0.351)m underspend, £(0.019)m movement due to administration and enabling element funded through UKSPF and an underspend in client amenities. Movement due to underestimated income forecast.</p> <p>Environmental Health: £(0.094)m underspend, £(0.025)m movement due to staffing vacancies.</p> <p>Trading Standards: £0.047m overspend, £0.011m movement due to higher than budgeted costs from Stirling Council, previously the team was running with vacancies but these have all been filled resulting in a higher charge.</p> <p>Energy and Sustainability: £(0.565)m underspend, £(0.551)m movement. This underspend relates to grant funding to be used in future years and has been submitted for consideration to be earmarked.</p> <p>Implementation: £(0.044)m underspend due to staffing vacancies, no movement.</p> |
| | | | | | | | <p>Fleet: £(0.193)m underspend, £(0.070)m movement: £(0.111)m underspend, £(0.001)m movement due to increased income from avoidable repairs and recharges to HRA, Criminal Justice & Education; £(0.039)m underspend, £(0.012)m movement on tyres due to less wear and tear; £(0.023)m underspend, £(0.017)m movement on external maintenance due to lower volume of repairs; £(0.012)m underspend, £(0.018)m movement on diesel; £(0.008)m underspend, £(0.022)m movement in various small underspends.</p> <p>Land: £(0.076)m underspend, £(0.149)m movement: £(0.144)m underspend, £0.0.10m movement due to staffing; £(0.160)m underspend, £(0.080)m movement due to increased income for internal work carried out; £0.228m overspend, £(0.024)m movement in contractor costs as a result of high vacancies and increase in work undertaken by external providers; £(0.055)m movement on various small underspends.</p> |

| Place | Annual Budget 2024/25 | Actual to March 2025 | Variance Actual v Budget | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual Var | Narrative |
|-------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|--|---|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | |
| Environment | 9,747 | 8,780 | (967) | 473 | (290) | (677) | <p>Roads: £0.347m overspend, £0.304m movement: £0.280m overspend, £0.289m movement as a result of a reduction in internal work carried out; £0.158m overspend, £0.091m movement in Street Lighting Power Electricity due to increased prices; £(0.111)m underspend, £(0.087)m movement in short term vehicle hire due to reduced requirement for these; £0.020m overspend, £0.011m movement on various small overspends.</p> <p>Transportation: £(0.398)m underspend, £(0.216)m movement: £(0.179)m underspend, £(0.069)m movement in income due to income from electrical vehicle charging points; £(0.150)m underspend, £(0.026)m movement in staffing costs as a result of a delayed recruitment to vacancies; £(0.068)m underspend and movement in income due to funding from Transport Scotland for Travel Safety Upgrades; £(0.052)m movement in contractor costs due to not requiring as much contractor use as anticipated.</p> <p>Waste: £(0.647)m underspend, £(0.546)m movement: £(0.364)m underspend, £(0.015)m movement due to increased internal waste income such as HRA bulky uploads and HRA garden waste permits; £(0.170)m underspend, £(0.240)m movement on waste treatment routes; £(0.146)m underspend, £(0.058)m movement in staffing costs due to vacancies; £(0.102)m underspend, £(0.071)m movement due to additional external income such as commercial waste and small trader tipping tickets; £(0.061)m underspend, £(0.012)m movement on equipment purchases due to less equipment needing replaced; £(0.025)m underspend, £0.003m movement on equipment hire for pumps to use as a result of Blackdevon explosion; £0.192m overspend, £(0.069)m movement on contractor spend as a result of work being carried out on the building at HWRC Forthbank and the gas explosion earlier in the year; £0.029m overspend, £(0.084)m movement on various small spend.</p> |
| Housing | 718 | 477 | (242) | 111 | (305) | 64 | <p>Homeless & Specialised Accom £0.216m adverse vs Budget: £0.973m Temporary accommodation costs (e.g. B&Bs) offset by; £(0.756)m favourable rental income mainly from Housing Benefit £0.340m movement due to Housing Benefit income lower than Forecast</p> <p>Resettlement Programme £(0.169)m underspend vs Budget: £(0.133)m vs Budget - Ukrainian Refugee Programme mainly driven by Government Grant funding not known when budget was set. £(0.036)m vs Budget - Syrian VPR Scheme Phase 2 mainly driven by Government Grant funding not known when budget was set.</p> <p>ASBO/CSP: £(0.050m) underspend: £(0.060)m from vacancies currently not filled £0.010m Other</p> <p>Strategic Housing Authority: £0.038m adverse driven by: £0.044m Other Council Accounts Income not materialising offset by £(0.006)m due to vacancy</p> |

| Place | Annual Budget 2024/25 | Actual to March 2025 | Variance Actual v Budget | underspend carryforward to EMR | Variance Forecast to Budget at Dec 2024 | Variance movement Dec to Actual Var | Narrative |
