
Report to: Audit & Scrutiny Committee

Date of Meeting: 30 October 2025

Subject: Council Financial Performance 2025/26 as at June 2025

Report by: Chief Finance Officer

1.0 Purpose

- 1.1 This paper provides an update on the financial performance for the Council, as at 30 June 2025, in respect of:
- the General Fund (GF) revenue and capital spend and the achievement of savings for the financial year 2025/26, 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 forecast underspend of £(0.422)m for the year to 31 March 2026;
- 2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecast overspend of £6.928m, for the year to 31 March 2026;
- 2.1.3 the balances of earmarked reserves held and used to date and remaining balances at 30 June 2025;
- 2.1.4 the General Fund Capital Programme forecast underspend of £(5.191)m;
- 2.1.5 forecast delivery of £3.116m of the £3.814m approved savings programme, representing a forecasted achievement of 81.7%, as at 30 June 2025.

3.0 Background

- 3.1 This report summarises the forecast financial position of the Council for the financial year ending 31 March 2026. 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 30 June 2025 the General Fund is forecasting an underspend for the year of £(0.422)m.
- 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 - £(0.746)m underspend including £(0.592)m relating to Devolved budgets which will be earmarked for use in 2026/27;
 - Place Directorate - £0.488m overspend;
 - Partnership & Performance Directorate - £(0.195)m underspend, and
 - Chief Executive and Corporate Services - £0.031m overspend which includes centrally held savings to be offset by underspends within individual services.
- 4.3 Measures to reduce spend in year in light of the challenging financial budget gap for 2026/27 remain in place. This includes continuation of essential spend, meaning that only spend that is currently committed or business critical should be undertaken and recruitment carried out for business critical posts only.
- 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 2025, the council held earmarked reserves of £16.192m. Earmarked reserves are funds held for specific purposes which can include grant funding or ringfenced income with specific conditions on how it must be spent, funding to cover spend on specific projects that were not completed the previous year and funding ringfenced internally to take forward work in line with Council priorities. A number of the earmarked reserves shown in the table below have commitments against them but are only drawdown when spend is incurred.
- 4.6 For 2025/26, £(1.528)m has been allocated to cover actual spend incurred upto the 30 June 2025 which leaves a balance of £14.664m to be drawn down against future spend. Details of balances held are set out in the table below:

Earmarked Reserve	Opening Balance 01/04/25	Allocated spend as at June 2025	Balance remaining as at June 2025
	£'000	£'000	£'000
Devolved School Management	601	(400)	201
Pupil Equity Funding	611	(611)	0
Ringfenced Housing Grants	789	0	789
Organisational Change fund	121	0	121
Scottish Welfare Fund	190	0	190
Employment Fund	1,222	(10)	1,212
Transformation fund	3,481	0	3,481
COVID - Specific Funding	160	0	160
Specific Employability Funding	403	(54)	349
Developer Contributions	962	(200)	762
Ukrainian Refugee support	551	(16)	535
Homeless Accommodation	1,358	(237)	1,121
General Services Pressure	2,958	0	2,958
Support 2025/26 budget	346	0	346
Other Miscellaneous Commitments	2,439	0	2,439
TOTAL	16,192	(1,528)	14,664

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

- 5.1 As at 30 June 2025 the Clackmannanshire element of the H&SCP is reporting a forecast overspend of £6.928m against the budgeted contribution to the Partnership. Details of the variances that make up this overspend and the reasons for movement are shown in **Appendix 7**.
- 5.2 The latest finance report presented to the Integrated Joint Board (IJB) on 24 September 2025 indicated an overspend for the year on the integrated budget across the Partnership of £14.534m before savings and any additional contributions from partners. The report also included a progress update on savings within the delivery plan and a RAG status against each. This showed revised anticipated savings of £7.961m. After taking this into account and a contribution of £4m from NHS Forth Valley, there is a residual projected overspend of £3.961m. 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.

- 5.3 Due to the remaining projected overspend, there is a requirement to continue to work with partners to consider further potential budget recovery options to mitigate the risks as far as possible as well as taking all available steps to accelerate progression with the delivery plan.
- 5.4 The formal dispute resolution process is well underway between partners and continues to make progress on the four areas identified:
- 2024/25 outturn position;
 - 2025/26 projected outturn;
 - Review the process around the formation of the updated Integration Scheme, and
 - Review of the Strategic Commissioning Plan.
- 5.5 All partners have now agreed additional contributions to the 2024/25 overspend, following a decision of Clackmannanshire Council to provide an additional £0.421m on top of the £1.327m already agreed back in March 2025, equating to voting share of the overall overspend. The remaining areas will be progressed over the coming months.

6.0 General Fund Capital

- 6.1 For 2025/26, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £29.266m. A further £5.208m was added as a result of carry forwards from 2024/25 and £1.615m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2025/26 to £36.089m.
- 6.3 Whilst work on capital projects has been progressed, delays are still being incurred due to internal and external factors. On review of the forecasts as at June, spend is estimated to be £30.898m for the year resulting in an underspend of £(5.191)m against the approved budget
- 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 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	23.340	21.171	(2.169)	Underspends on: - Clackmannan Regeneration £(1.088)m - Project being reviewed against original approved initiatives with updates to be reported to Council.

Asset Management Strategy	Revised Budget 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
				- City Region Deal £(0.589)m - spend to be realigned along with grant funding. - Wellbeing Resourcing £ (0.254)m - to be updated on receipt of extended expenditure forecasting details from Contractor. - Town Centre Regeneration Fund £(0.195)m - carried forward from 2024/25. Review of original scope of the project is being undertaken.
Fleet	0.568	0.568	(0.000)	Spend in line with budget
IT	2.860	2.471	(0.389)	Underspend on: - Digital Transformation and resourcing £(0.121)m - anticipated carry forward to 26/27 to cover Project Manager costs. - Digital and IT Resourcing £(0.098)m,
Land	0.696	0.616	(0.080)	Underspends on: - Polmaise Waste Transfer Station – £(0.077)m work to be carried out by Stirling Council
Place Based Investment Fund	0.348	0.348	(0.000)	Funding anticipated to be fully spent
Property	4.155	1.608	(2.547)	Underspends on: - Learning Estates Options Appraisals £(2.357)m underspend - to be reprofiled and reallocated as part of 2026/27 budget process. - Capital programme support resourcing £(0.144)m due to vacancies
Roads	4.122	4.116	(0.006)	Underspend on: - Community Bus Fund - £(0.005)m
Gross Capital Expenditure	36.089	30.898	(5.191)	
	(8.459)	(7.811)	0.648	

Asset Management Strategy	Revised Budget 2025/26	Forecast to 31 March 2026	Over / (under) Spend	Main Variances
	£m	£m	£m	
Allocation of Capital Funding				Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2026/27 (where grant conditions allow) or repaid - City Region Deal £(0.689)m - Grant not being drawn down due to delayed spend.
Net Capital Programme	27.630	23.087	(4.543)	

7.0 Delivery of 2025/26 Approved Savings

- 7.1 At its budget meeting on 27 February 2025, Council approved savings of £3.814m for the financial year 2025/26. The table below shows the split of these savings across Directorates and the forecast achievement of those savings by 31 March 2026.

