
Report to: Audit & Scrutiny Committee

Date of Meeting: 5 February 2026

Subject: Council Financial Performance 2025/26 as at September 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 September 2025, in respect of:
 - the General Fund (GF) revenue 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 £(2.640)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 £6.456m, for the year to 31 March 2026;
 - 2.1.3. the balances of earmarked reserves used to date and remaining balances at 30 September 2025;
 - 2.1.4. forecast delivery of £3.294m of the £3.814m approved savings programme, representing a forecasted achievement of 86.4%, as at 30 September 2025.

3.0 Considerations

- 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 September 2025 the General Fund is forecasting an underspend for the year of £(2.640)m. This is a favourable movement of £(2.218)m since reported as at June, of which £(0.980)m is due to the rescheduling of debt.
- 4.2. The Council Summary at **Appendix 1** provides the forecast position and movement 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 - £(0.963)m underspend including £(0.443)m relating to Devolved budgets which will be earmarked for use in 2026/27;
 - Place Directorate - £(0.919)m underspend;
 - Partnership & Performance Directorate - £0.048m overspend, and
 - Chief Executive and Corporate Services - £(0.806)m underspend which includes centrally held savings to be offset by underspends within individual services.
- 4.3. The forecasts have also been updated to reflect the 4% pay award for non teaching staff. An estimate of 3% was built into the budget with funding for the additional 1% being provided by the Scottish Government. The 1% funding has been allocated within the budget at Strategic Director level with the amount for each service area noted within the appendices.
- 4.4. Whilst the forecasted underspend remains favourable the current year HSCP projected overspend and budget gaps for 2026/27 and beyond remain a significant financial risk. As such, measures to reduce spend in year 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.
- 4.5. **Appendices 3 to 6** provide details of individual Directorate financial performance, with variance by Service area and reason for variance.

Earmarked Reserves

- 4.6. 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.
- 4.7. For 2025/26, £(3.134)m has been allocated to cover actual spend incurred up to 30 September 2025 which leaves a balance of £13.058m to be drawn down against future spend. Details of balances held are set out in the table below:

Earmarked Reserve	Opening Balance 01 April 2025	Allocated spend as at September 2025	Balance remaining as at September 2025
	£'000	£'000	£'000
Devolved School Management	601	400	201
Pupil Equity Funding	611	611	-
Ringfenced Housing Grants	789	200	589
Organisational Change fund	121	-	121
Other Miscellaneous Commitments	2,439	378	2,061
Scottish Welfare Fund	190	-	190
Employment Fund	1,222	-	1,222
Transformation fund	3,481	532	2,949
COVID - Specific Funding	160	-	160
Specific Employability Funding	403	10	393
Developer Contributions	962	-	962
Ukrainian refugee support	551	54	497
Homeless Accommodation	1,358	16	1,342
General Services Pressure	2,958	933	2,025
Support 2025/26 budget	346	-	346
TOTAL	16,192	3,134	13,058

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

- 5.1. As at 30 September 2025 the Clackmannanshire element of the H&SCP is reporting a forecast overspend of £6.456m 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 26 November 2025 indicated an overspend for the year on the integrated budget across the Partnership of £14.868m before savings and any additional contributions from partners. This reduces to £10.868m after application of the additional £4m contribution from NHS Forth Valley held in reserves.

5.3. Work is progressing to provide a progress update on the agreed savings delivery plan along with a review of reserves which is anticipated to be reported to the next meeting of the Board.

5.4. However, due to the remaining projected overspend, there is also 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.

5.5. The formal dispute resolution process continues to progress with the following items remaining under discussion:

- 2025/26 projected outturn;
- Review the process around the formation of the updated Integration Scheme, and
- Review of the Strategic Commissioning Plan.

5.6. Work to conclude these areas will be progressed over the coming months.

6.0 Delivery of 2025/26 Approved Savings

6.1. 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 £'000	Achieved/ likely to be achieved £'000	At Risk £'000	Unachieved £'000
People	1,325	1,221	-	104
Place	1,655	1,395	-	260
Partnership & Performance	637	589	12	36
Corporate	197	89	-	108
Total Approved Savings	3,814	3,294	12	508
		86.4%	0.3%	13.3%

6.2. The above table indicates that 86.4% of savings are forecast as achieved or likely to be achieved and the remaining 13.6% are forecast as at risk or unachieved in 2025/26. Detail of individual savings within each directorate is provided in **Appendix 2**.

7.0 Conclusions

- 7.1. General Fund Revenue Services are forecasting an underspend of £(2.640)m for the year to 31 March 2026;
- 7.2. The Clackmannanshire element of the H&SCP is forecast to overspend by £6.456m for the year to 31 March 2026;
- 7.3. Of the £3.814m approved savings programme, £3.294m (86.4%) is forecast as achieved or likely to be achieved by 31 March 2026.

8.0 Sustainability Implications

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

9.0 Resource Implications

9.1. Financial Details

- 9.2. 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
- 9.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes
- 9.4. *Staffing*
- 9.5. There are no direct staffing implications arising from this report.

10.0 Exempt Reports

- 10.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

11.0 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

12.0 Impact Assessments

12.1 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

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

This report is for noting and there are no direct impacts resulting from the content of this report.

