
Report to: Audit & Scrutiny Committee

Date of Meeting: 17 April 2025

Subject: Council Financial Performance 2024/25 as at December 2024

Report by: Chief Finance Officer

1.0 Purpose

1.1 This paper provides an update on the financial performance for the Council, as at December 2024, in respect of:

- the General Fund (GF) revenue and capital spend and the achievement of savings for the current financial year 2024/25,
- the Clackmannanshire element of the Stirling & Clackmannanshire Health and Social Care Partnership (H&SCP) revenue spend; and

2.0 Recommendations

2.1 Committee is asked to note the report, commenting and challenging as appropriate on:

2.1.1 General Fund revenue forecasted underspend of £(2.431)m for the year to 31 March 2025, including £(0.945)m to be earmarked and carried forward to 2025/26;

2.1.2 the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) forecasted overspend of £5.686m, for the year to 31 March 2025;

2.1.3 the balances of earmarked reserves held and used to date and remaining balances;

2.1.4 the General Fund Capital Programme forecasted to underspend by £(10.020)m, with proposed carryforward of £8.906m

2.1.5 progress to date in delivering the £5.383m approved savings programme, currently forecast to achieve £4.896m, 90.9%, as at 31 March 2025.

3.0 Background

3.1 This report summarises the forecasted financial position of the Council for the financial year ending 31 March 2025. This report consolidates the detailed financial data to provide a summary position for the Council. The

report also provides detail of individual Directorate positions and their service areas within the appendices.

4.0 General Fund Revenue

4.1 As at 31 December 2024 the General Fund is forecasting an underspend for the year of £(2.431)m, this is a favourable movement of £(2.485)m from the £0.054m overspend reported as at September. The forecast underspend includes £(0.945)m in respect of ringfenced funds and underspends on specific projects that require to be earmarked for future years. After accounting for these earmarked funds, there is a projected year end contribution to reserves of £(1.486)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 - £(0.410)m underspend, movement £(0.295)m. The underspend includes £0.601m in relation to DSm to be earmarked for 2025/26. Management action continues to be taken to maintain the downward spend trend.
- Place Directorate - £(1.224)m underspend, movement £(0.651)m. Management action has been taken to maintain the downward spend trend.
- Partnership & Performance Directorate - £(0.809)m underspend, movement £(0.982)m. Underspend includes £(0.390)m for staffing after offset of £0.350m attributable to VS savings that are not able to be achieved, and Management action has been taken to maintain the downward spend trend.
- Chief Executive and Corporate Services - £0.013m overspend, movement £(0.556)m with favourable movement in capital financing of £(0.320)m due to less borrowing and favourable interest rates. The overspend within Corporate services includes centrally held savings to be achieved within the individual services and the favourable movement reflects late additional funding of £(0.203)m for pay which will be distributed at year end.

4.3 The above forecast position includes the Single Status pay award for 2024/25 which has now been paid to staff.

4.4 Measures to reduce spend in year in light of the challenging financial budget gap for 2025/26 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 to business critical posts only. The positive reduction in forecasted spend and the resulting forecasted underspend reflects the management action taken as result of these measures.

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 2024, the council held earmarked reserves of £23.242m to be applied to future spend. At the end of December 2024, £8.285m has been allocated to spend for 2024/25 leaving a balance of £14.957m as set out in the table below:

Earmarked Reserve	Balance at 1 April 2024	Allocated spend as at December	Remaining balance
	£'000	£'000	£'000
Devolved School Management	(505)	400	(105)
Pupil Equity Funding	(560)	560	-
Ringfenced Housing Grants	(1,181)	100	(1,081)
Organisational Change fund	(198)	77	(121)
Other Miscellaneous Commitments	(1,891)	98	(1,793)
Employment fund	(515)	-	(515)
Transformation fund	(1,928)	215	(1,713)
COVID - General funding	(288)	288	-
COVID - Specific Funding	(251)	19	(232)
Specific Employability Funding	(523)	170	(353)
Developer Contributions	(816)	-	(816)
Ukrainian refugee support	(599)	-	(599)
Homeless Accommodation	(1,950)	174	(1,776)
Service Concessions	(5,958)	-	(5,958)
Support 2024/25 budget	(6,079)	6,079	-
TOTAL	(23,242)	8,285	(14,957)