General Services Revenue Budget 2025/26 - Progress of Approved Savings by Directorate

Directorate	Total Approved Savings	Achieved/ likely to be achieved	At Risk	Unachieved
	£'000	£'000	£'000	£'000
People	1,325	1,277	48	0
Place	1,655	1,183	200	272
Partnership & Performance	637	589	12	36
Corporate	197	67	130	0
Total Approved Savings	3,814	3,116	390	308
		81.7%	10.2%	8.1%

- 7.2 The above table indicates that 81.7% of savings are forecast as achieved or likely to be achieved and the remaining 18.3% are forecast as at risk or unachieved in 2025/26. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Conclusions

- 8.1 General Fund Revenue Services are forecasting an underspend of £(0.422)m for the year to 31 March 2026;

- 8.2 The Clackmannanshire element of the H&SCP is forecast to overspend by £6.928m for the year to 31 March 2026;
- 8.3 The General Fund Capital programme is forecast to underspend by £(5.191)m for the year to 31 March 2026;
- 8.4 Of the £3.814m approved savings programme, £3.116m (81.7%) is forecast as achieved or likely to be achieved by 31 March 2026.

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 has been consulted and has agreed the financial implications as set out in the report.

Yes ☒

10.4 Staffing

- 10.5 There are no direct staffing implications arising from this report.

11.0 Exempt Reports

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

12.0 Declarations

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

- (1) **Our Priorities** (Please double click on the check box ☒)

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

☐

13.0 Impact Assessments

- 13.1 Have you attached the combined equalities impact assessment to ensure compliance with the public sector equality duty and fairer Scotland duty? (All EFSIAs also require to be published on the Council's website)

Yes ☐

- 13.2 If an impact assessment has not been undertaken you should explain why:

An Equality Impact Assessment (EQIA) and Fairer Scotland Duty Assessment have not been prepared as this is a financial report and does not relate to a new policy or strategy.

14.0 Legality

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

Yes ☒

15.0 Appendices

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

Appendix 1 – Draft Council Summary at June 2025

Appendix 2 – Summary Savings by Directorate at June 2025

Appendix 3 – People Variances at June 2025

Appendix 4 – Place Variances at June 2025

Appendix 5 – P&P Variances at June 2025

Appendix 6 – Corporate Variances at June 2025

Appendix 7 – HSCP Variances at June 2025

Appendix 8 – General Fund Capital as at June 2025

16.0 Background Papers

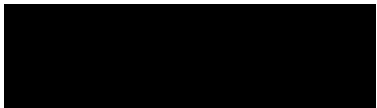
- 16.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes - General Services Revenue and Capital Budget 2025/26

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director of Partnership & Performance	

Council Summary 2025/26

As at June 2025

	<i>Annual Budget 2025-26 £'000</i>	<i>Forecast to March 2026 £'000</i>	<i>Variance Forecast to Budget £'000</i>
Directorate			
People	90,187	89,441	(746)
Place	34,851	35,339	488
Partnership & Performance	12,953	12,758	(195)
Directorate Expenditure	137,992	137,538	(453)
Corporate			
Corporate Centrally Held	336	336	0
Corporate Services	(1,338)	(1,307)	31
Misc Services - Non Distributed Costs	1,100	1,100	(0)
	97	129	31
	138,089	137,667	(422)
less allocated to non general fund	(1,315)	(1,315)	(0)
	136,774	136,352	(422)
Add Requisitions from Joint Boards			
Central Scotland Valuation Joint Board	503	503	0
Corporate Expenditure	137,277	136,855	(422)
Add/Deduct			
Interest on Revenue Balances	(205)	(205)	0
Loans Fund Contribution	7,444	7,444	0
Contribution to Bad Debt Provision	100	100	0
Total Expenditure	144,616	144,194	(422)
Sources of Funding			
General Revenue Funding/Non-Domestic Rates	(141,164)	(141,164)	0
Council Tax	(28,868)	(28,868)	0
Contribution from Reserves	(2,757)	(2,757)	0
Contribution from Earmarked Reserves	(1,528)	(1,528)	0
Contribution from Uncommitted Reserves	(346)	(346)	0
Total Funding	(174,663)	(174,663)	0
Projected (Surplus)/Shortfall	(30,047)	(30,469)	(422)
Health & Social Care Partnership	30,047	36,975	6,928