13.0 Legality

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

14.0 Appendices

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

Appendix 1 – Council Summary at September 2025

Appendix 2 – Summary Savings by Directorate at September 2025

Appendix 3 – People Variances at September 2025

Appendix 4 – Place Variances at September 2025

Appendix 5 – P&P Variances at September 2025

Appendix 6 – Corporate Variances at September 2025

Appendix 7 – HSCP Variances at September 2025

15.0 Background Papers

15.1 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)

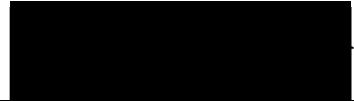
Yes (please list the documents below) No

General Services Revenue and Capital Budget 2025/26

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Elizabeth Hutcheon	Management Accountancy Team Leader	6214
Nicola Mack	Chief Accountant	
Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director, Partnership and Performance	

Council Summary 2025/26

Appendix 1

As at September 2025

	<i>Annual Budget 26GLBR £'000</i>	<i>Forecast to March 2025 £'000</i>	<i>Variance Forecast to Budget £'000</i>	<i>Previous reported Variance At June £'000</i>	<i>Variance Movement June to September £'000</i>
Directorate					
People	90,806	89,843	(963)	(746)	(217)
Place	35,011	34,092	(919)	488	(1,407)
Partnership & Performance	13,356	13,404	48	(195)	243
Directorate Expenditure	139,173	137,339	(1,834)	(453)	(1,381)
Corporate					
Corporate Centrally Held	559	530	(29)	0	(29)
Corporate Services	(1,139)	(864)	275	31	243
Misc Services - Non Distributed Costs	1,100	1,100	0	(0)	0
	521	766	245	31	214
	139,694	138,105	(1,589)	(422)	(1,167)
less allocated to non general fund	(1,315)	(1,315)	(0)	(0)	(0)
	138,379	136,790	(1,589)	(422)	(1,167)
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	503	503	0	0	0
Corporate Expenditure	138,883	137,294	(1,589)	(422)	(1,167)
Add/Deduct					
Interest on Revenue Balances	(205)	(276)	(71)	0	(71)
Loans Fund Contribution	7,444	6,464	(980)	0	(980)
Contribution to Bad Debt Provision	100	100	0	0	0
Total Expenditure	146,222	151,026	(2,640)	(422)	(2,218)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(141,164)	(141,164)	0	0	0
Council Tax	(28,868)	(28,868)	0	0	0
Contribution from Reserves	(2,757)	(2,757)	0	0	0
Contribution from Earmarked Reserves	(3,134)	(3,134)	0	0	0
Contribution from Uncommitted Reserves	(346)	(346)	0	0	0
Total Funding	(176,269)	(176,269)	0	0	0
Projected (Surplus)/Shortfall	(30,047)	(25,243)	(2,640)	(422)	(2,218)
Health & Social Care Partnership	30,047	36,504	6,456	6,928	(472)

As at September 2025

Management Efficiency Savings

Saving Reference	Direktorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Comments
P&PMGT2509	Partnership & Performance	Directorate	Saving associated with the Strategic Director Role	Cash	£ 9,000	£ 9,000			£ 9,000	Achieved
P&PMGT2512	Partnership & Performance	Directorate	Removal of all remaining hospitality budgets across the Directorate	Permanent	£ 3,166	£ 3,166			£ 3,166	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	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
P&PMGT2519	Partnership & Performance	Finance and Revenues	Income rebate from contracts	Permanent	£ 3,000	£ 3,000			£ 3,000	Achieved
P&PMGT2521	Partnership & Performance	Finance and Revenues	Non Domestic Rates efficiency saving	Cash	£ 334,000	£ 334,000			£ 334,000	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	At Risk - Saving dependent on qualified valuer being appointed within Place
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
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	£ 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	Achieved
P&PMGT2530	Partnership & Performance	Partnership & Transformation	Vacancy Management in Customer Services	Cash	£ 15,000	£ 15,000			£ 15,000	Likely to be achieved
P&PMGT2525	Partnership & Performance	Partnership & Transformation	Income from sale of obsolete IT equipment	Cash	£ 5,500		£ 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	£ 310,000	£ -	£ 104,000	£ 414,000	Saving not likely to be achieved on Day Education and Residential Placements, however, placements continue to be reviewed through the External Resource Group
PEOMGT2507	People	Chief Officers	Increased automation of grant payments	Permanent	£ 6,284	£ 6,284			£ 6,284	Achieved
PEOMGT2501	People	Customer Services	Library Service Option 1: Budget re-alignment and Operational Savings	Permanent	£ 44,640	£ 44,640			£ 44,640	Achieved
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	Achieved
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	£ 41,515	Unachieved £12k due to vacant post not rechargeable
PLMGT2504	Place	DIRECTORATE	Offset of corporate expenditure supporting Place Delivery from Balances	Cash	£ 200,000	£ 200,000			£ 200,000	Likely to be achieved
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	£ 30,000	Not achievable as forecast to overspend
PLMGT2516	Place	ENVIRONMENT	Increase Income via Waste for Paper sales	Cash	£ 80,000	£ 80,000			£ 80,000	Achieved
PLMGT2514	Place	ENVIRONMENT	Reprofiling mechanical gritting hire	Permanent	£ 15,000	£ 15,000			£ 15,000	Achieved
PLMGT2522	Place	PROPERTY	Asset Management - Operational Revenue Savings from Sale of Properties	Permanent	£ 198,733		£ 198,733	£ 198,733	£ 198,733	Not achievable in 25/26
PLMGT2523	Place	PROPERTY	Asset Management - PPP Contract Insurance Return	Permanent	£ 170,000	£ 170,000			£ 170,000	Likely to be achieved
PLMGT2524	Place	PROPERTY	Asset Management - Kilncraigs new space model	Permanent	£ 20,000		£ 20,000	£ 20,000	£ 20,000	Unlikely to be achieved
PLMGT2526	Place	PROPERTY	Asset Management - Council behaviour change - utilities	Cash	£ 25,000	£ 25,000			£ 25,000	Likely to be achieved
PLMGT2528	Place	PROPERTY	Catering - Remove vacant post	Permanent	£ 43,009	£ 43,009			£ 43,009	Achieved
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 £ 2,758,418 £ 12,000 £ 400,437 £ 3,170,855

Saving Reference	Directorate	Department	Description	Cash /Permanent	2025/26	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total	Comments
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Policy Savings 2025/26