|-------------------|--------------------------|-------------------------|--------------------------------|--------------------------------------|--|--|--|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | |
| | | | | | | | <p>Catering: £(0.271)m underspend, £(0.237)m movement: £(0.229)m underspend, £(0.046)m movement due to additional income from nursery school meals; £(0.034)m underspend, £0.034 movement due to staffing vacancies; £0.025m overspend, £(0.173)m movement on combined primary and secondary school meal income and food provision due to increase in food costs; £(0.033)m underspend, £(0.052)m movement on various small spends.</p> <p>Building Operations: £0.224m overspend, £(0.182)m movement: £(0.020)m underspend and movement within office moves, budget not required in year; £(0.016)m underspend, £(0.164)m movement in Property Admin due to overspends within other council accounts property admin, partially offset with underspends in staffing and professional fees; £0.260m overspend, £0.002m movement on utilities due to increase in cost.</p> <p>Facilities: £(0.428)m underspend, £(0.240)m movement: £(0.263)m underspend, £(0.187)m due to staffing; £(0.103)m underspend, £0.006m movement in internal income due to increase in cleaning for expansion in early learning programme: £(0.062)m underspend, £(0.059)m movement due to a reduced spend in cleaning materials.</p> <p>Rental Income: £0.212m overspend, £0.101m movement due to decrease in rental income and unachieved saving for recharge of insurance premiums.</p> <p>Asset Management & Major Works: £(0.260)m underspend, £0.128m movement due to a reduction in repairs carried out to public buildings.</p> <p>PPP: £(0.097)m underspend and movement due to rebate received.</p> |
| Property | 22,855 | 22,235 | (620) | | (93) | (527) | |
| Directorate Total | 35,859 | 32,629 | (3,229) | 1,496 | (1,224) | (2,005) | |

| Partnership & Performance | Annual Budget 2024/25 £'000 | Actual to March 2025 £'000 | Variance Budget V Actual £'000 | underspend carryforward to EMR £'000 | Variance Forecast to Budget at Dec 2024 £'000 | Variance movement Dec to March £'000 | Narrative |
|------------------------------|--------------------------------|-------------------------------|-----------------------------------|---|--|---|---|
| Strategic Director - P&P | (199) | 178 | 377 | | 364 | 13 | Strategic Director: Overspend £0.377m - £0.350m relates to historic VS saving and unrealised VS savings in year, £0.014m to be offset with HR Senior Manager Saving below. Finance: Underspend £(0.185)m: £(0.175)m Underspend on employee spend due to vacancies that have been challenging to recruit to £(0.081)m additional income relating to Procurement Rebates, earmarked for use in 2025/26 £0.063m higher than budgeted Professional fees and other smaller variances, mainly relating to £0.028m Revaluation of Sample of Non-Current Assets and £0.010m Audit Scotland, Vat Advice £0.010m, various others £0.015m Other small variances totalling £0.008m Revenues: Underspend £(0.623)m: £(0.165)m Less NDR and Empty Property Relief awarded than funding provision from SG £(0.218)m Scottish Welfare Fund Crisis & Community Grants - additional grant funding received part way through the year to be carried forward for 2025/26 £(0.148)m Underspend on staffing due to vacancies and time taken to recruit following restructure, offset by professional services purchased £(0.029)m Rent Allowances and Rebates £(0.047)m costs retained £(0.016)m Various items including Mail costs and Professional Fees. Movement relates to: £(0.229)m Housing Benefit rent rebates and allowances re-assessment of pressure from EMR £0.181m NDR and Empty Property Relief adjusted for year end actual awards £(0.021)m Scottish Welfare Fund Crisis & Community Grants - additional grant and forecast update in line with latest reporting £(0.066)m Other smaller variance movements |
| Finance & Revenues | 5,527 | 4,719 | (808) | (271) | (673) | (135) | HR & Workforce Development: £(0.076)m Staffing underspend mainly due to in year saving on HR Service Manager post less costs of acting up arrangements and other staff vacancies £(0.048)m Corporate training underspends due to non-delivery of some training areas £0.027m Overspend on Occupational Health contract with supplier due to volume of demand led occupational health referrals £0.006m Other small variance. Movement relates to: £(0.018)m in employee costs £(0.019)m corporate training £(0.009)m Occupational Health contract less than forecast £(0.001)m various small variance movements |
| HR & Workforce Development | 1,954 | 1,863 | (91) | | (50) | (41) | Legal and Democracy: £(0.125)m underspend due to Staffing £(0.173)m vacancies offset by £0.044m overspend on external legal provision, £0.016m unbudgeted Legal expenses and £(0.012)m small variances Elections: £(0.088)m underspend due to no Local Elections - General Election fully funded Registrars: £(0.061)m underspend, £(0.037)m staffing due to vacancies, £(0.026)m overachieved income and other small overspends totalling £0.002m Audit & Fraud: £0.036m Internal Audit Fees Scottish Certificates: £0.053m overspend as a result of unrealised income £0.017m, £0.034m overspend in staffing due to unrealised income and £0.001m overspend in various small variances Movement relates to: £(0.037)m on staffing within Registrars £(0.009)m additional income £(0.005)m for Internal Audit provision £0.001m small overspends |