Management Efficiency Savings

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Budgetholder Comments - June
P&PMGT2509	Partnership & Performance	Directorate	Saving associated with the Strategic Director Role	Cash	£ 9,000	£ 9,000			£ 9,000	Likely to be achieved
P&PMGT2512	Partnership & Performance	Directorate	Removal of all remaining hospitality budgets across the Directorate	Permanent	£ 3,166	£ 3,166			£ 3,166	Likely to be achieved
P&PMGT2513	Partnership & Performance	Directorate	Reduction of individual stationery budgets and centralisation into 1 managed through P&P administrator	Permanent	£ 3,500	£ 3,500			£ 3,500	Likely to be achieved
P&PMGT2508	Partnership & Performance	Directorate	Managed reduction of overtime budget	Permanent	£ 4,170	£ 4,170			£ 4,170	Achieved
P&PMGT2535	Partnership & Performance	Finance and Revenues	Delay in filling Procurement Assistant Vacant post	Cash	£ 21,450	£ 21,450			£ 21,450	Achieved as post vacant for 6 months
P&PMGT2519	Partnership & Performance	Finance and Revenues	Income rebate from contracts	Permanent	£ 3,000	£ 3,000			£ 3,000	Achieved - additional income received
P&PMGT2521	Partnership & Performance	Finance and Revenues	Non Domestic Rates efficiency saving	Cash	£ 334,000	£ 334,000			£ 334,000	Likely to be achieved
P&PMGT2522	Partnership & Performance	Finance and Revenues	Reduction in professional fees budget for asset valuations by exception	Permanent	£ 12,000		£ 12,000		£ 12,000	RICS qualified valuer not appointed at this time
P&PMGT2540	Partnership & Performance	Finance and Revenues	Postpone recruitment to 2 Trainee posts within Revenues until September 2025	Cash	£ 28,798	£ 28,798			£ 28,798	Achieved, posts not recruited to
P&PMGT2510	Partnership & Performance	HR & Workforce Development	Partial saving associated with not filling the Senior manager HR&WFD Vacancy	Cash	£ 55,000	£ 55,000			£ 55,000	Achieved
P&PMGT2503	Partnership & Performance	HR & Workforce Development	New corporate training funding model	Cash	£ 86,000	£ 86,000			£ 86,000	Achieved
P&PMGT2511	Corporate	Corporate	Increase Holiday Buy Back thresholds, promote unpaid leave options such as parental leave	Cash	£ 67,000	£ 67,000			£ 67,000	Achieved
P&PMGT2536	Partnership & Performance	Partnership & Transformation	Reduce Multi Functional Device (printers and scanners) fleet by 1/3 and use Royal Mail print driver	Permanent	£ 30,000			£ 30,000	£ 30,000	Device rationalisation to take place following expiry of new contract in 26/27.
P&PMGT2529	Partnership & Performance	Partnership & Transformation	Reduction in IT computer hardware budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Likely to be achieved
P&PMGT2530	Partnership & Performance	Partnership & Transformation	Vacancy Management in Customer Services	Cash	£ 15,000	£ 15,000			£ 15,000	Achieved
P&PMGT2525	Partnership & Performance	Partnership & Transformation	Income from sale of obsolete IT equipment	Cash	£ 5,500			£ 5,500	£ 5,500	Unachieved as quality standard to enable sale has been increased
PEOMGT2506	People	ASN Non Dev	Removal of 3 temporary ASN Outreach Workers	Permanent	£ 124,770	£ 124,770			£ 124,770	Likely to achieve.
PEOMGT2520, 21, 22, 23	People	Care & Protection	Service redesign through Spend to Save	Permanent	£ 414,000	£ 366,000	£ 48,000		£ 414,000	Placements within the ERG for day education placements and residential placements are currently forecasted overspent £48k so currently on track to save only £56k out of £102k.
PEOMGT2507	People	Chief Officers	Increased automation of grant payments	Permanent	£ 6,284	£ 6,284			£ 6,284	Likely to achieve.
PEOMGT2501	People	Customer Services	Library Service Option 1: Budget re-alignment and Operational Savings	Permanent	£ 44,640	£ 44,640			£ 44,640	Likely to achieve.
PEOMGT2502	People	Primary Devolved	Review of Devolved school management	Permanent	£ 400,000	£ 400,000			£ 400,000	Achieved
PEOMGT2505	People	Secondary Non Dev	Ending the contract with Work Placement Services Contract, Gateway Shared Services.	Permanent	£ 14,268	£ 14,268			£ 14,268	Achieved
PEOMGT2504	People	Sport & Leisure	Review Of Leisure Budget	Cash	£ 250,000	£ 250,000			£ 250,000	Achieved
PEOMGT2524	People	Sport & Leisure	Removal of Sports Apprentice position & Sports Council grant funding	Permanent	£ 32,850	£32,850			£ 32,850	Likely to achieve.
PLMGT2503	Place	DEVELOPMENT	Vacancies Reconciliation, Offset staff costs against external income	Cash	£ 170,000	£ 170,000			£ 170,000	Saving to be achieved via funding for budgeted posts
PLMGT2506	Place	DEVELOPMENT	Redesign: Vocational Training	Permanent	£ 21,500	£ 21,500			£ 21,500	Achieved
PLMGT2501	Place	DIRECTORATE	Further alignment of General Fund costs attributed to HRA	Permanent	£ 41,515	£ 29,311		£ 12,204	£ 41,515	Unachieved £12k due to vacanct post not rechargeable
PLMGT2504	Place	DIRECTORATE	Offset of corporate expenditure supporting Place Delivery from Balances	Cash	£ 200,000		£ 200,000		£ 200,000	Require further details of progress
PLMGT2509	Place	ENVIRONMENT	Reduction in Fleet operational budget - offset by income	Cash	£ 75,000	£ 75,000			£ 75,000	Likely to achieve
PLMGT2519	Place	ENVIRONMENT	Public Behaviour Change Campaign - Food Waste behaviour	Cash	£ 30,000	£ 30,000			£ 30,000	Likely to achieve
PLMGT2516	Place	ENVIRONMENT	Increase Income via Waste for Paper sales	Cash	£ 80,000	£ 80,000			£ 80,000	Likely to achieve
PLMGT2514	Place	ENVIRONMENT	Reprofiling mechanical gritting hire	Permanent	£ 15,000	£ 15,000			£ 15,000	Likely to achieve
PLMGT2522	Place	PROPERTY	Asset Management - Operational Revenue Savings from Sale of Properties	Permanent	£ 198,733			£ 198,733	£ 198,733	Require further details of progress
PLMGT2523	Place	PROPERTY	Asset Management - PPP Contract Insurance Return	Permanent	£ 170,000	£ 170,000			£ 170,000	Likely to achieve
PLMGT2524	Place	PROPERTY	Asset Management - Kilncraigs new space model	Permanent	£ 20,000			£ 20,000	£ 20,000	Unachieved to date
PLMGT2526	Place	PROPERTY	Asset Management - Council behaviour change - utilities	Cash	£ 25,000	£ 25,000			£ 25,000	Likely to achieve
PLMGT2528	Place	PROPERTY	Catering - Remove vacant post	Permanent	£ 43,009	£ 43,009			£ 43,009	Likely to achieve
PLMGT2533	Place	PROPERTY	Facilities - Remove vacant posts	Permanent	£ 54,202	£ 54,202			£ 54,202	Achieved.
PLMGT2525	Place	PROPERTY	Asset Management - Reduction in non-essential minor works	Cash	£ 52,500	£ 52,500			£ 52,500	Achieved.
Total Management Efficiency Savings 2025/26					£ 3,170,855	£ 2,644,418	£ 260,000	£ 266,437	£ 3,170,855	

Policy Savings 2025/26

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Budgetholder Comments - June
P&PPOL2512	Corporate	Corporate	Business Support Review	Permanent	£ 50,000		£ 50,000		£ 50,000	No posts identified as yet, work ongoing
P&PPOL2507	Corporate	Corporate	No payment to leavers for backpay for pay award	Cash	£ 80,000		£ 80,000		£ 80,000	Likely to have been achieved
P&PPOL2513	Partnership & Performance	HR & Workforce Development	Reduction of Corporate Training budget	Permanent	£ 6,170	£ 6,170			£ 6,170	Achieved
P&PPOL2503	Partnership & Performance	Partnership & Transformation	Reduce budgets by 50% which support voluntary organisations with training and development. This includes support to Community Councils for training, equipment, venue costs and rental costs.	Permanent	£ 10,000	£ 10,000			£ 10,000	Likely to achieve
PEOPOL2515	People	ASN, Primary, Secondary Early Years Devolved	Reduction in school resources in line with fall in pupil numbers	Permanent	£ 38,118	£ 38,118			£ 38,118	Likely to achieve
PLPOL2507	Place	DEVELOPMENT	Development Services: New Income	Cash	£ 10,000			£ 10,000	£ 10,000	Not achievable
PLPOL2510	Place	ENVIRONMENT	Increase income into Land Services	Cash	£ 40,000	£ 40,000			£ 40,000	Likely to achieve
PLPOL2520	Place	ENVIRONMENT	Increase Brown Bin charges by £2	Permanent	£ 20,000	£ 20,000			£ 20,000	Likely to achieve
PLPOL2534	Place	ENVIRONMENT	Redesign of Land Services	Permanent	£ 90,000	£ 90,000			£ 90,000	Achieved.
PLPOL2517	Place	ENVIRONMENT	Reduction in the winter service budget	Cash	£ 50,000	£ 50,000			£ 50,000	Likely to achieve
PLPOL2531	Place	PROPERTY	Cleaning - Remove Internal Window Cleaning Budget	Permanent	£ 10,000	£ 10,000			£ 10,000	Likely to achieve
PLPOL2502	Place	DIRECTORATE	Place Directorate Redesign	Permanent	£ 150,000	£ 150,000			£ 150,000	Achieved.
PLPOL2518	Place	ENVIRONMENT	Redesign Roads TOM	Permanent	£ 31,795			£ 31,795	£ 31,795	Roads redesign not implemented.
PLPOL2521	Place	HOUSING	Service Redesign: Housing	Permanent	£ 39,251	£ 39,251			£ 39,251	Achieved.
PLPOL2530	Place	PROPERTY	Cleaning - Reduce operations	Permanent	£ 18,310	£ 18,310			£ 18,310	Achieved.
Total Policy Savings 2025/26					£ 643,644	£ 471,849	£ 130,000	£ 41,795	£ 643,644	