P&PPOL2512	Corporate	Corporate	Business Support Review	Permanent	£ 50,000			£ 50,000	£ 50,000	Not achievable in year
P&PPOL2507	Corporate	Corporate	No payment to leavers for backpay for pay award	Cash	£ 80,000	£ 21,750		£ 58,250	£ 80,000	Part achieved, pay award paid earlier than expected (Aug)
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,	Permanent	£ 10,000	£ 10,000			£ 10,000	Achieved
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	Achieved
PLPOL2507	Place	DEVELOPMENT	Development Services: New Income	Cash	£ 10,000	£ 10,000			£ 10,000	Achieved
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	Achieved.
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	Achieved.
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	£ 535,394	£ -	£ 108,250	£ 643,644	

People	1,324,930	1,220,930	0	104,000	1,324,930
Place	1,655,815	1,394,878	0	260,937	1,655,815
Partnership & P	636,754	589,254	12,000	35,500	636,754
Corporate	197,000	88,750	0	108,250	197,000
Total	3,814,499	3,293,812	12,000	508,687	3,814,499

People	Annual Budget	Forecast to	Variance	Previous	Variance	Narrative	
	2025/26	March 2026	Forecast to Budget at September 2025		Variance at June 2025	Movement June to Sept 2025	
	£'000	£'000	£'000	£'000	£'000		
Strategic Director	631	427	(204)	73	(277)	Forecast underspend of £(0.204)m. £(0.278)m additional pay funding 1% shortfall. £0.074m historic restructure saving not achieved. Movement of £(0.277)m - Additional pay funding 1% shortfall	
Support & Wellbeing							
Customer Services	622	527	(96)	(98)	2	Pay Funding Held at Strategic Director level (pending allocation) £0.005m. Forecast underspend of £(0.096)m. Libraries & Customer services: £(0.121)m underspend due to staffing vacancies, and reduced hours worked part offset by forecast overspend of £0.025m in service charges for card machine terminals due to an increase in the the number of terminals. Movement of £0.002m - Staff Turnover	
Leisure & Sports Development	856	602	(254)	(259)	5	Pay Funding held at Strategic Director level (pending allocation) £0.015m. Forecast underspend of £(0.254)m. Sports Development: £(0.089)m - an underspend of £(0.057)m is reported within the swimming programme and various other sports programmes are forecasting a combined surplus of £(0.032)m. Leisure: £(0.165)m - £(0.106)m underspend in Wellbeing Hub operating costs/subsidy not required, staffing underspend of £(0.090)m partially offset by income shortfall of £0.031m mainly in halls & Community Centres. Movement of £0.005m - various minor movements across Sports & Leisure programmes.	
Total Support & Wellbeing	1,478	1,129	(350)	(356)	7		
Education & Learning							
Devolved Schools	40,608	40,165	(443)	(592)	149	Pay Funding held at Strategic Director level (pending allocation) £0.032m. Devolved Schools are reporting an underspend of £(0.443)m. This consists of: £(0.691)m forecast underspend within Primary schools - staffing turnover, vacant posts and shared headships. £0.007m forecast overspend within Secondary schools - staffing £(0.153)m underspend due to vacant posts & turnover and per capita £0.160m overspend. ASN is forecasting an overspend of £0.241m - staffing overspend £0.060m, per capita overspend £0.053m and external placement income shortfall £0.128m with there being no current external placements. Early Years per capita is currently forecasting on budget. The movement of £0.149m relates to staffing costs, mainly ASN, due to the removal of budget for posts connected to the 2025/26 saving totaling £0.088m and additional staffing £0.013m, plus an increase in Primary staffing costs of £0.048m. 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 were re-aligned in September after Teachers census to reflect schools requirements for the new academic year.	
Early Years	11,351	11,290	(61)	(29)	(32)	Pay Funding held at Strategic Director level (pending allocation) £0.086m. Early Years are forecasting an underspend of £(0.061)m. £0.021m Kidzone out of school care overspend due to a shortfall in income and additional staffing costs relating to Janitors' overtime. £(0.082)m underspend within Mainstream Nursery provision relates to increased payments within Third Party Nursery Providers of £0.121m due to inflationary pressures. Staffing overspend of £0.074m in relation to prior years' saving initiatives "Review of operating Models" is not being fully achieved and is offset by funding from Child Wellbeing Partnership for Under 2, and 3 to 5 year old out of hours placements totaling £(0.277)m. The movement of £(0.032)m relates to a reduction in Partner Nurseries payments forecast of £(0.063)m and staffing costs movement of £0.031m.	
ASN Non Devolved	8,121	8,182	61	19	42	Pay Funding held at Strategic Director level (pending allocation) £0.046m ASN Non Devolved is forecasting an overspend of £0.061m: Relating to - Staffing overspend of £0.098m due to ongoing high demand for ASN provision part offset by £(0.037)m underspend on Speech & Language contract (PEF contribution). The movement of £0.042m is increase in Staffing due to 25-26 Budget saving removal of post.	