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

- 5.1 The Clackmannanshire element of the H&SCP is forecasting an overspend of £5.686m based on the most recent financial information. This is a favourable movement of £(0.407)m from £6.093m overspend reported as at September. Details of the forecast variances that make up this overspend are shown in **Appendix 7**.
- 5.2 A report presented to the Integrated Joint Board (IJB) on 20 November 2024 indicated a forecasted overspend across the Partnership of £12.924m based on forecasts at September subject to NHS Forth valley meeting financial pressures in relation to the set aside budget. The partnership has limited reserves and the forecast above includes a contribution of £3.947m from these reserves.
- 5.3 As a consequence of the projected overspend and in line with the integration scheme, a financial recovery plan was developed and areas identified as part of this plan were presented to the Integrated Joint Board (IJB) for consideration. Not all the options were agreed by the IJB and those that were agreed were estimated to reduce the forecasted overspend down to £11.456m. The need to continue to pursue all available efforts to reduce the level of overspend as far as possible was strongly emphasised to the Board.
- 5.4 The latest report to the IJB in March 2025, estimated the overspend on the Integrated Budget of £10.406m which is an improvement of £1.050m on the previous projected overspend of £11.456m as a result of agreeing the recovery options.
- 5.5 Whilst the integration scheme does not specifically require partners to fund the overspend, the integration scheme is silent on how the gap may be funded. The Chief Officer and the Chief Finance Officer for the IJB presented a request to fund the projected overspend to the Council's Chief Executive who subsequently presented a report to Council. After considering the various options set out in the Chief Executives report, Council agreed at its meeting on 20 March to make an additional contribution of £1.327m on the basis of a share of the projected overspend proportionate to the contribution made to the Integrated Budget, equivalent to 12% of the then reported overspend of £11.029m.
- 5.6 At the time of writing this report discussions are ongoing with the other two partners with regard to any contribution they are willing to make towards the 2024/25 overspend.

6.0 General Fund Capital

- 6.1 For 2024/25, the approved General Fund Capital programme set out significant gross investment in Clackmannanshire amounting to £20.011m. A further £2.151m was added as a result of carry forwards from 2023/24 and £1.605m has been added to reflect additional grant income for various projects and initiatives. These additional amounts have increased the approved budget for 2024/25 to £23.767m.

6.2 Work on capital projects is being progressed however delays are still being incurred due to internal and external factors. On review of the forecasts as at December, spend is estimated to be £13.747m for the year resulting in an underspend of £(10.020)m against the approved budget. It is estimated that as a result of delays and reprioritisation, the proposed carry forward to 2025/26 will be £(8.906)m.

6.3 The underspend of £(10.020)m has increased by £(4.508)m since that reported as at September. The main reason for this movement is the forecast underspend on the Wellbeing Hub project of £1.776m, which has been carried forward to 2025/26 **Appendix 8** provides detail of the forecasted expenditure to 31 March 2025 and variance against budget by project.