| Legal & Governance | 1,813 | 1,627 | (185) | | (136) | (50) | IT: Underspend £(0.433)m: £(0.187)m Underspend on staffing due to vacancies £(0.219)m Underspend on Software maintenance Budget £(0.074)m Hardware & Peripherals underspend £0.023m Telephony overspend due to delay in Openreach connection installation as part of new Telephone System implementation £0.003m Insurance overspend £0.010m Professional fees overspend £0.010m Other small overspends Strategy & Performance: Underspend £(0.116)m: £(0.218)m Underspend on staffing due to vacancies £(0.009)m Other small variances £0.100m Income budget which was created alongside the funding officer post, but income has never been achieved. Offset with vacancies in 2024/25, will require a Budget pressure or other savings to resolve going forward. £0.008m Other historic savings unachieved Movement relates to: £(0.048)m Software & Hardware forecast updates and utilisation of capital budget £(0.075)m Salaries, Postage costs & Voluntary organisations forecast updates |
| Partnership & Transformation | 4,357 | 3,807 | (550) | | (191) | (359) | |
| Working Smarter | 145 | 145 | 0 | | 0 | 0 | Spend in line with budget |
| Directorate Total | 13,597 | 12,340 | (1,257) | (271) | (685) | (572) | |

Corporate Budgets & Sources of Funding
Variances as at March 2025

Appendix 6

| Corporate | Annual Budget 2024/25 | Actual to March 2025 | Variance - Actual to Budget at March 2025 | Previous variance at December 2024 | Variance movement Dec to Mar 2025 | Narrative |
|--|-----------------------------|----------------------------|--|---|--|--|
| | £'000 | £'000 | £'000 | £'000 | £'000 | |
| Chief Executive | 327 | 350 | 23 | (11) | 34 | £0.023m overspend: employee costs £0.011m, subscriptions £0.017m offset by various small underspends of £(0.005)m |
| Corporate Services | (717) | (165) | 552 | 344 | 208 | Overspend relates to: £0.812m Corporate savings centrally held to be achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year. £0.203m relates to additional pay funding held centrally to offset additional pay costs of the 2024/25 pay award and historic unallocated income of £(0.057)m from suspense codes. Movement due to quarterly release of savings realised within services £0.303m, additional income £0.057m and £0.038m Voluntary Severance saving. |
| Misc Services - Non Distributed Costs | 1,393 | 1,393 | 0 | 0 | 0 | Budget increased in year from Employment Fund to match expenditure |
| Central Support | (1,315) | (1,287) | 28 | 0 | 28 | Recharge slightly under budget |
| Central Scotland Valuation Joint Board | 490 | 490 | 0 | 0 | 0 | On budget |
| Interest on Revenue Balances | (205) | (578) | (373) | (45) | (328) | Income from short term cash deposits higher than budget due to more favourable interest rates |
| Loans Fund Contribution | 6,233 | 5,880 | (353) | (275) | (78) | Borrowing for capital programme less than budgeted |
| Contribution to Bad Debt Provision | 100 | 64 | (36) | 0 | (36) | Variance due to lower provision required at the end of the year based on age of debt |
| Total expenditure | 6,306 | 6,147 | (159) | 13 | (172) | |
| Sources of Funding | (158,906) | (159,370) | (464) | 0 | (464) | Variance of £(0.464)m due to additional Council tax income from previous years and higher income received than budgeted assumption in year of £(0.457)m. Gaelic grant received not budgeted £(0.007)m as is accounted for on a claims basis. |
| Total | (152,600) | (153,223) | (623) | 13 | (636) | |

| HSCP | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | Variance Forecast to Budget at Dec 2024 | Variance movement Dec 2024 to March 2025 | Narrative |
|----------------------|--------------------------|-------------------------|--------------------------------|--|---|--|
| | £'000 | £'000 | £'000 | £'000 | £'000 | |
| Employee costs | | | | | | |
| Employee expenditure | 10,308 | 9,307 | (1,002) | (360) | (642) | <p>Underspend on staffing budget due to ongoing vacancies and delayed recruitment, as well as other longer-term absences which have not been backfilled.</p> <p>The favourable movement is due to a year-end virement in relation to the pay award, increasing the budget by £0.2m. There was a £0.204m forecast duplication in relation to Partnership costs. £0.1m of Partnership costs forecast were not incurred. The remaining balance is the combined effect of new vacancies and existing vacancies remaining unfilled longer than expected across the Assessment & Care Management teams (1404, 1406, 1410), as well as Clacks share of Partnership posts costing £0.03m less than expected.</p> |
| Employee costs total | 10,308 | 9,307 | (1,002) | (360) | (642) | |
| Long Term Care | | | | | | |