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Primary Non Devolved	2,738	3,012	274	249	25	<p>Pay Funding held at Strategic Director level (pending allocation) £0.002m</p> <p>Primary Non Devolved is reporting an overspend of £0.274m. Within the Core Primary Non Devolved areas staff turnover / vacancies is forecasting an overspend of £0.274m, non staffing overspends in relation to Parent Pay fees £0.006m, Cleaning £0.012m, Seemis £0.037m, equipment & property works £0.029m, Insurance £0.006m and Teachers Supply £0.250m (Previously forecast on Budget now LYA plus inflation) part offset by staff turnover £(0.048m) and Probationers Waivers underspend (£0.018m)</p> <p>Within Teachers Flexibility there is a nil variance reflecting the effect of academic year 2025/26 DSM staffing budgets releasing adequate budget to mitigate various 2025/26 and prior year DSM related staffing savings.</p> <p>The movement of £0.025m relates to increase of £0.250m forecast in Teachers Supply and in Flexibility academic Year 2025/26 DSM staffing. Re-alignments in Primary and implementation of savings of £(0.225)m.</p>
Secondary Non Devolved	2,134	2,122	(12)	(49)	36	<p>Pay Funding held at Strategic Director level (pending allocation) £0.001m</p> <p>Secondary Non Devolved is reporting an underspend of £(0.012)m. Gaelic (Pupil Transport) £0.015m overspend, Staff Turnover and vacant Music Instructor post £(0.052)m Insurance £0.006m and various Non budgeted non staffing expenditure Parent Pay £0.006m, Unicef MOA £0.007m and others £0.006m.</p> <p>The Movement of £0.036m relates to staff turnover - Leaver (£0.030m), Insurance £0.006m now forecast on actual and Teachers Supply Costs £0.060m.</p>
Pupil Equity Funding	2,271	2,271	(0)	(0)	(0)	<p>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.</p>
Business Management	873	845	(28)	94	(122)	<p>Pay Funding held at Strategic Director level (pending allocation) £0.004m</p> <p>Business Management is forecasting an underspend of £(0.028)m being staffing £(0.035)m underspend due to EAC funding for Business Support function less £0.007m forecast for Long Service awards.</p> <p>The movement of £(0.122)m relates to various 2025/26 and historic savings being re aligned after academic year 2025/26 staffing re alignment exercise.</p>
Other Areas	858	784	(74)	(20)	(55)	<p>Pay Funding held at Strategic Director level (pending allocation) £0.005m</p> <p>Other areas combine to forecast an underspend of £(0.074)m: the Psychology Service is overspent by £0.021m due to a permanent post which is no longer funded, School Crossing Patrols Officers underspend of £(0.011)m due to vacancies and turnover and CLD underspend due to staffing (£0.084m) with external funding being available.</p> <p>The movement of £(0.055)m relates to further staff turnover (Leavers & Maternity)</p>
Education & Learning Total	68,955	68,671	(284)	(328)	43	
Care & Protection						
Children's Commissioned Services	1,175	1,175	0	0	(0)	Spend in line with budget.
Corporate Parenting						<p>Pay Funding held at Strategic Director level (pending allocation) of £0.016m</p> <p>Corporate Parenting is forecast to underspend by £0.127m:</p> <p>Children's Unit is forecast to overspend by £0.190m, of which £0.151m is due to unbudgeted employee costs for increased contractual payments (weekend working and overnights). The remaining overspends are £0.008m transport, £0.021m due to payments made to individuals and £0.010m due to supplies such as food and other purchases. A demand pressure is being prepared for 2026/27 to address this overspend.</p> <p>Family Placement Team is forecast to overspend by £0.025m. This is made up of overspends in Adoption payments of £0.109m (this has a historic insufficient budget), Respite Care payments of £0.064m and Fostering & Kinship payments of £0.010m. Underspends are £(0.010)m in employee costs caused by a new employee starting mid-year, holiday buy-backs and a small vacancy pot; Fostering payments to Other Local Authorities of £(0.064)m; Legal costs of £(0.074)m; £(0.006)m in professional fees and other minor underspends of £(0.004)m.</p> <p>External Foster Care is forecast to underspend by £(0.201)m, continuing the trend of prior year underspend. This is due to an underspend in external fostering payments of £(0.059)m as well as unbudgeted income of £(0.142)m from the Home Office for Unaccompanied Asylum Seeking Children.</p> <p>Throughcare Aftercare is underspent by £(0.040)m. This consists of £(0.019)m underspend in employee costs due to a maternity leave and small vacancy pot. There was also £(0.162)m unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children which offsets overspends of £0.141m in other agency payments and professional fees.</p> <p>Performance, Quality & Assurance is underspent by £(0.085)m, due to employee costs of a vacancy and holiday buy-back.</p> <p>Kinship Care is forecast to underspend by £(0.015)m. This is due to unbudgeted income from the Home Office for Unaccompanied Asylum Seeking Children £(0.037)m which offsets overspends of: Kinship and Residence Order payments of £0.012m; Legal expenses of £0.006m; Client Transport of £0.003m and minor overspends of £0.001m.</p>
	7,348	7,221	(127)	(17)	(110)	