6.4 A summary of the projected outturn position for each of the Asset plans with main variances are shown in the table below:

Asset Management Strategy	Revised Budget 2024/25	Forecast to 31 March 2025	Forecast Over / (under) Spend	Main Variances
	£m	£m	£m	
Community Investment Strategy	12.742	5.911	(6.831)	Underspends on: - Clackmannan Regeneration £(0.890)m -project being reviewed - City Region Deal £(2.970)m due to delays in programme and associated City Region Deal resourcing £(0.208)m - Wellbeing Hub-Permanent £(1.776)m -and Wellbeing Resourcing £(0.208m) to be carried /forward to 2025/26 in line with more accurate phasing of requirements - Free School Meals equipment £(0.257)m additional grant from SG, to be carried forward if allowable.
Property	2.282	0.807	(1.475)	Underspends on: - Learning Estate option appraisals £(0.582)m to be carried forward - Kilncraigs roof £(0.202)m project complete. - Clackmannan Town hall £(0.151)m project complete under budget - Cemetery wall upgrade - projected carried forward of £(0.262)m

Roads	3.931	3.899	(0.032)	Underspend on: - Community Bus Fund project £(0.037)m to be carried forward to 2025/26
Land	0.877	0.612	(0.265)	Underspend on: - Kilncraigs stone preservation £(0.120)m to be carried forward - Renewable energy projects £(0.050)m to be carried forward to 2025/26 - Polmaise Transfer Station – work to be carried out by Stirling council in 2025/26
Fleet	0.578	0.425	(0.153)	Underspend on: - Vehicle Replacement £(0.153)m spend committed but may not take delivery until following year – carryforward to 2025/26
IT	3.091	1.902	(1.189)	Underspend on: - Digital Transformation and resourcing £(0.464)m - IT Network Switching £(0.300)m to be carried forward in line with revised approved plan for this project. - Social Care system £(0.080)m to be carried forward to 2025/26 - Tech Analogue to Digital £(0.054)m, implementation extended, carry forward to 2025/26 - M365 Resourcing Implementation £(0.028)m carry forward to 2025/26
Place Based Investment	0.266	0.191	(0.075)	Funding to be allocated.
Gross Capital Expenditure	23.767	13.747	(10.020)	
Allocation of Capital Funding	(9.514)	(6.151)	3.363	Funding is allocated to projects as it is spent. Any funding that is not utilised in full will be carried forward to 2025/26, where grant conditions allow, or repaid. <ul style="list-style-type: none"> • City Region Deal £2.970 - Grant not being drawdown due to delayed spend. Carried forward to 2025/26 • Nature Restoration Fund £0.100m – grant withdrawn by Scottish Government • FSM £0.257m late allocation • Community Bus Fund £0.035m to be carried forward
Net Capital Programme	14.253	7.596	(6.657)	

7.0 Delivery of 2024/25 Approved Savings

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

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

Directorate	Total Approved Savings £000	Achieved/ Likely to be achieved £000	At Risk £000	Unachievable £000
People	1,731	1,517	-	214
Place	1,337	1,083	114	140
Partnership & Performance	2,315	2,296	12	7
Total Approved Savings	5,383	4,896	126	361
		90.9%	2.3%	6.7%

7.2 Saving P&PMGT06 of £107k for reduction in overtime has been reallocated across all directorates since last reported in September. This equates to an increase in People savings of £18k and Place savings of £107k.

7.3 The above table indicates that 90.9% of savings are likely to be achieved, with 2.3% forecast to be at risk and 6.7% unachievable in 2024/25. Detail of individual savings within each directorate is provided in **Appendix 2**.

8.0 Conclusions

8.1 General Fund Revenue Services are forecasting an underspend of £(2.431)m for the year to 31 March 2025;

8.2 The Clackmannanshire element of the H&SCP is forecasting to overspend £5.686m for the year to 31 March 2025.

8.3 The General Fund Capital programme is forecast to underspend by £(10.020)m.

8.4 Of the £5.383m approved savings programme, £4.896m (90.9%) are forecast to be achieved by 31 March 2025.

9.0 Sustainability Implications

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

10.0 Resource Implications

10.1 *Financial Details*

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

10.3 Finance 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 Equalities Impact

13.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?