| Nursing Homes | 10,956 | 12,295 | 1,339 | 2,057 | (718) | <p>The budget provides for approx. 208 places compared to the 241 places currently being funded, based on March data.</p> |
| Residential Homes | 3,202 | 3,468 | 266 | 254 | 12 | <p>The budget provides for approximately 40 places and there were 41 service users in residential homes at year end. Although the number of placements is low, the costs of individual placements can be high: 20 of the placements cost more than £1,400 per week.</p> <p>This has remained relatively stable in 2024/25, according to CCIS data, although there was an increase to 58 in December. The adverse movement is a result of the cost of placements rising since Q3, in spite of reduction in places from 58 to 41.</p> |
| Long Term Care total | 14,158 | 15,763 | 1,605 | 2,311 | (706) | |
| Community Based Care | | | | | | |
| Care at Home | 14,365 | 16,981 | 2,616 | 3,226 | (610) | <p>The budget provides for approximately 12,800 hours of care per week. At year end, this had fallen to 949 service users operating at 12,446 hours of care per week, however overspend due to higher cost packages.</p> <p>Forecasts are subject to volatility, especially over the winter period, reflected in the movement from 1,080 service users in December to 949 in March which resulted in the reduction in the forecast.</p> |

| HSCP | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | Variance Forecast to Budget at Dec 2024 | Variance movement Dec 2024 to March 2025 | Narrative |
|--|--------------------------|-------------------------|--------------------------------|--|---|--|
| | £'000 | £'000 | £'000 | £'000 | £'000 | |
| Day Care | 209 | 372 | 163 | 318 | (155) | <p>Demand for Day care exceeds the budget, which was set on the basis of approx. 27 service users. March CCIS data confirms 29 service users being supported with day care.</p> <p>While over budget, the year-end favourable movement is indicative of planned care not being required/adjustments to packages of care.</p> |
| Direct Payments | 1,239 | 1,242 | 3 | 317 | (314) | <p>The demand for Self-Directed Support continues to grow with client numbers now at 110.</p> <p>Previous forecast based on CCIS data at that point in time, higher than actual costs at year end.</p> |
| Housing Aids and Adaptations | 159 | 103 | (56) | 3 | (59) | <p>Previous forecast based on CCIS data at that point in time.</p> <p>£0.056m underspend at year end due to delays in commencements of projects.</p> |
| Housing with Care | 62 | 80 | 18 | 12 | 6 | Demand-led support package in excess of budget; expenditure broadly in line with forecast. |
| Respite | 65 | 317 | 252 | 267 | (15) | <p>Costs of respite are in excess of budget.</p> <p>Further slight favourable variance due to actual costs being less than forecast at Q3.</p> |
| Community Based Care total | 16,099 | 19,095 | 2,996 | 4,143 | (1,147) | |
| Misc Third Party Payments | | | | | | |
| Voluntary Organisations | 248 | 211 | (37) | (124) | 87 | <p>Year end has seen an expected underspend on budget, due to funding and contracts still to be agreed in line with the Strategic Commissioning Plan.</p> <p>However, there was an adverse variance on forecast due to uncertainty about costs still to be incurred at the end of Q3.</p> |
| Misc Third Party Payments | 537 | (206) | (743) | (55) | (688) | <p>This budget covers payments to other Local Authorities and NHS. Underspend reflects allocation of previous year reserves to cover spend across various areas.</p> |
| Misc Third Party Payments total | 785 | 5 | (780) | (179) | (601) | |
| Supplies & Services | | | | | | |
| Supplies | 405 | 431 | 26 | 43 | (17) | <p>This budget covers a range of equipment and operational materials and was forecast to overspend based on actuals at end Q3.</p> <p>The favourable movement is a result of a transfer of equipment costs to Capital at year end.</p> |

| HSCP | Annual Budget 2024/25 | Actual to March 2025 | Variance Budget V Actual | Variance Forecast to Budget at Dec 2024 | Variance movement Dec 2024 to March 2025 | Narrative |
|---------------------------------------|--------------------------|-------------------------|--------------------------------|--|---|--|
| | £'000 | £'000 | £'000 | £'000 | £'000 | |
| Transport Expenditure | 48 | 48 | (0) | 6 | (6) | Staff travel costs have increased following the expansion of the Rapid/Reablement service. 2023/24 year end showed an overspend of 10k. Initial high demand on the service has subsided and expansion has stabilised, resulting in costs coming in on budget. |
| Premises Expenditure | 12 | 33 | 21 | 27 | (6) | Ongoing expenditure is over budget, due to maintaining a higher level of post-Covid hygiene control measures in facilities. The reduction in spend is mainly due to a lower than expected spend on cleaning materials in Q4, as well as lower rental costs for respite properties in the year (rental costs determined by Housing). |
| Supplies & Services total | 465 | 512 | 47 | 76 | (29) | |
| Income | | | | | | |