People	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Fieldwork Children And Families	1,868	1,942	74	(3)	77	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.017m</p> <p>Fieldwork is forecast to overspend by £0.074m:</p> <p>Employee costs are overspent by £0.058m, of which £0.190m is agency cost offset by underspend in employee costs £(0.132)m. This is due to vacancies and maternity leave within the department and the agency costs are reviewed every 12 weeks. Other overspends include: Transport costs by £0.011m due to secure transport required, £0.015m for Independent Chair of the Child Protection Committee, and other minor overspends of £0.003m. There is an underspend in transfer payments (Payments to individuals and Section 22 Grants) by £(0.013)m.</p>
Residential Placements	3,642	3,528	(114)	(115)	1	<p>Residential placements are forecast to underspend by £(0.114)m:</p> <p>The External Resource Group placements are overspent by £0.031m, this is for 34 placements. Continuing Care placements are underspent by £(0.145)m, which is an underspend for supported accommodation costs where there were 3 placements reducing to 2 during the year.</p>
Management and Support	1,220	1,207	(13)	(32)	19	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.011m</p> <p>Management and Support are forecast to be underspent by £(0.013)m:</p> <p>There are underspends from staff costs of £(0.009)m from a small vacancy pot, professional fees of £(0.008)m and stationery £(0.002)m. These are against overspends in Emergency duty team costs of £0.004m in line with increased charges and other minor overspends £0.002m.</p>
Permanence Team	294	299	6	30	(24)	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.003m</p> <p>Permanence Team are forecast to be overspent by £0.006m:</p> <p>Staff costs are underspent by £(0.038)m due to vacancies and a maternity leave. Overspends consist of £0.025m in client transport, £0.018m in legal expenses (Permanence Orders, Adoptions Fees, Court/Professional Fees) and other minor overspends of £0.001m.</p>
Early Interventions	2,033	2,041	8	(79)	87	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.009m</p> <p>Early Interventions are forecast to be overspent by £0.008m:</p> <p>Employee costs within Early Intervention are overspent by £0.025m due to agency workers covering vacancies within the team. Within the Disabilities Team there are overspends of £0.021m due to a reduction in number of clients we can claim income for, as well as underspends in respite £(0.019)m, SDS payments £(0.012)m, Equipment Maintenance £(0.010)m and staff/client travel £(0.004)m. Early Help hub has minor overspends of £0.007m in insurance, and other internal recharges.</p>
Criminal Justice Service	1,904	1,999	95	104	(9)	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.024m</p> <p>Criminal Justice Service is forecast to overspend by £0.095m:</p> <p>MAPPA is forecast to overspend by £0.003m which is representative of our contribution to this years' overspend within the MAPPA team (Clacks, Stirling, Falkirk, Health & Police). Glenochil is forecast at nil as all costs are re-charged to the Scottish Prison Service. S27 Management is forecast to overspend by £0.092m. Employee costs £0.018m and Vol Org Payments £0.069m. Other small overspend of £0.005m are from unbudgeted premises costs such as electricity and water.</p>
Community Justice	258	204	(55)	(23)	(32)	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.001m</p> <p>Community Justice is forecast to be underspent by £(0.054)m:</p> <p>Employee costs are underspent by £(0.010)m due to a small vacancy pot and unbudgeted income of £(0.013)m for a share of Violence Against Women and Girls funding from Stirling and £(0.032)m from the Improvement Service is forecast against minor overspends of £0.001m.</p>
Total Care & Protection	19,742	19,616	(126)	(135)	9	
Directorate Total	90,806	89,843	(963)	(746)	(217)	

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	57	(66)	(123)	35	(158)	<p>£(0.123)m overall underspend, movement of £(0.158)m</p> <p>£(0.146)m underspend - Additional Pay Funding 1% shortfall held at Strategic Director level (pending allocation)</p> <p>£0.035m overspend on unachieved savings</p> <p>£(0.023)m underspend on Chief officers salaries</p>
Development	1,954	1,839	(115)	(99)	(16)	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.023m</p> <p>Planning and Building Standards: £(0.028)m underspend, £0.004m movement:</p> <p>£(0.213)m underspend on staff costs offset by £0.212m overspend in agency costs, £0.007m movement in payroll and £0.024m movement in agency costs re extension to agency contracts;</p> <p>£(0.026)m underspend and movement in income due to more income received than anticipated regarding two large energy applications.</p> <p>Economic Development: Forecasting on budget, £0.002m movement due to various small variances.</p> <p>Environmental Health: £(0.076)m underspend and £(0.025)m movement due to staffing as a result of delays in recruitment.</p> <p>Energy & Sustainability: £0.010m overspend and £0.002m movement due to various small expenditure.</p> <p>Implementation: £(0.021)m underspend due to staffing.</p> <p>Trading Standards: forecast to be on budget.</p>
						<p>Pay Funding held at Strategic Director level (pending allocation) of £0.069m</p> <p>Fleet: £(0.030)m underspend, £0.011m movement</p> <p>£(0.006)m underspend in staffing; £0.007m movement</p> <p>£(0.023)m underspend due to additional internal income generated from maintenance of fleet vehicles;</p> <p>£(0.013)m underspend due to increase in Income from Avoidable Repairs, Other Recharges</p> <p>£0.038m overspend on Vehicles Insurance</p> <p>£(0.011)m underspend in External Maintenance</p> <p>£(0.011)m underspend on Tyres</p> <p>£(0.004)m various small underspends. £0.004m movement</p> <p>Land: £(0.141)m underspend; £(0.024)m movement</p> <p>£(0.226)m underspend and £(0.034)m movement due to staffing offset by agency costs;</p> <p>£0.077m overspend and £(0.023)m movement within agency costs;</p> <p>£0.004m overspend on training for hedge cutting and weedkilling which is a health and safety requirement;</p> <p>£0.112m overspend and £0.103m movement in Payment To Contractors offset by additional income</p> <p>£(0.228)m underspend and £(0.090)m movement due to additional income from HRA;</p> <p>£0.080m overspend due to historical income budget;</p> <p>£0.040m overspends and £0.020m movement in various other areas.</p> <p>Roads: Forecasting on budget, £0.068m movement;</p> <p>£(0.067)m underspend, £(0.004)m movement in staffing due to delay in recruitment to vacancies and retirement;</p> <p>£(0.080)m underspend in Winter Maintenance due to the expectation of a milder winter;</p> <p>£0.080m overspend on salt shed for redevelopment at Forthbank;</p> <p>£0.058m overspend in Street Lighting due to increased electricity costs;</p> <p>£0.009m overspend and movement in payments to contractors as increased spend;</p> <p>£0.063m movement in forecast for capitalisation of salaries as part of income budget and forecast moved to Transportation.</p>