People	1,324,930	1,276,930	48,000	0	1,324,930
Place	1,655,815	1,183,083	200,000	272,732	1,655,815
Partnership & Performance	636,754	589,254	12,000	35,500	636,754
Corporate	197,000	67,000	130,000	0	197,000
Total	3,814,499	3,116,267	390,000	308,232	3,814,499

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at March 2026	Narrative
	£'000	£'000	£'000	
Strategic Director	305	378	73	Forecast overspend of £0.073m reflects historic restructure saving not achieved.
Support & Wellbeing				
Customer Services	622	525	(98)	Libraries & Customer services: - £(0.098)m underspend due to staffing vacancies, and reduced hours worked £(0.123)m part offset by forecast overspend of £0.025m in service charges for card machine terminals as budget has not increased in line with number of terminals.
Leisure & Sports Development	856	597	(259)	Sports Development are forecasting an underspend of £(0.080)m: Relating to - Swimming Programme £(0.053)m and various Sports Programmes forecast surplus totalling £(0.027)m. Leisure are forecasting an underspend of £(0.179)m: relating to £(0.106)m underspend in Wellbeing Hub operating costs/Subsidy not required, Staffing underspend of £(0.100)m partially offset by Income shortfall £0.036m mainly in halls & Community Centres and £(0.009)m underspend in various non staffing budgets
Total Support & Wellbeing	1,478	1,122	(356)	
Education & Learning				
Devolved Schools	41,360	40,768	(592)	Devolved Schools are reporting an underspend of £(0.592)m. This consists of: £(0.755)m forecast underspend within Primary schools - staffing turnover, vacant posts and shared headships. An overspend of £0.023m within Secondary schools consists of staffing £(0.138)m underspend vacant posts & turnover and per capita £0.161m overspend. ASN is forecasting an overspend of £0.140m - consisting of an underspend in staffing £(0.046)m, per capita overspend £0.058m and external placement income shortfall £0.128m with there being no current external placements. Early Years per capita is currently forecasting on budget. 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. Devolved school budgets are re-aligned in September after Teachers census to reflect schools requirements for the new academic year.
Early Years	11,391	11,361	(29)	Early Years are forecasting an underspend of £(0.029)m. Kidzone out of school care £0.021m overspend due to shortfall in income and additional staffing costs relating to Janitors overtime. Mainstream Nursery provision is currently forecasting an underspend of £(0.050)m which relates to payments within Third Party Nursery Providers of £0.185m due to inflationary pressures, Staffing overspend of £0.042m in relation to prior years saving initiatives "Review of operating Models" not being fully achieving offset by funding from Child Wellbeing Partnership for Under 2, and 3 to 5 year old out of hours placements totaling £(0.277)m.
ASN Non Devolved	8,034	8,053	19	ASN Non Devolved is forecasting an overspend of £0.019m: Relating to - Staffing overspend of £0.056m due to ongoing high demand for ASN provision part offset by £(0.037)m underspend on Speech & Language contract (PEF contribution).

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at March 2026	Narrative
	£'000	£'000	£'000	
Primary Non Devolved	2,160	2,409	249	Primary Non Devolved is reporting an overspend of £0.249m. Within the Core Primary Non Devolved areas staff turnover / vacancies is forecasting an underspend of £(0.060)m, non staffing overspends in relation to Parent Pay fees £0.006m, Cleaning £0.012m, Seemis £0.037m, equipment & property works £0.029m. Within Teachers Flexibility cost centre, the forecast overspend of £0.225m relates to prior year Primary savings not fully achieved. The Devolved school Budgets will be re-aligned in September after the Teachers Census to reflect new academic year requirements, once this is completed there will be more clarity on the achievement of various staff related savings.
Secondary Non Devolved	2,134	2,085	(49)	Secondary Non Devolved is reporting an underspend of £(0.049)m. Gaelic (Pupil Transport) £0.015m overspend, Teachers Supply costs underspend £(0.060)m and various minor variances totaling £(0.004)m.
Pupil Equity Funding	2,271	2,271	(0)	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.
Business Management	748	842	94	Business Management is forecasting an overspend of £0.094m, historic saving Head Of Education - post re-instated £0.058m and additional staffing in centre £0.038m.
Other Areas	858	838	(20)	Other areas combine to forecast an underspend of £(0.020)m: the Psychology Service is overspent by £0.048m due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of £(0.009)m due to vacancies and turnover and CLD underspend due to staffing (£0.049m) with external funding being available and underspend of £(0.010)m on discontinued holiday programmes.
Education & Learning Total	68,955	68,627	(328)	
Care & Protection				
Children's Commissioned Services	1,175	1,175	0	Spend in line with budget.
Corporate Parenting	7,370	7,353	(17)	Corporate Parenting is forecast to overspend by £0.017m: Childrens Unit is forecast to overspend by £0.214m , of which £0.185m is due to employee costs not budgeted for including increased contractual payments (overnights, weekend allowance) a demand pressure is being perpared for 2026/27 to address this overspend. £0.029m is due to transport and other supplies/services across various nominals. Family Placement Team is overspent by £0.032m , of which £0.128m relates to Adoption Payments with a historic insufficient budget, £0.053m overspend for respite care which is partially offset by underspends in staffing of £(0.015)m, underspends in Legal £(0.074)m, and Payments to Other Local Authoritys underspend of £(0.051)m due to less external placements. Other minor under/overspends total £(0.009)m. External Foster Care is underspent by £(0.233)m , relating to payments for external fostering, this continues the trend of prior year underspend. This is partially offset by increases within internal care payments Throughcare Aftercare is overspent by £0.026m. Overspends are Professional Fees of £0.031m relating to one to one support for a young person not budgeted, other small offsetting variances £(0.005)m. Performance, Quality & Assurance staffing costs are underspent £(0.036)m. Kinship care is underspent by £(0.020)m , due to external funding for unaccompanied asylum seeking children £(0.037)m offset by minor overspends of £0.017m.