| Client Contributions and other income | (5,168) | (5,542) | (374) | (359) | (15) | Client income from non-personal care, MECS and residents' contributions from Menstrie House and Ludgate. |
| Resource Transfer (Health) | (7,794) | (7,862) | (68) | 53 | (121) | Resource transfer income from NHS. The £0.068m favourable variance and movement of £0.121m is due to an extra payment made in year for alignment purposes: this had previously been paid in arrears and is now paid in advance. |
| Income total | (12,962) | (13,403) | (441) | (306) | (135) | |
| | | | | | | |
| Directorate Total | 28,853 | 31,279 | 2,425 | 5,685 | (3,260) | |

| Expenditure as at 31-03-25 | | | | | | | | |
|---------------------------------|-----------------------|--|----------------|----------------------------------|---------------------------------------|----------------------------------|------------------------------------|---|
| Project ID | Project Manager | Project ID Description | Amended Budget | Total Expenditure at 31 March 25 | Actual Exp V Budget (Under) Overspend | C/fwd included in 2025/26 Budget | Additional C/fwd to 2025/26 Budget | Comment |
| | | | £ | £ | £ | £ | £ | |
| Community Investment Strategy | | | | | | | | |
| 10307 | KWELLS/A Davidson | UK GOV Shared Prosperity Fund UKSPF | 176,000 | 177,823 | 1,823 | | | Expenditure is grants to community groups and allocation is fully spent.Budget increase of £16k during the year agreed by UKSPF Programme Board to increase capital allocation and reduce revenue allocation. £50k virement to 10334 Forthbank Renewable Energy and Food project during 2024/25 |
| 10334 | Lawrence Hunter | Forthbank Renewable Energy and Food Growing | 162,000 | 42,110 | -119,890 | | 112,000 | Underspend relates to a SG grant of 112k for the Forthbank Vertical Growing Facility project to be progressed in 25/26.This project is to develop an innovative vertical growing facility in the Forthbank area of Alloa. |
| 10272 | N HERKES/MBOYLE | Free School Meals Equipment | 257,000 | 0 | -257,000 | 0 | 257,000 | This project is 100% grant funded by Scottish Government who have agreed that any underspend in the 24/25 can be carried forward to fund existing or alternative capital projects in the Free School Meal Secondary School Pupils programme in 2025-26. |
| 10305 | MBOYLE | ISACS Lochies School | 6,014 | 9,485 | 3,471 | | | Small overspend |
| 10174 | AMACKIE | Fitness Suite Replacement | 6,000 | 4,305 | -1,695 | | 1,695 | Carry forward of underspend required. Underspend due to late confirmation of equipment required for project. Procurement process needed to be undertaken for 25/26. |
| 10149 | Andrew Buchanan | Clackmannan Regeneration | 1,487,860 | 150,255 | -1,337,605 | | 1,337,605 | Carry forward of 1,337k (245k+1092k). The 245k is for spend on the development works at Clackmannan Main St/North St with project ongoing and is expected to complete in September 2025. Underspend of £1.092m is being carried forward to support other regeneration projects within Clackmannan. |
| 10164 | CJARVIE | Clackmannan CAP | 93,000 | 0 | -93,000 | 93,000 | | Carry forward £93k included in 2025/26 approved budget |
| 10125 | Kevin Wells | Banchory Primary School - School Development | 16,000 | 0 | -16,000 | | | Not required -no carry forward |
| 10209 | KWELLS/Jane Burridge | City Deal RPMO | 100,000 | 85,822 | -14,178 | | | RPMO vacancies during the year, managed by Stirling Council. Rolling budget |
| 10213 | KWELLS/Jane Burridge | Innovation Hub Delivery | 330,000 | 0 | -330,000 | 150,000 | 180,000 | Finalisation of Contractor appointment was delayed to April 2025. Total 2024/25 budget to be carried forward and added to 2025/26 budget. All works to be completed in 2025/26. |
| 10283 | KWELLS/Jane Burridge | City Region Deal | 2,970,000 | 0 | -2,970,000 | 2,970,000 | | 100% Grant funded. Projects delayed. Carry forward of £2,970k included in future years approved budget. |
| 10191 | KWELLS | Town Centre Regeneration Fund | 245,480 | 0 | -245,480 | 195,000 | | Carry forward of £195k included in 2025/26 approved budget. |
| 10290 | KWELLS/Jane Burridge | City Region Deal - Resourcing | 403,717 | 122,996 | -280,721 | 208,000 | | Carry forward £208k included in 2025/26 approved budget |
| 10251 | Ross McGuire | Wellbeing Hub - Permanent | 5,704,653 | 2,705,456 | -2,999,197 | 1,776,000 | 1,223,000 | Underspend on capital is due largely to uncontrollable delays in finalising project cost and legal delays which have pushed back the anticipated enabling works. It was anticipated this would start prior to March 2025 but has commenced in July 2025. |
| 10254 | LROBERTSON | Capital Programme Legal Resource | 61,928 | 15,797 | -46,131 | 4,000 | 42,131 | Legal support for multi year capital projects to be carried forward |
| 10292 | Ross McGuire | Wellbeing Hub & Lochies - Resourcing | 424,907 | 229,024 | -195,883 | 187,000 | 8,832 | Capital underspend is to be carried forward to 2025/26 to ensure the project costs for enabling and construction can be met. |