Place	Annual Budget 2025/26	Forecast to March 2026	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,883	8,653	(1,230)	(339)	(891)	<p>Transportation £(0.237)m underspend, £(0.130)m movement; £(0.104)m underspend, £(0.015)m movement in staff costs due to delay in recruitment to vacancies; £(0.133)m underspend, £(0.052)m movement due to additional income from electrical vehicle charging points. The electricity costs for this service delivery are captured within property; (£0.063)m movement in forecast for capitalisation of salaries as income budget and forecast moved here from Roads.</p> <p>Waste: £(0.823)m underspend: £(0.817)m movement £(0.808)m underspend and movement due to additional income offsetting waste costs; £(0.398)m underspend, £(0.102)m movement in staffing offset by agency costs overspend: £0.270m overspend in agency costs; £(0.299)m underspend, £(0.080)m movement due to additional income from HRA; £0.138m overspend, £0.006m movement in contractors including spend for redevelopment at Forthbank and Gas Explosion at Blackdevon £0.097m overspend and £0.077m movement in Waste Treatment Contractors; £0.048m overspend for Polmaise transfer loading station at Stirling; £0.044m overspend and £0.075m movement in Other Council Accounts Expenditure including works carried out at Forthbank. £0.003m overspend due 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; £0.033m overspend and £0.033m movement in Commercial Waste Income £0.005m overspend and (£0.018)m movement in various small spends.</p> <p>Senior Manager: £0.001m overspend on Payroll Costs. £0.001m movement.</p>
Housing	229	1,153	925	960	(36)	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.010m ASBO/CSP: £(0.130)m underspend within staffing. Homeless & Specialised Accom: £1.022m overspend. This is due to the rising costs within temporary accommodation by private landlords Housing and Community Safety: £(0.006)m underspend on staffing Strategic Housing Authority: On budget Resettlement programmes : £0.038m overspend mainly within absence pay</p>
Property	22,889	22,512	(376)	(70)	(307)	<p>Pay Funding held at Strategic Director level (pending allocation) of £0.041m Catering: £0.005m overspend: £0.009m movement £(0.016)m underspend and £0.007m movement due to staffing; £0.114m overspend and £0.019m movement on food provision due to increase in food costs; £(0.166)m underspend and £(0.037)m movement due to additional income from nursery meals to support the early years 1140 hours expansion; £0.012m overspend due to Loomis costs for cash collection at the secondary schools; £0.032m overspend and £0.021m movement due to a reduction in school meal income in secondary schools; £0.011m overspend and £0.011m movement in milk scheme; £0.008m overspend due to a reduction in income from lunch clubs that service no longer provides; £0.010m overspend and £(0.012)m movement on various small spends.</p> <p>Building Operations: £(0.220)m underspend; £0.044m movement: £(0.252)m underspend due to decrease in gas cost, £0.046 movement due to more accurate forecast; £(0.030)m underspend due to reduction in the cost of insurance; £0.048m increase in electricity costs due to rising cost, £(0.003)m movement; £0.014m increase in water charges due to rising cost, £0.001m movement.</p> <p>Facilities: £(0.277)m underspend: £(0.210)m movement £(0.199)m underspend on Staffing due to vacancies / absences £(0.220)m movement £(0.095)m underspend relating to additional income from cleaning and janitorial supporting the early years 1140 hours expansion; £(0.004)m movement £0.015 overspend on Purchase of Equipment and £0.015m movement £0.002m overspend on various small spends. £(0.001)m movement</p> <p>Rental Income: £0.269m overspend relating to reduced income across properties. Small movement of £1k.</p> <p>Asset Management & Major Works: £(0.153)m underspend relating to staffing costs due to delay in recruitment with senior management.</p>
Directorate Total	35,011	34,092	(918)	488	(1,406)	

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2025 as at September	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
		£'000	£'000	£'000	£'000	
Strategic Director	200	146	(55)	43	(98)	<p>Forecast underspend of £(0.055)m. This includes additional pay funding of £(0.084)m for previously unbudgeted additional 1% pay award held centrally. Staffing costs are forecasted to be £(0.014)m underspent due to Chief Officer's post filled at lower scale point. £0.043m anticipated overspend due to balance of historic unachieved savings for restructure.</p> <p>Movement of £(0.098)m - £(0.084)m for additional pay funding and £(0.014)m staffing costs.</p>
Finance & Revenues	4,834	4,790	(43)	(157)	114	<p>Pay funding held at Strategic Director level (pending allocation) of £(0.028)m.</p> <p>Overall forecast underspend of £(0.043)m.</p> <p>Finance: forecast to underspend by £(0.065)m; Staffing costs underspent by £(0.005)m due to vacancies within Accountancy, Techone support funded from Systems Developer vacancy £0.039m and small overspends of £0.004m, underspends in computer software not purchased £(0.018)m and procurement rebates £(0.085)m.</p> <p>Revenues: forecast to overspend by £0.022m, Staffing costs underspent by £(0.024)m due to vacancies, supplies and services overspent by £0.020m across many categories including subscriptions, software maintenance and professional fees, income shortfall of £0.006m due to reduced Housing Benefit admin funding.</p> <p>Movement of £0.114m - Reduced underspend in staffing £0.083m, increase in overspends in supplies and services of £0.033m, decrease in income shortfall of £(0.001)m and small variances of £(0.001)m.</p>
HR & Workforce Development	1,861	1,904	43	36	7	<p>Pay funding held at Strategic Director level (pending allocation) of £(0.013)m.</p> <p>Overall forecast overspend of £0.043m. HR & Workforce Development: Forecast to overspend by £0.043m. Staffing costs overspent by £0.040m due to unachieved savings, small variances of £0.003m.</p> <p>Corporate Training: Forecast to be on budget</p> <p>Movement of £0.007m: Increase in staffing overspend of £0.007m.</p>
Legal & Governance	2,169	2,108	(61)	(118)	57	<p>Pay funding held at Strategic Director level (pending allocation) of £(0.013)m.</p> <p>Overall forecast underspend of £(0.061)m.</p> <p>Legal and Democracy: Forecast to underspend by £(0.067)m, Staffing underspend of £(0.081)m due to vacancies partially offset by loss of income £0.010m and small variances of £0.004m.</p> <p>Elections: forecast on budget</p> <p>Business support: Overspend on professional fees £0.010m</p> <p>Registrars: Staffing forecast to underspend by £(0.018)m</p> <p>Audit & Fraud: forecast on budget</p> <p>Member services: Staffing overspend of £0.015m due to councillor budget not reflecting senior position and small underspends of £(0.001)m.</p> <p>Movement of £0.057m - Staffing in Legal & Democracy and Registrars of £0.035m as posts are filled, staffing overspend in Member Services of £0.015m and miscellaneous overspends in Legal & Democracy and Member Services of £0.007m.</p>