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at March 2026	Narrative
	£'000	£'000	£'000	
Fieldwork Children And Families	1,868	1,865	(3)	Fieldwork is forecast to underspend by £(0.003)m: Employee costs are underspent by £(0.037)m relating to overspends within Agency Costs of £0.047m which is offset by an underspend of £(0.084)m relating to 2 maternity leaves and 2 vacancies. Other underspends are increased income of £(0.013)m for internal training salary re-charges, staff travel of £(0.011)m and other minor underspends of £(0.012)m . Overspends of £0.015m for the independent chair of the Child Protection Committee, £0.014m due to external income no longer expected from training placements at Stirling University, £0.018m for secure & other client transport costs and £0.023m for other minor overspends (Legal expenses, Payments to Individuals, Staff Mileage, Insurance, Printing & Stationery).
Residential Placements	3,642	3,527	(115)	Residential Placements are forecast to underspend by £(0.115)m: The External Resource Group placements include 33 placements and are overspent by £0.048m , while the Supported Accommodation/Continuing Care placements are underspent by £(0.162)m with 3 children in placement reducing to 2 during the year.
Management and Support	1,052	1,020	(32)	Management & Support is forecast to underspend by £(0.032)m: Staff costs underspend £(0.024)m due to a vacancy. Overspend of £0.031m Emergency Duty Team costs and other minor overspends of £0.004m from Payments to Contractors, Stationery & Insurance. Additional income from Criminal Justice Award to Children's service £(0.018)m in line with increased grant , increased income from Glenochil admin fee £(0.014)m in line with increased recharges and other minor underspend £(0.011)m .
Permanence Team	264	294	30	£0.030m overspend forecast: Overspends are Staff Costs £0.008m , Legal Costs (Permanence Orders, Adoptions Fees, Court/Professional Fees) £0.018m and other minor overspends of £0.004m .
Early Interventions	1,944	1,864	(79)	Early interventions is forecast to underspend by £(0.079)m: Salaries are forecast to underspend by £(0.062)m due to 1 maternity leave and 2 vacancies. Other underspends are: £(0.020)m for equipment purchases within the Disability Team, £(0.019)m in Respite Care, £(0.012)m in Self Directed Support payments and other minor underspends including staff and client travel of £(0.006)m . Reduction in income of £0.030m due to reduction in recharges for complex care clients and £0.010m of other minor overspends of Insurance, Property Re-charges and Legal Expenses.
Criminal Justice Service	1,904	2,009	104	Criminal Justice Service overall is forecast to overspend by £0.104m: Criminal Justice: Employee costs are forecast to overspent by £0.038m , Vol Org payments overspent by £0.091m and other minor over and underspends £0.004m (additional income offset by general consumables). MAPPA/VISOR: Employee costs are forecast to underspend by £(0.029)m.
Community Justice	229	206	(23)	Community Justice is forecast to underspend by £(0.023)m: Employee costs forecast to underspend by £(0.026)m due to a vacancy and grant funding replacing need for core staff budget . Small overspends across Mobile Telephone and Insurance costs total £0.003m .
Total Care & Protection	19,448	19,313	(135)	
Directorate Total	90,187	89,441	(746)	

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
	£'000	£'000	£'000	
Strategic Director	(89)	(54)	35	VS Saving: £0.035m overspent. Forecast aligned with year to date actuals
Development	1,954	1,855	(99)	Planning and Building Standards: £(0.032)m underspend: £(0.065)m underspend on staff costs through delays in recruitment to vacancies; £0.033m overspend on internal improvement service working on GIS / IDOX. Economic Development: £(0.002)m underspend due to various small variances. Environmental Health: £(0.051)m underspend due to staffing as a result of delays in recruitment. Energy & Sustainability: £0.007m overspend due to various small expenditure. Implementation: £(0.021)m underspend due to staffing. Trading Standards: forecast to be on budget.
				Fleet: £(0.041)m underspend: £(0.013)m underspend in staffing; £(0.023)m underspend due to additional income from internal income generated from maintenance of fleet vehicles; £(0.005)m various small underspends. Land: £(0.117)m underspend: £(0.193)m underspend due to staffing offset by agency costs; £(0.134)m underspend due to additional income from HRA; £0.100m overspend within agency costs; £0.090m overspend due to historical income budget; £0.004m overspend on training for hedge cutting and weedkilling which is a health and safety requirement; £0.016m overspends in various others other areas. Roads: £(0.005)m underspend: £(0.090)m underspend in staffing due to delay in recruitment to vacancies and retirement; £(0.080)m underspend in Winter Maintenance due to the expectation of a milder winter; £0.080m overspend on salt shed for redevelopment at Forthbank; £0.058m overspend in Street Lighting due to increased electricity costs; £0.032m overspend from unachievable 25/26 redesign saving, offset by temporary compensatory underspend in staffing; £(0.005)m underspend in various small spends.

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
	£'000	£'000	£'000	
Environment	9,869	9,530	(339)	Transportation £(0.170)m underspend: £(0.085)m underspend in staff costs due to delay in recruitment to vacancies; £(0.085)m underspend due to additional income from electrical vehicle charging points. The electricity costs for this service delivery are captured within property. Waste: £(0.006)m underspend: £(0.295)m underspend in staffing offset by agency costs overspend: £(0.255)m underspend due to additional income from HRA; £0.270m overspend in agency costs; £0.132m overspend in contractor spend for redevelopment at Forthbank; £0.068m overspend for Polmaise transfer loading station at Stirling; £0.038m overspend to to reduced income from garden waste permits; £0.026m overspend due to historic unachieved saving for reduction in opening hours to recycling facility; £0.018m overspend due to reduced income from Small Traders Tipping Ticket; £0.004m overspend in various small spends. Senior Manager: forecasting on budget.
Housing	229	1,189	960	ASBO/CSP: £(0.005)m underspend within staffing. Homeless & Specialised Accom: £0.901m overspend. This is due to the rising costs within temporary accommodation by private landlords. Professional Fees: £0.119m forecast overspend Housing and Community Safety: On budget Strategic Housing Authority: On budget Resettlement programmes : £(0.054)m -Underspend is due to staffing as a result of delay in recruitment
Property	22,889	22,819	(70)	Catering: £(0.005)m underspend: £(0.129)m underspend due to additional income from nursery meals to support the early years 1140 hours expansion; £(0.024)m underspend due to staffing; £0.095m overspend on food provision due to increase in food costs; £0.012m overspend due to Loomis costs for cash collection at the secondary schools; £0.010m overspend due to a reduction in school meal income in secondary schools; £0.009m overspend due to a reduction in funding for milk scheme; £0.008m overspend due to a reduction in income from lunch clubs that service no longer provides; £0.014m overspend on various small spends. Building Operations: £(0.264)m underspend: £(0.298)m underspend due to decrease in gas cost; £(0.030)m underspend due to decrease cost of insurance; £0.051m increase in electricity costs due to rising cost; £0.013m increase in water charges due to rising cost. Facilities: £(0.068)m underspend: £(0.090)m underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; £0.021m overspend on staffing to support early years 1140 hours expansion and cover absence; £0.001m overspend on various small spends. Rental Income: £0.269m overspend relating to reduced income across properties. Asset Management & Major Works: £(0.002)m underspend relating to staff travel.
Directorate Total	34,851	35,339	488	

Partnership & Performance Directorate
Forecast Variances as at June 2025

Appendix 5

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
	£'000	£'000	£'000	
Strategic Director	115	158	43	Strategic Director: Balance of historic unachieved savings for restructure.
Finance & Revenues	4,834	4,677	(157)	Finance: forecast to underspend by £(0.121)m; Staffing costs £(0.062)m due to vacancies within Accountancy, Techone support £0.039m (offset by vacancies) and small variances of £0.005m, offset by underspends in computer software not purchased £(0.018)m and procurement rebates £(0.085)m Revenues: forecast to underspend by £(0.036)m, Staffing costs underspend £(0.079)m due to vacancies, supplies and services overspend £0.036m across many categories including subscriptions, software maintenance and professional fees, income shortfall of £0.013m due to reduced Housing Benefit admin funding, off set by increased Council Tax admin income of £(0.010)m and non achieved other income £0.004m.
HR & Workforce Development	1,839	1,875	36	HR & Workforce Development: Forecast to overspend by £0.036m; Staffing costs £0.033m due to unachieved savings, small variances £0.003m Corporate Training: forecast to be on budget
Legal & Governance	1,971	1,853	(118)	Legal and Democracy: Forecast to underspend by £(0.093)m, Staffing underspend of £(0.101)m due to vacancies partially offset by loss of income £0.010m and small variances of £(0.002)m Elections: forecast on budget Business support: Overspend on professional fees £0.010m Registrars: Staffing forecast to underspend by £(0.033)m Audit & Fraud: forecast on budget Member services: small underspend of £(0.002)m
Partnership & Transformation	4,194	4,194	(0)	IT: Forecast to underspend by £(0.391)m, Staffing costs £(0.206)m due to vacancies pending redesign, computer software maintenance underspend £(0.118)m, this is estimated and subject to change as the year progresses. Telephones underspend £(0.062)m, Computer hardware £(0.036)m, overspend forecast in professional fees £0.028m due to TDA support and PSN accreditation, small variances £0.003m Strategy & Performance: A forecasted overspend of £0.391m is anticipated for 2025/26, with associated demand pressures to be created for consideration within the 2026/27 budget. An overspend of £0.231m is expected due to an unachievable saving within the Contact Centre. A further £0.100m overspend relates to a historic income target within Strategy & Partnership that will not be met. Additionally, £0.060m reflects two unachieved savings of £0.030m each.
Directorate Total	12,953	12,758	(195)	