| 10227 | IMCDONALD | CRB System | 40,000 | 0 | -40,000 | | 40,000 | Project to be progressed in 2025/26, underspend to be carried forward |
| 10323 | kphilliben | Above Ground Fuel Storage Tank Replacement at Kelliebank Dep | 100,000 | 97,103 | -2,897 | | | Project complete |
| 10324 | kphilliben | Vehicle Lift Replacement at Kelliebank Depot | 60,000 | 57,660 | -2,340 | | | Project complete |
| 10325 | kphilliben | Vehicle drive through wash bay upgrade at Kelliebank Depot | 80,000 | 75,050 | -4,950 | | | Project complete |
| 10320 | KWELLS/Chris Hargrove | Alva Cemetery Extension | 130,000 | 74,000 | -56,000 | | 56,000 | Works expected to be completed in 25/26 .56K to be carry forward to support 25/26 cemetery budget |
| | | | 12,854,559 | 3,846,886 | -9,007,673 | 5,583,000 | 3,258,263 | |
| Fleet Asset Management Strategy | | | | | | | | |
| 10062 | kphilliben | Vehicle Replacement | 552,675 | 356,905 | -195,770 | | 168,065 | Budget has been fully committed but delivery for some vehicles will not occur until new financial year. Carry forward is for Road sweeper delivered 18/06/25. |
| 10322 | CHARGROVE | New Amazone Grass Cutter & Collector | 25,000 | 24,950 | -50 | | | Budget fully spent |
| | | | 577,675 | 381,855 | -195,820 | 0 | 168,065 | |
| IT Asset Management Strategy | | | | | | | | |
| 10041 | JALLAN | Schools ICT Replacement - All Primaries | 226,020 | 136,697 | -89,323 | | 89,323 | c/f Budget required for new network and Windows 11 Rollout |
| 10031 | JALLAN | Schools ICT Replacement - Alva Academy | 42,000 | 31,528 | -10,472 | | 6,000 | Budget is initially held on Project 10230 and allocated to Academies as required during financial year. c/f Budget required for new network and Windows 11 Rollout |
| 10011 | JALLAN | Schools ICT Replacement - Lornshill Academy | 41,000 | 30,713 | -10,287 | | 6,000 | Budget is initially held on Project 10230 and allocated to Academies as required during financial year. c/f Budget required for new network and Windows 11 Rollout |
| 10000 | JALLAN | Schools ICT Replacement - Alloa Academy | 42,000 | 28,492 | -13,508 | | 9,000 | Budget is initially held on Project 10230 and allocated to Academies as required during financial year. c/f Budget required for new network and Windows 11 Rollout |
| 10230 | JALLAN | ICT Replacement (Secondary Schools) | 0 | 12,885 | 12,885 | | | Expenditure funded from budgets for Alloa, Alva and Lornshill Academies |
| 10064 | JALLAN | IT Infrastructure | 90,000 | 71,971 | -18,029 | | 18,029 | 25/26 budget required for PSN network upgrades, Windows 11 rollout |
| 10187 | JALLAN | Digital Infrastructure | 15,000 | 1,050 | -13,950 | | 10,000 | Project part completed - Fibre ducts. Carry forward to 25/26 |
| 10202 | JALLAN | Digital Learning Strategy | 250,000 | 249,965 | -35 | | | Project complete on budget |
| 10210 | JALLAN | Homeworking | 153,881 | 77,634 | -76,247 | | 76,247 | Budget has been fully committed but delivery of some equipment may not occur until new financial year. Carry forward to 25/26 |
| 10255 | ABONNER | Digital Transformation - Work Smarter | 966,183 | 360,181 | -606,002 | 425,000 | 141,000 | Digital Transformation covers projects 10255 & 10294. Total Carry forward of 476K (335k +141k additional) in respect of agency resources to their expected contract completion date as per resource model. Virement from 10256 to cover 2 officers working 50% of time on D&T. |
| 10294 | ABONNER | Working Smarter (IOT, RPA) - Resourcing | 0 | 129,826 | 129,826 | -90,000 | | Budget Held in project 10255. Expenditure is capitalisation of salaries. |
| 10256 | CJARVIE | IT Resourcing - Corporate | 50,291 | 14,972 | -35,319 | | 35,319 | Anticipated expenditure for resource to support Technical Design Authority (TDA). |
| 10257 | CJARVIE | IT Resourcing - Digital Rollout | 51,000 | 51,000 | 0 | | | Fully spent |
| 10282 | CJARVIE | Social Care System MVP | 160,000 | 80,000 | -80,000 | 80,000 | | Expenditure in 2025/26 to upgrade platform to ensure Social Care sytem will be secure and supported |
| 10295 | CJARVIE | Future Ways of Working - Resourcing | 94,000 | 87,953 | -6,048 | | | Spend in line with budget |
| 10231 | Kevin Wells/R Scobie | Building Energy Management System | 40,000 | 23,680 | -16,320 | | 16,320 | A number of projects were paused for further investigation which meant they could not be completed in the financial year. |
| 10065 | lbarker | Social services adaptations | 75,000 | 50,695 | -24,305 | | 24,304 | Following the announcements from Vodafone and O2 to switch off the 2G network by the end of 2025 and 2026 respectively, there is a need to replace 2G current digital equipment with 4G units. Project to be completed in 2025/26. |
| 10253 | lbarker | Tech Analogue to Digital Trans | 204,567 | 135,063 | -69,505 | 145,000 | -75,496 | Previously stated carry forward of £145k reduced to 69k following finalisation of 2024/25 expenditure. Following the announcements from Vodafone and O2 to switch off the 2G network by the end of 2025 and 2026 respectively, there is a need to replace 2G current digital telecare equipment with 4G units. Project to be completed in 2025/26 |