Yes

No

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 December 2024

Appendix 2 – Summary Savings by Directorate at December 2024

Appendix 3 – People Variances at December 2024

Appendix 4 – Place Variances at December 2024

Appendix 5 – P&P Variances at December 2024

Appendix 6 – Corporate Variances at December 2024

Appendix 7 – HSCP Variances at December 2024

Appendix 8 – General Fund Capital Forecast as at December 2024

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 (please list the documents below) No

- General Fund Revenue & Capital Budget 2024/25

Author(s)

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Lindsay Sim	Chief Finance Officer	2022

Approved by

NAME	DESIGNATION	SIGNATURE
Chris Alliston	Strategic Director of Partnership & Performance	

As at December 2024

	Annual Budget 2024/25 £'000	Forecast to March 2025 £'000	Variance Forecast to Budget £'000	Previous reported Variance At Sept £'000	Variance Movement Sept to Dec £'000
Directorate					
People	85,320	84,910	(410)	(115)	(295)
Place	35,327	34,103	(1,224)	(574)	(651)
Partnership & Performance	13,140	12,331	(809)	173	(982)
Directorate Expenditure	133,787	131,344	(2,444)	(515)	(1,928)
Corporate					
Corporate Centrally Held & Chief Executive	327	316	(11)	(10)	(1)
Corporate Services	(755)	(411)	344	579	(235)
Misc Services - Non Distributed Costs	1,100	1,100	0	0	(0)
	672	1,005	333	569	(236)
	134,459	132,349	(2,111)	54	(2,165)
less allocated to non general fund	(1,315)	(1,315)	(0)	0	(0)
	133,144	131,034	(2,111)	54	(2,165)
Add Requisitions from Joint Boards					
Central Scotland Valuation Joint Board	490	490	0	0	0
Corporate Expenditure	133,634	131,523	(2,111)	54	(2,165)
Add/Deduct					
Interest on Revenue Balances	(205)	(250)	(45)	0	(45)
Loans Fund Contribution	6,233	5,958	(275)	0	(275)
Contribution to Bad Debt Provision	100	100	0	0	0
General Fund Projected over/(under)spend	139,762	137,331	(2,431)	54	(2,485)
Health & Social Care Partnership	28,853	34,539	5,686	6,093	(407)
	168,615	171,870	3,255	6,147	(2,892)
Sources of Funding					
General Revenue Funding/Non-Domestic Rates	(133,252)	(133,252)	0	0	0
Council Tax	(25,547)	(25,547)	0	0	0
Contribution from Reserves	(1,531)	(1,531)	0	0	0
Contribution from Earmarked Reserves	(2,206)	(2,206)	0	0	0
Contribution from Committed Reserves	(6,079)	(6,079)	0	0	0
Total Funding	(168,615)	(168,615)	0	0	0