Corporate Budgets & Sources of Funding
Variances as at June 2025

Appendix 6

Corporate	Annual Budget 2025/26	Forecast to March 2026	Forecast to Budget at June 2025	Narrative
	£'000	£'000	£'000	
Chief Executive and Corporate Services	(1,002)	(971)	31	Overspend of £0.031m for corporate savings centrally held achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year.
Misc Services - Non Distributed Costs	1,100	1,100	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	503	503	0	Spend will be in line with budget
Interest on Revenue Balances	(205)	(205)	0	Income from short term cash deposits in line with budget
Loans Fund Contribution	7,444	7,444	0	Dependent on actual borrowing and progress with capital programme.
Contribution to Bad Debt Provision	100	100	0	Calculated at the end of the year based on age of debt
Total expenditure	6,625	6,656	31	
Sources of Funding	(174,663)	(174,663)	0	Funding expected in line with budget
Total	(168,038)	(168,007)	31	

HSCP	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
Learning Disabilities				
LD Assessment & Care Management	552	477	(75)	Underspend of £(0.075)m against budget. Underspends in staff costs of £(0.095)m with 3 open positions forecast to be filled in October £(0.070)m and relief budget not utilised of £(0.025)m. Voluntary Organisation Payments £0.020m not included in budget, added per 2024/25 actuals.
LD- Residential Care Services	1,624	1,566	(58)	Underspend of £(0.058)m against budget. This underspend comes from a reduction in care package costs, with the number of clients dropping from 20 clients to 16 since the start of April.
LD- Community Based Care	7,295	9,189	1,894	Overspend of £1.894m on budget. Care package costs are £2.057m over budget. We have 155 users, with 26 having packages worth between £100k to £300k, accounting for around half the forecast costs. Since the start of April, we have added 8 new clients with few dropping off. 28 packages have also seen increases ranging from £10k up to £148k. Staff costs are £(0.171)m under budget with 4 positions at Whins currently vacant with no recruitment plans in 2025/26. Minor under and overspends across several smaller budget areas account for an additional £0.008m in variance.
Learning Disabilities Total	9,472	11,232	1,760	
Mental Health				
MH Assessment & Care Management	541	461	(80)	Underspend of £(0.080)m against budget. Staff costs £(0.037)m under budget with 2 staff on maternity leave and a part time vacant position. Voluntary organisations payments £(0.044)m under budget as the service area moves away from using them. A small change in staff mileage claims accounts for £0.001m .
MH-Residential Care Services	814	875	61	Forecast exceeds budget by £0.061m due to increases in care package costs. One additional package has been added since April at a cost of £0.085m in 2024/25. We currently have 19 clients with an average package cost of £63k.
MH- Community Based Care	1,246	1,003	(244)	Underspend of £(0.244)m against budget. Home care package cost are down £(0.242)m . We currently have 45 clients with the top 5 packages totalling £538k in value, with an average package cost of £108k. Staff mileage claims £(0.002)m accounted for the other variance to budget.
Mental Health Total	2,601	2,338	(263)	
Older People / Physical Disabilities				
OP/PD Assessment & Care Management	2,099	2,021	(78)	The forecast is under budget by £(0.078)m. Staffing costs are £(0.069)m underspent with 1.5 FTE leavers in Physical and OP Staffing not currently being replaced. A balance of under and overspends across smaller budget areas totalled £(0.009)m . A reduction in staff mileage costs is driving this underspend.

HSCP	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget March 2026	Narrative
OP/PD Residential Care Services	9,837	13,116	3,279	Overspend of £3.279m against budget. The increase in care package costs totals £3.614m . The National Care Home Contract rate uplift was not in the budget and added £1m to cost in this area. Menstrie residents moved to private providers account for £482k of this increase. We have 257 clients (243 OP / 14 PD) with an average care package cost of £52k per annum. This was partly off set from underspends in staffing costs, of £(0.293)m , with £(0.099)m relating to single status relief budget not utilised and in the provision of food costs of £(0.049)m . Both forecast underspends were driven by the closure of Menstrie House. Changes across several smaller budget areas accounted for a £0.007m increase in costs against budget.
OP/PD Community Based Care	9,852	12,674	2,822	Overspend of £2.822m against budget. Package care costs are forecast to be £2.619m over budget. We have 415 packages (363 OP / 52 PD) valued at £0.010m per annum or above, (up to £0.191m). Staffing costs are £0.171m over budget (historically over budget, partly offset in Reablement). Purchase of equipment is £0.025m over budget, based on this years current run rates. Various small movements against budget account for £0.007m .
Older People / Physical Disabilities Total	21,788	27,811	6,023	
Reablement				
Reablement	1,576	1,545	(31)	Forecast underspend of £(0.31)m against budget. Staff costs £(0.065)m under budget primarily due to the single status relief budget not being utilised. Insurance costs £0.009m and staff mileage cost £0.025m were increased in line with last years actuals
Reablement Total	1,576	1,545	(31)	
Management & Others				
Management	2,403	1,842	(561)	Forecast underspend against budget of £(0.561)m. This was due primarily to vacancies in senior management roles which were previously hosted by Clacks £(0.501)m . The balance relates to a £(0.060)m budget for voluntary organisation payments and private residence cost that has now been forecast per last years actuals.
Management & Others Total	2,403	1,842	(561)	
Income				
Resource Transfer	(7,794)	(7,794)	0	As per budget.
Income Total	(7,794)	(7,794)	0	
Total	30,047	36,975	6,928	