| 10317 | LROBERTSON | Case Management System | 8,000 | 0 | -8,000 | 8,000 | | To be progressed in 2025/26. Carry forward of £8k included in 2025/26 approved budget |

| Project ID | Project Manager | Project ID Description | Amended Budget | Total Expenditure at 31 March 25 | Actual Exp V Budget (Under) Overspend | C/fwd included in 2025/26 Budget | Additional C/fwd to 2025/26 Budget | Comment |
|---|-----------------------|--|----------------|----------------------------------|---------------------------------------|----------------------------------|------------------------------------|--|
| | | | £ | £ | £ | £ | £ | |
| 10318 | JALLAN | M365 Resourcing Implementation | 153,000 | 128,649 | -24,352 | | 24,352 | Technical Design Authority to support M365 embedding within the Council. |
| 10326 | CJARVIE | Digital and IT PMRO Resourcing | 129,000 | 31,115 | -97,885 | | 97,885 | Expected Project Management costs to implement corporate projects. |
| 10327 | CJARVIE | IT Network Switching | 300,000 | 0 | -300,000 | 300,000 | | Network Replacement Contract invitation to tender issued in May 2025 and Schools Fibre Installation Works request for quotation issued in June 2025. Project was reprofiled as part of the 25/26 Capital Programme as follows: 25/26 £0.3m, 26/27 £0.3m, 27/28 £0.4m. |
| | | | 3,090,942 | 1,734,067 | -1,356,876 | 868,000 | 478,283 | |
| Land Asset Management Strategy | | | | | | | | |
| 10284 | IMCDONALD | National play park and open space improvements | 170,799 | 167,710 | -3,089 | | 3,089 | Underspend to be carried forward |
| 10005 | IMCDONALD | Park, Play Area & Open Space Improvements - Alloa | 25,000 | 0 | -25,000 | | 25,000 | Carry forward required for the upgrading of play parks. |
| 10061 | Kphilliben | Wheeled Bins | 30,000 | 27,871 | -2,129 | | | Small underspend |
| 10289 | Kphilliben | Poltmoe Waste Transfer Station | 77,000 | 0 | -77,000 | | 77,000 | Carry forward to 25/26 No capital works have been undertaken this financial year by Stirling Council. |
| 10258 | KWELLS/Francois Gouws | Kilncraigs - Stone Preservation | 150,000 | 0 | -150,000 | 120,000 | 30,000 | Capacity has delayed works until 2025/26. Additional carry forward of £30k to 25/26 capital budget. |
| 10096 | Lawrence Hunter | Gartmorn Dam Country Park | 55,000 | 49,857 | -5,143 | 30,000 | -25,000 | Land ownership issues delayed spend until Q4. £30k carry forward included in 25/26 to be reduced to £5k as budget utilised in 24/25 |
| 10279 | Stuart Graham | Clackmannan Tolbooth | 269,690 | 295,548 | 25,858 | | | Overspend due to additional works required following removal of roof showing deteriorating masonry and timber elements. |
| 10086 | Lawrence Hunter | Renewable Energy Projects | 100,000 | 0 | -100,000 | 50,000 | 50,000 | Carry forward of £50k included in 2025/26 approved budget. Additional carry forward required to develop a heat network in Alloa south and west. |
| | | | 877,489 | 540,986 | -336,503 | 200,000 | 160,089 | |
| Place Based Investment Fund | | | | | | | | |
| 10300 | KWELLS/Neil Ramsay | Tullibody Civic Centre - Outdoor Playing Surface | 604 | 0 | -604 | | | No expenditure in 2024/25. |
| 10301 | KWELLS/Neil Ramsay | Hawthill Community Centre - Outdoor Playing Surface | 9,529 | 19,680 | 10,151 | | | Project complete. |
| 10302 | KWELLS/Neil Ramsay | New Cycle Facilities | 182,041 | 167,878 | -14,163 | | -14,163 | This project has been running over 23/24 and 24/25 and is near completion. Underspend of £14k to be carried forward to 25/26 to cover turf of remaining ground. |
| 10308 | KWELLS/Neil Ramsay | Place based Investment | 123,514 | 99,667 | -23,847 | | -23,847 | Funded through Place Based Investment Fund |
| | | | 315,688 | 287,225 | -28,463 | 0 | -38,010 | |
| Property Asset Management Strategy | | | | | | | | |
| 10226 | Kevin Wells | Wellbeing Hub - Demolition of ALB-Review PO commitment | 2,000 | 0 | -2,000 | | | Project completed - Budget is in respect of retention accrued in 23/24 and paid 24/25 |
| 10268 | KWELLS | Nature Restoration Fund | 110,720 | 11,176 | -99,544 | | | Initial funding allocation for 24/25 was withdrawn by Scottish Government for them to reallocate to pay award funding. |
| 10303 | LHUNTER | Vacant & Derelict Land IP | 15,443 | 2,265 | -13,178 | | 4,167 | Project ongoing. Carry forward required to connect services including connection to solar panels to containers which are on site |
| 10214 | Kevin Wells | Kilncraigs - Roof | 314,052 | 132,140 | -181,912 | | | Project complete. |
| 10045 | Stuart Graham | Statutory Compliance DDA Schools | 20,000 | 13,315 | -6,685 | | 6,000 | Underspend due contractors availability to access properties |
| 10046 | Stuart Graham | Compliance - Asbestos Removal (Schools) | 12,000 | 11,490 | -510 | | | Small underspend |
| 10221 | Stuart Graham | Cemetery Walls Upgrade | 371,685 | 109,177 | -262,508 | | 260,000 | No current contract in place. This is currently being procured via Land Services and works are anticipated to commence summer 2025 when contract is approved. Carry forward to 25/26. |