Management Efficiency Savings 2024/25

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2024/25 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	Comments
P&PMGT03	P&P	HR & WFD	Chris Alliston	New Corporate Training Funding Model	Cash	86,000	86,000			86,000	On Track - Corporate Training Budget will be managed to existing budget
P&PMGT06	P&P	Multiple	Chris Alliston	Managed reduction of overtime budgets	Cash	4,170	4,170			4,170	On track, overtime being funded from vacancies
P&PMGT06	PEOPLE	Multiple	Lorraine Sanda	Managed reduction of overtime budgets	Cash	18,330			18,330	18,330	
P&PMGT06	Place	Multiple	Kevin Wells	Managed reduction of overtime budgets	Cash	84,476	84,476			84,476	On track, overtime being funded from vacancies
P&PMGT07	P&P	HR & WFD	Chris Alliston	Budget realignment	Permanent	950	950			950	Achieved - Budget re-aligned
P&PMGT12	P&P	Legal & Governance	Lee Robertson	Centralisation of Service Legal Budgets	Permanent	7,000		7,000		7,000	Will be monitored throughout year
P&PMGT14	P&P	Corporate	Lindsay Sim	Reduction in Pension Contribution following triennial valuation	Permanent	1,327,000	1,327,000			1,327,000	Achieved, pension contribution reduced
P&PMGT15	P&P	Partnerships & Transformation	Cherie Jarvie	Budget Realignment - safe drive stay alive	Permanent	3,000	3,000			3,000	Fully achieved costs being met by Education
P&PMGT19	P&P	Finance & Revenues	Lindsay Sim	Reduce SWF resource - vacant post	Permanent	33,000	33,000			33,000	Achieved, post will not be recruited to.
P&PMGT23	P&P	Finance & Revenues	Lindsay Sim	Review VJB SLA - inflationary uplift	Permanent	10,000	10,000			10,000	Achieved, SLA agreed for 2024/25
P&PMGT24	P&P	Partnerships & Transformation	Cherie Jarvie	Capitalisation of ICT posts supporting capital plan implementation	Permanent	62,500	62,500			62,500	Timesheets to be completed to recharge to capital
P&PMGT25	P&P	Corporate	Lindsay Sim	Reduction in Loans Fund interest charges	Cash	609,000	609,000			609,000	Q3 outturn showing achieved, will confirm at year end
PEMGT01	PEOPLE	Education	Adrienne Aitken	Change in contracted hours new ELC appointments	Permanent	52,843	52,843			52,843	On Track To Achieve
PEMGT02	PEOPLE	Education	Catriona Scott	Review of secondary education supply teaching staff budget	Permanent	100,000	100,000			100,000	On Track To Achieve
PEMGT03	PEOPLE	Education	Michael Boyle	Review of Devolved School Management	Cash	400,000	400,000			400,000	Achieved
PEMGT04	PEOPLE	Educational Psychology	Veronica Cully	Review of Education Psychology Management Structure	Permanent	20,000	20,000			20,000	On Track To Achieve
PEMGT05	PEOPLE	Education	Colin Bruce	Capitalisation of Project Manager for Digital Technology for Digital Rollout	Permanent	50,155	50,155			50,155	On Track To Achieve - post being charged to capital
PEMGT06	PEOPLE	CLD	Catriona Scott	Subscriptions budget for CLD	Permanent	2,000	2,000			2,000	Achieved
PEMGT07	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Leisure Bowl budget	Cash	200,000	200,000			200,000	Achieved
PEMGT08A	PEOPLE	Sports and Leisure	Robbie Stewart	Review of Sports Development Service	Permanent	62,789	62,789			62,789	On Track To Achieve
PEMGT15	PEOPLE	Education	Michael Boyle	Delivering ASN School Transport - Budget realignment	Permanent	34,000	34,000			34,000	On Track To Achieve
PEMGT18	PEOPLE	Education	Lorraine Sanda	Alternative funding for SLA for Play Alloa	Permanent	15,685	15,685			15,685	Achieved
PEMGT19	PEOPLE	Education	Adrienne Aitken	Centralised ELC admissions	Permanent	228,505	228,505			228,505	On Track To Achieve
PLMGT02	Place	Trading Standards	Emma Fyvie	Trading Standards SLA Rebate	Cash	70,000	35,000		35,000	70,000	Unachievable as service provided by Stirling is now fully staffed
PLMGT06	Place	Development	Emma Fyvie	Building Standards Agency	Permanent	12,710	12,710			12,710	Achieved
PLMGT07	Place	Environment-Land	Iain McDonald	Land income - budget realignment	Cash	80,000	80,000			80,000	Achieved
PLMGT09	Place	Environment-Waste	Iain McDonald	Increased income from Recycling Paper/Card	Permanent	180,050	180,050			180,050	Achieved
PLMGT10	Place	Property	Alison Morrison	New target operating model for public buildings R&M	Permanent	109,800		109,800		109,800	To be monitored throughout the year
PLMGT11	Place	Development	Emma Fyvie	Redesign vacant Environmental Health Officer post to Technical Officer	Permanent	4,500	4,500			4,500	Achieved
PLMGT12	Place	Property	Alison Morrison	Rent Review/Service Charge Review	Permanent	19,612			19,612	19,612	Rental income not being achieved - £64k shortfall
PLMGT13	Place	Property	Alison Morrison	Revenue savings from Asset Disposal (Phase 1)	Permanent	12,600			12,600	12,600	Saving split across rates, insurance and energy. Not achieved as assets not yet disposed of
PLMGT14	Place	Property	Alison Morrison	Insurance Premium recharge to Commercial Tenants	Permanent	41,312			41,312	41,312	This has not yet been implemented. Lee Robertson has agreed to pay overtime for 2 officers to go through the leases, raise invoices and issue to tenants.
PLMGT15	Place	Environment - Land	Iain McDonald	Land Re-Design - Staff	Permanent	14,450			14,450	14,450	Restructure is complete. Staff member on redeployment, therefore still incurring cost.
Total Management Efficiency Savings 2024/25						4,335,247	3,698,333	116,800	141,304	3,956,437	