Capital Projects Outturn to Quarter 1 2025-26

Appendix 8

Expenditure as at 16-09-2025

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure at September 2025	% completion to September	Projected Outturn to 31 March 2026	Projected (Under)/Overspend at Q1	% Projected Outturn to Budget	Comment
x			£	£	%	£	£	%	
Community Investment Strategy									
10307	KWELLS/A Davidson	UK GOV Shared Prosperity Fund UKPF	197,000	0	0.00%	197,000	0	100.00%	Scheme now accepting grant applications, full spend expected by March 26
10334	Lawrence Hunter	Forthbank Renewable Energy and Food Growing	112,000	0	0.00%	112,000	0	100.00%	Scottish Government grant of £112k for the Forth bank Vertical Growing Facility project to be progressed in 25/26. This project is to develop an innovative vertical growing facility in Forthbank, Alloa South. Budget to be used to locate containers on site and connections to services.
10272	N HERKES/MBOYLE	Free School Meals Equipment	257,000	0	0.00%	257,000	0	100.00%	Capital allocations from SG to support the phased expansion of free school meals to those in receipt of Scottish Child Payment in Primary 6 and 7.
10174	AMACKIE	Fitness Suite Replacement	7,695	0	0.00%	7,695	0	100.00%	Review of audit equipment has been completed across 3 schools.
10085	Neil Ramsay	Dumyat Visitor Hub	22,338	0	0.00%	22,338	0	100.00%	Full spend anticipated
10149	Andrew Buchannan	Clackmannan Regeneration	1,337,605	110,703	8.28%	250,000	-1,087,605	18.69%	The £250k projected outturn relates to development works at Clackmannan Main St/North St with project ongoing and expected to complete in 2025. The majority of project works were undertaken during 2023/24. Works in 2024/25 are mainly on affordable housing and commercial units in Main Street. Projected underspend of £1.1m in 2025/26. Clackmannan Regeneration Project being reviewed against original approved initiatives with updates to be reported to Council.
10164	C.JARVIE	Clackmannan CAP	93,000	0	0.00%	93,000	0	100.00%	Discussions with community group ongoing regarding plans for Community Transfer. Update will be reported to Planning Committee and Council.
10209	KWELLS/Jane Burridge	City Deal RPMO	100,000	14,178	14.18%	100,000	0	100.00%	Full spend anticipated
10213	KWELLS/Jane Burridge	Innovation Hub Delivery	1,030,000	1,000,000	97.09%	1,000,000	-30,000	97.09%	Refurbishment works on Greenfield House
10283	KWELLS/Jane Burridge	City Region Deal	1,470,000	0	0.00%	881,000	-589,000	59.93%	Anticipated underspend to be c/fwd and reprofiling to be undertaken as part of 2026/27 budget process.
10191	KWELLS	Town Centre Regeneration Fund	195,000	0	0.00%	0	-195,000	0.00%	Carry forward of £195k included in 2025/26 approved budget. Review of original scope of the project is being undertaken.
10290	KWELLS/Jane Burridge	City Region Deal - Resourcing	263,000	32,488	12.35%	250,000	-13,000	95.06%	
10251	Ross McGuire	Wellbeing Hub - Permanent	17,223,000	2,087,966	12.12%	17,223,000	0	100.00%	Awaiting final cost plan from Contractor - Updated figures due October 2025
10292	Ross McGuire	Wellbeing Hub & Lochies - Resourcing	459,832	183,565	39.92%	205,439	-254,393	44.68%	Resourcing model to be updated on receipt of final cost plan from contractor
10254	LROBERTSON	Capital Programme Legal Resource	46,131	25,885	56.11%	46,131	0	100.00%	
10227	John Allan	CRB System	40,000	0	0.00%	40,000	0	100.00%	
10320	KWELLS/Chris Hargrove	Alva Cemetery Extension	486,000	16,731	3.44%	486,000	0	100.00%	
x			23,339,601	3,471,515	14.87%	21,170,603	-2,168,998	90.71%	
Fleet Asset Management Strategy									
10062	kphilliben	Vehicle Replacement	568,065	437,937	77.09%	568,065	0	100.00%	Full spend anticipated
x			568,065	437,937	77.09%	568,065	0	100.00%	
IT Asset Management Strategy									
10041	JALLAN	Schools ICT Replacement - All Primaries	179,323	167,553	93.44%	178,878	-445	99.75%	Spend in line with budget
10031	JALLAN	Schools ICT Replacement - Alva Academy	51,000	20,753	40.69%	51,000	0	100.00%	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. c/f budget required for new network and Windows 11 Rollout
10011	JALLAN	Schools ICT Replacement - Lomshill Academy	44,000	26,252	59.66%	20,341	-23,659	46.23%	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. c/f budget required for new network and Windows 11 Rollout
10000	JALLAN	Schools ICT Replacement - Alloa Academy	51,000	29,846	58.52%	48,999	-2,001	96.08%	Budget original held in Project 10230 ICT Replacement Secondary Schools and has been allocated to individual school. c/f budget required for new network and Windows 11 Rollout
10064	JALLAN	IT Infrastructure	108,029	61,654	57.07%	105,000	-3,029	97.20%	
10187	JALLAN	Digital Infrastructure	10,000	0	0.00%	10,000	0	100.00%	
10202	JALLAN	Digital Learning Strategy	250,000	235,754	94.30%	249,000	-1,000	99.60%	
10210	JALLAN	Homeworking	236,247	69,560	29.44%	224,500	-11,747	95.03%	
10255	ABONNER	Digital Transformation - Work Smarter	476,000	406,112	85.32%	355,275	-120,725	74.64%	Anticipated carry forward to 2026/27 required to cover 19 mths of Project Manager costs.
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	345,000	34,658	10.05%	299,463	-45,537	86.80%	Anticipated c/fwd to 2026/27
10256	C.JARVIE	IT Resourcing - Corporate	159,319	37,725	23.68%	124,000	-35,319	77.83%	Expenditure is professional support for telephone system rollout
10257	C.JARVIE	IT Resourcing - Digital Rollout	51,000	0	0.00%	51,000	0	100.00%	Expenditure is capitalisation of staffing budget to support rollout of Chromebook in Education.
10282	C.JARVIE	Social Care System MVP	80,000	0	0.00%	40,000	-40,000	50.00%	Budget to be used for upgrade required to ensure PSN compliance with Lotus Notes Environment.
10295	C.JARVIE	Future Ways of Working - Resourcing	75,000	0	0.00%	75,000	0	100.00%	Rollout of Windows 11 Corporate including upgrade of compatible devices.
10231	Kevin Wells/R Scobie	Building Energy Management System	16,320	0	0.00%	16,320	0	100.00%	Full spend anticipated
10065	Ibarker	Social services adaptations	99,304	0	0.00%	75,304	-24,000	75.83%	It is anticipated that a virement request will be received to transfer £24k budget to project 10253 Tech Analogue to Digital
10253	Ibarker	Tech Analogue to Digital Trans	69,504	82,057	118.06%	93,504	24,000	134.53%	Carry forward of underspend from 24/25 of £69.5k at Q4. It is anticipated that a virement request will be received to transfer £24k budget from project 10065 Social Services adaptations.
10317	LROBERTSON	Case Management System	8,000	0	0.00%	0	-8,000	0.00%	
10318	JALLAN	M365 Resourcing Implementation	24,352	0	0.00%	24,352	0	100.00%	Full spend anticipated
10326	C.JARVIE	Digital and IT PMRO Resourcing	226,885	8,800	3.88%	129,000	-97,885	56.86%	Invitation to Tender for Solutions Architect to lead Technical Design Authority and Public Services Network undertaken and being evaluated.
10327	C.JARVIE	IT Network Switching	300,000	152,551	50.85%	299,730	-270	99.91%	
x			2,860,283	1,333,274	46.61%	2,470,666	-389,617	86.38%	