Partnership & Performance	Annual Budget 2025/26	Forecast to March 2025 as at September 2025	Variance Forecast to Budget at September 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	Narrative
		£'000	£'000	£'000	£'000	
Partnership & Transformation	4,194	4,357	163	(0)	163	<p>Pay funding held at Strategic Director level (pending allocation) of £0.030m.</p> <p>Overall forecast overspend of £0.163m.</p> <p>IT: Forecast to underspend by £(0.249)m .Staffing costs underspent by £(0.098)m due to vacancies pending redesign, computer software maintenance underspend £(0.118)m, this is estimated and subject to change as the year progresses.</p> <p>Telephones underspend £(0.062)m due to new system and Computer hardware £(0.023)m. Overspend forecast in professional fees £0.027m due to TDA support and PSN accreditation, overspend in 3rd party payments of £0.023m and small variances £0.002m.</p> <p>Strategy & Performance: A forecasted overspend of £0.412m is anticipated for 2025/26, with associated demand pressures to be created for consideration within the 2026/27 budget. An overspend of £0.225m is expected due to an unachievable saving within the Contact Centre. A further £0.105m overspend relates to a historic income target within Strategy & Partnership that will not be met. £0.022m of overspend in Consultancy fees. Additionally, £0.060m reflects two unachieved savings of £0.030m each.</p> <p>Movement of £0.163m -Staffing reduction in underspends of £0.108m, reduction in underspends in Computer hardware of £0.013m, overspends in 3rd party payments of £0.023m, £0.005m increase in shortfall in historic income target, overspend in consultancy fees of £0.022m , decrease in contact centre overspend of £(0.006)m and other small decreases in overspends of £(0.002)m.</p>
Working Smarter	98	98	0	0	0	Drawdown from Earmarked Reserves for Transformation Projects £0.098m to date. Forecast anticipated to be on budget by March 2026.
Directorate Total	13,356	13,404	48	(195)	243	

Corporate Budgets & Sources of Funding
Variances as at September 2025

Appendix 6

Corporate	Annual Budget 2025/26	Forecast to March 2026	Forecast to Budget at Sept 2025	Previous Variance at June 2025	Variance Movement June to Sept 2025	<i>Narrative</i>
	£'000	£'000	£'000	£'000	£'000	
Chief Executive and Corporate Services	(579)	(334)	245	31	214	Overspend of £0.245m 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	0	0	Spend expected in line with budget
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget
Central Scotland Valuation Joint Board	503	503	0	0	0	Spend expected in line with budget
Interest on Revenue Balances	(205)	(276)	(71)	0	(71)	Income from short term cash deposits exceeding budget
Loans Fund Contribution	7,444	6,464	(980)	0	(980)	Underspend and movement £(0.980)m £(0.149)m due to lower borrowing costs and £(0.831)m due to discounts achieved through debt rescheduling.
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on age of debt
Total expenditure	7,048	6,242	(806)	31	(837)	
Sources of Funding	(176,269)	(176,269)	0	0	0	Funding expected in line with budget
Total	(169,221)	(170,027)	(806)	0	(837)	