| 10224 | Kevin Wells | Learning Estate Cleaning Equipment | 10,000 | 0 | -10,000 | | 10,000 | Carry forward to 25/26. |
| 10286 | IMCDONALD | Alva Primary School Bridge | 35,000 | 34,895 | -105 | | | Project complete |
| 10287 | CHARGROVE | Land Welfare Facilities - Replacement | 46,000 | 45,986 | -14 | | | Project completed in July 2024 |
| 10288 | LSANDA | Local Care Provision (Woodside) | 40,000 | 3,699 | -36,301 | 36,000 | | Carry forward of £36k included in 2025/26 approved budget |
| 10293 | Kevin Wells | Property - Resourcing | 93,000 | 0 | -93,000 | | | Post not yet appointed due to recruitment challenges |
| 10298 | KWELLS | Capital Programme Support - Resourcing | 324,000 | 102,880 | -221,120 | 40,000 | | Resourcing positions not filled: funding investment officer & funding investment lead. Carry forward of 40k in respect of external solicitors costs. |
| 10220 | Kevin Wells | Clackmannan Town Hall Roof and Wall Upgrade | 165,000 | 13,960 | -151,040 | | | Project complete |
| 10260 | KWELLS/Francois Gouws | Learning Estates - Option Appraisals | 620,000 | 45,911 | -574,089 | 582,000 | -7,911 | Net carry forward of £574k to address schools marked as category C (buildings of local importance). |
| 10321 | Stuart Graham | Remedial works at The Whins and Ludgate House | 78,000 | 0 | -78,000 | | 78,000 | Property is under review. Carry forward to 25/26. |
| 10328 | CHARGROVE | Dollar Changing Facilities | 26,000 | 0 | -26,000 | | 26,000 | Project to be reviewed in 2025/26 |
| | | | 2,282,900 | 526,894 | -1,756,006 | 658,000 | 376,256 | |
| Roads Asset Management Strategy | | | | | | | | |
| 10051 | GMACLACHLAN | Carriageways - Roads | 1,800,000 | 1,945,469 | 145,469 | | -145,469 | Budget to be reduced in 25/26 for overspend in 24/25. |
| 10054 | SCULLEN | Bridge Improvements | 75,000 | 65,055 | -9,945 | | 9,945 | Carry forward of £9k for further bridge improvement works. |
| 10056 | GMACLACHLAN | Lighting Replacement | 160,000 | 165,214 | 5,214 | | -5,214 | Small overspend will be absorbed within overall 24/25 programme |
| 10309 | SCULLEN | SG Road Safety Improvement Fund | 82,145 | 81,494 | -651 | | | Project is 100% funded by Transport Scotland. Fully spent |
| 10049 | SCULLEN | Flood Prevention | 116,000 | 67,203 | -48,797 | | | Underspend due to costs being covered by other budgets e.g. £30k consultancy work for flooding included in Alva Cemetery extension project. |
| 10050 | SCULLEN | Cycle Routes | 100,000 | 93,841 | -6,159 | | | Small underspend |
| 10055 | SCULLEN | Road Safety | | 636 | 636 | | | Small overspend |
| 10311 | SCULLEN | Community Bus Fund | 71,787 | 66,562 | -5,225 | 37,000 | -31,775 | Carry forward of £37k included in 2025/26 approved budget, reduced to reflect actual spend in year greater than expected. Net carryforward £5,225 |
| 10310 | SCULLEN | National Cycle Network Accessibility Improvements | 85,700 | 84,404 | -1,296 | | | Grant funded -This project is fully grant funded by Sustrans Scotland |
| 10312 | SCULLEN | Cycling, Walking and Safer Routes 2023/24 (now Tier 1) | 359,039 | 47,884 | -311,155 | | 311,155 | Project is 100% grant funded by Transport Scotland. Significant delay to works due to due diligence on land acquisition. The Council was gifted the land from third party. Council needed to ensure undertake a ground investigation survey before took possession and in parallel the acquisition process was longer than anticipated. Detailed design and development works was not undertaken until land acquisition was completed to avoid abortive costs. Transport Scotland have agreed that the grant can be carried forward to 2025/26 on condition that the project is completed by late summer 2025. |
| 10319 | SCULLEN | Active Travel Route - Fishcross to Alva | 400,000 | 0 | -400,000 | | 400,000 | Delays caused by procurement legal issues and extended consultation with land owners -part of CRD plan |
| 10329 | SCULLEN | People and Place Project | 190,200 | 160,355 | -29,845 | | 29,845 | Grant fully claimed from Sustrans Scotland. Underspend reflecting works still to be carried out in 25/26 |
| 10335 | SCULLEN | Encouraging Safe Active Travel - Alva to Tilllicoultry | 570,000 | 570,000 | 0 | | | Project fully spent, 100% funded by Transport Scotland |
| 10336 | SCULLEN/S Paterson | Greenways | 25,000 | 9,904 | -15,096 | | 15,096 | Project is 100% grant funded by Sustrans Scotland. Carry forward 15k matched by carry forward of grant. |

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|-------------------------|--------------------|------------------------------|----------------|-------------------------------------|---|-------------------------------------|--|------------------|
| | | | £ | £ | £ | £ | £ | |
| 10337 | SCULLEN/S Paterson | Local Authority Direct Award | 21,331 | 21,100 | -231 | | | Project complete |
| | | | 4,056,202 | 3,379,123 | -677,080 | 37,000 | 583,583 | |
| Total Capital Programme | | | 24,055,456 | 10,697,035 | -13,358,420 | 7,346,000 | 4,986,529 | |