Policy Savings 2024/25

Saving Reference	Directorate	Department	Responsible Officer	Description	Cash/ Permanent	2024/25 £	Achieved/ Likely to be achieved £	At Risk £	Unachieved £	Total £	
P&PPOL01	P&P	HR & WFD	Chris Alliston	IOSH and First Aid Training Income	Perm	4,400	4,400			4,400	On track to be achieved
P&PPOL05	P&P	Legal & Governance	Lee Robertson	Income & Charging - Legal Admin Charge	Perm	2,000	2,000			2,000	On Track to achieve additional Income
P&PPOL07	P&P	Finance & Revenues	Lindsay Sim	Council Tax - Premium on 2nd Homes	Perm	55,000	48,000		7,000	55,000	£48k forecast to be achieved based on current numbers at March. A small number of properties have been sold.
P&PPOL09	P&P	Corporate	Chris Alliston	No longer making payment to leavers who write in and request arrears	Cash	80,000	80,000			80,000	Will be realised by the end of the year. No payments being made per process established in HR team
P&PPOL23	P&P	Legal & Governance	Lee Robertson	Income & Charging - Licensing	Perm	2,500	2,500			2,500	On Track to achieve additional Income
PEPOL06	People	Care & Protection	Sharon Robertson	Review of third sector funding for children's services	Perm	44,760	44,760			44,760	To be monitored throughout the year
PEPOL07	People	Care & Protection	Sharon Robertson	Introduce multiagency equipment storage and recycling facility	Cash	20,000	20,000			20,000	To be monitored throughout the year
PEPOL10	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services charges	Perm	40,000	40,000			40,000	On Track - Charges Increased 24-25
PEPOL15	People	Support & Wellbeing	Catrina Scott	Reduce CLD service	Perm	71,804	71,804			71,804	On Track to achieve
PEPOL09A	People	Support & Wellbeing	Robbie Stewart	Review of Leisure Services - Option A	Perm	127,899	127,899			127,899	On Track to achieve
PEPOL18A	People	Education & Learning	Veronical Cully	Option A - Reduction 1fte in Psychological Service	Perm	46,741	46,741			46,741	Achieved
PEPOL21	People	Education & Learning	Michael Boyle	Review of Primary Class Sizes	Perm	195,450	0		195,450	195,450	Unachieved - Management action taken to reduce number of classes across primary schools, however, due to the number of long term absences the saving has not yet been achieved, The service is committed to deliver the same level of saving elsewhere within its budget
PLPOL02B	Place	Property	Alison Morrison	Janitorial Service Redesign	Perm	33,500	33,500			33,500	Achieved
PLPOL06	Place	Environment - Roads	Iain McDonald	Stop Winter footpath gritting by mechanical means and operate in core hours only	Cash	41,000	41,000			41,000	Achieved
PLPOL09	Place	Environment - Waste	Iain McDonald	Garden waste collection charge - increase from £45 to £48 (6.7%)	Perm	20,000	20,000			20,000	Achieved
PLPOL18	Place	Property	Alison Morrison	Property - Service Redesign	Perm	109,603	109,603			109,603	Restructure complete
PLPOL03C	Place	Property	Alison Morrison	School Meals income - 25p increase	Cash	46,689	42,689	4,000		46,689	To be monitored throughout the year
PLPOL15C	Place	Environment - Land	Iain McDonald	Reduce use of Agency staff for street cleaning 4 FTE to 2 FTE	Perm	60,000	60,000			60,000	On track to achieve
PLPOL23D	Place	Environment	Iain McDonald	Reduce Forestry by one FTE	Perm	17,522			17,522	17,522	Service has started process, however postholder still in post. Compensatory savings being found within the service.
Total Policy Savings 2024-25						1,047,668	818,696	9,000	219,972	1,047,668	