Place	Annual Budget 2025/26	Forecast to March 2026 at September	Variance Forecast to Budget March 2026	Previous Variance at June 2025	Movement in Variance June to September	Narrative
Learning Disabilities						
LD Assessment & Care Management	557	583	26	(75)	101	<p>Overspend of £0.026m against budget. Underspends in staff costs £(0.099)m with several open positions for part of the year. There is currently 1 vacancy, forecast to be filled in November. Underspend within single status relief costs of £(0.100)m. NHS care charges of £0.194m and Voluntary Org Payments £0.023m not included in budget and previous forecast, now added per 2024/25 actuals. Minor overspends across several smaller budget areas account for an additional £0.008m in variance.</p> <p>Movement of £0.101m against previous forecast due to £(0.005)m resource and integration funding budget movement, small changes to staff costs £(0.099)m, NHS charges of £0.194m added and movement in smaller budget areas totalling £0.011m.</p>
LD- Residential Care Services	1,624	1,725	100	(58)	158	<p>Overspend of £(0.100)m against budget. Care package costs are anticipated to be £0.022m higher than budget. Client numbers have decreased from 20 to 17 since the start of April. The savings from a lower number of packages has been offset by the annual increase in NHCH rate, which was not in the budget, and increases in the care package value of 2 clients. Forecast client contribution income was reduced by £0.078m, using last years actuals rather than the budget figure.</p> <p>Movement of £0.158m against last quarters forecast. Forecast care package costs have increased by £0.080m (per CCIS) with client contribution income forecast to be under budget by £0.078m.</p>
LD- Community Based Care	7,389	9,398	2,009	1,894	115	<p>Forecast overspend of £2.009m on budget. Care package costs are £2.161m over budget. We have 166 clients, with 27 having packages worth between £100k to £302k, accounting for almost half of the forecast costs. Since the start of April we have added 13 new clients with package values between £10k to £144k. 32 packages have also seen increases ranging from £10k up to £148k. Staff costs are £(0.154)m under budget with 4 positions at Whins currently vacant with no recruitment plans in 2025/26. Other minor costs £0.001m</p> <p>The movement of £0.115m from last quarters forecast is due to £(0.094)m resource and integration funding budget movement, changes in care packages of £0.198m (per CCIS), staffing costs £0.017m and minor changes across several smaller budget areas £(0.006)m</p>
Learning Disabilities Total	9,571	11,705	2,135	1,760	375	
Mental Health						
MH Assessment & Care Management	536	473	(63)	(80)	17	<p>Forecast underspend of £(0.063)m against budget. Staff costs £(0.021)m under budget with 2 staff on maternity and a part time vacant position. Voluntary organisations payments are underspent by £(0.044)m. Other minor costs £0.002m</p> <p>Movement of £0.017m against last quarters forecast. This is primarily made of changes to the payroll forecast.</p>
MH-Residential Care Services	814	875	61	61	()	<p>Forecast exceeds budget by £0.061m. Care package costs are £0.011m over budget. We currently have 19 clients, with an average package cost of £65k. Income from client contribution is £0.050m lower than budget based on current information.</p> <p>No movement from last quarters forecast.</p>
MH- Community Based Care	1,246	922	(325)	(244)	(81)	<p>Underspend of £(0.325)m against budget. Home care package costs are forecast to be £(0.328)m lower than budget. We currently have 46 packages, down from 53 last month. Clients with the top 4 packages total £0.441m in value, this accounts for over 50% of the value of all packages. Average package costs are £0.018m. Staffing costs £0.002m accounted for the other variance to budget. Other minor costs £0.001m</p> <p>The movement of £(0.081)m from the Quarter 1 forecast is due to changes in £(0.086)m forecast care package costs (per CCIS). £0.005m other small costs</p>
Mental Health Total	2,596	2,269	(327)	(263)	(64)	
Older People / Physical Disabilities						
OP/PD Assessment & Care Management	2,245	2,265	21	(78)	99	<p>Forecast overspend of £0.021m to budget. NHS charges of £0.160m for delayed discharge have been forecast. This is partially offset by a staffing underspend of £(0.133)m relating to 2 vacant positions. Smaller variances across several budget areas account for £0.006m in variance.</p> <p>The movement of £0.099m from last quarters forecast comes from £(0.146)m resource and integration funding budget movement, changes to the payroll forecast £0.081m, NHS Charges of £0.160m added, per last years actuals, and an increase of £0.004m across smaller budget areas.</p>

Place	Annual Budget 2025/26	Forecast to March 2026 at September	Variance Forecast to Budget March 2026	Previous Variance at June 2025	Movement in Variance June to September	Narrative
OP/PD Residential Care Services	9,837	12,082	2,245	3,279	(1,033)	<p>Overspend of £2.245m forecast against budget. The increase in care package costs totals £3.669m. We currently have 264 clients (251 OP / 13 PD) with an average care package cost of £54k per annum. 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 £0.482m of this increase. This was partly offset by income from client contributions increasing by £(0.524)m and relief staffing costs reducing by £(0.398)m as forecast reduced in line with last years actuals. Staffing costs £(0.437)m and reduced purchases and supplies forecast for Menstrie House of £(0.065)m accounted for the remaining variance to budget.</p> <p>The movement against last quarter of £(1.033)m is the result of changes in forecast care package costs of £0.055m, movement in staffing costs of £(0.549)m as Menstrie staff leaving dates and severance payments become clearer, external income movement of £(0.524)m, with a £(0.016)m movement in minor spends across several budget areas.</p>
OP/PD Community Based Care	10,099	12,758	2,659	2,822	(163)	<p>Forecast overspend of £2.659m against budget. Care package costs are forecast to be £2.482m over budget. There are 430 users with package values in the range from £10k up to £191k. Staffing costs are £0.019m over budget. This includes single status relief of £(0.130)m being removed from the forecast. Income from other local authorities of £0.095m has been removed with the forecast now per last years actuals rather than budget. External residential income has been reduced by £0.038m, per last years actual. The forecast for the purchase of equipment has been increased by £0.009m. Various small movements against budget account for £0.016m.</p> <p>A movement of £(0.163)m on last quarters variance. This is made up of £(0.247)m resource and integration funding budget movement. Forecast care package changes (per CCIS) total £0.077m. External residential income has been reduced by £0.038m and income from other local authorities down £0.095m. Staffing costs are forecast to decrease by £(0.120m) with minor underspend totalling £(0.006)m.</p>
Older People / Physical Disabilities Total	22,181	27,106	4,925	6,023	(1,098)	
Reablement						
Reablement	1,545	1,489	(56)	(31)	(24)	<p>Forecast underspend of £(0.056)m against budget. Staff costs are forecast to underspend by £(0.092)m with £(0.202)m relating to relief staff forecast. Insurance costs £0.009m and staff mileage cost £0.024m were in line with last years actuals. Small minor movements totalled £0.003m.</p> <p>The movement from Quarter 1 forecast of £(0.024)m came from £0.032m resource and integration funding budget movement, changes in the payroll forecast of £(0.058)m with minor changes across several budget areas totalling £0.002m.</p>
Reablement Total	1,545	1,489	(56)	(31)	(24)	
Management & Others						
Management	2,258	2,037	(221)	(561)	340	<p>Forecast underspend of £(0.221)m: This was due primarily to vacancies in senior management roles which were previously hosted by Clacks £(0.165)m. The balance relates to a £(0.059)m underspend on payments to voluntary organisation and private residence costs and small variances totalling £0.004m.</p> <p>The movement of £0.340m to last quarters forecast is due to £0.145m resource and integration funding budget movement, and £0.194m as a result of changes to staffing. £0.001m other small costs.</p>
Management & Others Total	2,258	2,037	(221)	(561)	340	
Income						
Resource Transfer	(8,103)	(8,103)	()	()		Resource Transfer (including Integration Funding and Transformation Funding).
Income Total	(8,103)	(8,103)	()	()		
Total	30,047	36,504	6,456	6,928	(472)	