Project ID	Project Manager	Project ID Description	Amended Budget	Total Expenditure at September 2025	% completion to September	Projected Outturn to 31 March 2026	Projected Under/Overspend at Q1	% Projected Outturn to Budget	Comment
x			£	£	%	£	£	%	
Land Asset Management Strategy									
10284	IMCDONALD	National play park and open space improvements	234,089	0	0.00%	231,000	-3,089	98.68%	
10005	CHARGROVE	Park, Play Area & Open Space Improvements - Alloa	50,000	27,364	54.73%	50,000	0	100.00%	
10061	Kphiliben	Wheeled Bins	30,000	30,749	102.50%	30,000	0	100.00%	Full spend anticipated
10042	CJARVIE	Community Investment Grants		-2,500		0	0		Expenditure is an accrual of a final installment of grant
10289	Kphiliben	Polmaise Waste Transfer Station	77,000	0	0.00%	0	-77,000	0.00%	No capital works have been undertaken to date by Stirling Council.
10258	FGOUWS	Kilncraigs - Stone Preservation	150,000	19,800	13.20%	150,000	0	100.00%	Full spend anticipated
10096	Lawrence Hunter	Gartmorn Dam Country Park	5,000	0	0.00%	5,000	0	100.00%	To be fully spent on overflow car park
10086	Lawrence Hunter	Renewable Energy Projects	150,000	0	0.00%	150,000	0	100.00%	Funding associated with the development of renewable heat network in Alloa and also development of solar arrays across Clackmannanshire for domestic and non domestic buildings.
x			696,089	75,413	10.83%	616,000	-80,089	88.49%	
Place Based Investment Fund									
10302	KWELLS/Neil Ramsay	New Cycle Facilities	14,163	22,759	160.69%	14,163	0	100.00%	
10308	KWELLS/Neil Ramsay	Place based Investment	333,847	0	0.00%	333,847	0	100.00%	Scottish Government grant award of £310k 2025/26
x			348,010	22,759	6.54%	348,010	0	100.00%	
Property Asset Management Strategy									
10303	LHUNTER	Vacant & Derelict Land IP	4,167	1,294	31.05%	4,167	0	100.00%	Funding earmarked for initiatives associated with Forthbank Growing containers
10214	FGOUWS	Kilncraigs - Roof	0	-17,023		0	0		Reversal of 24/25 accrual for McConnell retention. Payment anticipated in 2025/26
10045	Stuart Graham	Statutory Compliance DDA Schools	23,000	12,350	53.70%	23,000	0	100.00%	Full Spend Anticipated
10046	Stuart Graham	Compliance - Asbestos Removal (Schools)	10,000	1,990	19.90%	10,000	0	100.00%	Full Spend Anticipated
10221	Stuart Graham	Cemetery Walls Upgrade	610,000	0	0.00%	610,000	0	100.00%	Full Spend Anticipated
10224	Kevin Wells/Neil Herkes	Learning Estate Cleaning Equipment	20,000	0	0.00%	10,000	-10,000	50.00%	
10288	LSANDA	Local Care Provision (Woodside)	36,000	0	0.00%	0	-36,000	0.00%	No expenditure to date
10293	Kevin Wells	Property - Resourcing	42,000	0	0.00%	42,000	0	100.00%	Full Spend Anticipated
10298	KWELLS	Capital Programme Support - Resourcing	324,000	71,551	22.08%	180,000	-144,000	55.56%	Resourcing positions not expected to be filled in 25/26. Underspend of funding investment officer £80k & funding investment lead £80k
10272	FGOUWS	Learning Estate - Development Driven	100,000	0	0.00%	100,000	0	100.00%	
10260	FGOUWS	Learning Estates - Option Appraisals	2,492,089	134,363	5.39%	135,000	-2,357,089	5.42%	Anticipated underspend to be c/wd and reprofiling to be undertaken as part of 2026/27 budget process in line with Council decision 21st August 2025.
10321	Stuart Graham	Remedial works at The Whins and Ludgate House	78,000	0	0.00%	78,000	0	100.00%	Full Spend Anticipated
10328	CHARGROVE	Dollar Changing Facilities	26,000	0	0.00%	26,000	0	100.00%	Full Spend Anticipated
10341	KWELLS	Alloa Family Centre Investment Programme	100,000	0	0.00%	100,000	0	100.00%	Full Spend Anticipated
10342	KWELLS	Town Hall Investment Programme	100,000	0	0.00%	100,000	0	100.00%	Full Spend Anticipated
10344	LGRAHAM	Sauchie ELC Adaptation	50,000	37,094	74.19%	50,000	0	100.00%	Full Spend Anticipated
10345	LGRAHAM	Sunnyside PS	50,000		0.00%	50,000		100.00%	Full Spend Anticipated
10346	LGRAHAM	Park ELC	90,030	4,634	5.15%	90,030	0	100.00%	Full Spend Anticipated
			4,155,286	246,252	5.93%	1,608,197	-2,547,089	38.70%	
Roads Asset Management Strategy									
10051	GMACLACHLAN	Carriageways - Roads	1,800,000	1,341,622	74.53%	1,800,000	0	100.00%	Full spend anticipated
10054	SCULLEN	Bridge Improvements	84,945	5,554	6.54%	84,945	0	100.00%	
10056	GMACLACHLAN	Lighting Replacement	154,786	305,007	197.05%	154,786	0	100.00%	Full Spend Anticipated
10309	SCULLEN	SG Road Safety Improvement Fund	116,345	6,031	5.18%	116,345	0	100.00%	100% grant funding from Transport Scotland. Full spend anticipated.
10049	SCULLEN	Flood Prevention	86,000	5,780	6.72%	86,000	0	100.00%	Full Spend Anticipated
10050	SCULLEN	Cycle Routes	55,000	18,427	33.50%	55,000	0	100.00%	Full Spend Anticipated
10055	SCULLEN	Road Safety		9,559		0	0		
10311	SCULLEN	Community Bus Fund	262,225	1,304	0.50%	257,000	-5,225	98.01%	The is funded by General Capital Grant received in August 2025
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24 (now Tier 1) -Transport Scotland	670,155	184,165	27.48%	670,155	0	100.00%	100% grant funding from Transport Scotland. Full spend anticipated.
10319	SCULLEN	Active Travel Route - Fishcross to Alva	400,000	388,904	97.23%	400,000	0	100.00%	Full Spend Anticipated
10329	SCULLEN	People and Place Project -SESTRANS	120,845	60,313	49.91%	120,845	0	100.00%	Grant funding from Sustrans for 25/26 of £91,000. Will be fully spent by end of FY
10336	SCULLEN/S Paterson	Greenways -SUSTRANS	15,096	0	0.00%	15,096	0	100.00%	Fully grant funded by Sustrans
10337	SCULLEN/S Paterson	Local Authority Direct Award- Transport Scotland	29,438	24,815	84.30%	29,438	0	100.00%	Fully Grant Funding form Transport Scotland- Local Authority Direct Award (LADA).
10339	GMACLACHLAN	LED Street Lighting Conversion	51,000	0	0.00%	51,000	0	100.00%	Full Spend Anticipated
10340	GMACLACHLAN	Street Lighting Column Replacement	233,000	0	0.00%	233,000	0	100.00%	Full Spend Anticipated
10350	SCULLEN	20MPH Speed Limits	42,704	0	0.00%	42,704	0	100.00%	Full Spend Anticipated
x	#		4,121,539	2,351,481	57.05%	4,116,314	-5,225	99.87%	
Total Capital Programme			36,088,873	7,938,631	22.00%	30,897,855	-5,191,019	85.62%	