People	1,730,961	1,517,181	-	213,780	1,730,961
Place	1,336,634	1,082,338	113,800	140,496	1,336,634
P&P	2,315,320	2,296,320	12,000	7,000	2,315,320
Total	5,382,915	4,895,839	125,800	361,276	5,382,915
		90.95%	2.34%	6.71%	

People	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sept 2024	Variance movement Sept to Dec 2024	Narrative
	£000's	£000's	£000's	£000's	£000's	
Strategic Director	36	118	83	82	1	Forecast overspend of £0.083m reflects historic restructure saving not achieved £0.084m and staffing underspend (£0.001m) due to SD post 50% recharged to RIC April - May The movement of £0.001m relates to Insurance now forecast on Actual
Support & Wellbeing						
Customer Services	632	575	(57)	(35)	(22)	Libraries & Customer services: - £(0.057)m underspend due to staffing vacancies and staff turnover £(0.073)m, Supplies & Services £(0.006)m partly offset by forecast overspend of £0.022m in service charges for card machine terminals. The movement of (£0.022m) relates to further staff turnover (£0.012m), additional budget for 2024/25 Pay award £(0.006)m and reduction in forecast spend on Supplies & Services £(0.004)m.
Leisure & Sports Development	956	678	(278)	(202)	(76)	Sports Development: £(0.110)m forecast underspend - £(0.071)m Swimming (excess Budget), Discontinued Programs £(0.044)m, Ski Centre £0.020m additional maintenance and various other variances across Sports Programs of £(0.015)m Leisure: £(0.168)m forecast underspend - £(0.156)m underspend in Wellbeing Hub operating costs/Subsidy not required at this time and non staffing underspends £(0.012)m. The movement of £(0.076)m is mainly Swimming Programs additional income £(0.010)m, Additional Budget 2024/25 pay award £(0.025)m, Increase In forecast Leisure Income £(0.050)m which is partially offset by Sking income reduction due to closure £0.008m & various minor variances totalling £0.001m.
Total Support & Wellbeing	1,589	1,253	(335)	(237)	(98)	
Education & Learning						
Devolved Schools	38,896	38,296	(601)	(661)	60	Devolved Schools are reporting an underspend of £(0.601)m . This consists of £(0.796)m forecast underspend within Primary schools - staffing turnover and vacant posts. A underspend of £(0.032)m within Secondary schools consists of staffing £(0.192)m underspend vacant posts & turnover and per capita £0.160m overspend. ASN is forecasting an overspend of £0.226m - consisting of an overspend in staffing £0.069m, per capita of £0.056m and external placement income shortfall £0.101m. Early Years per capita is currently forecasting a minor overspend of £0.001m . The movement of £0.060m mainly relates to Secondary schools staffing previously assumed funded within Family Wellbeing Partnership . Any underspend in Devolved budgets is carried forward at year end into DSM earmarked reserves and is available for use in the next financial year.
Early Years	10,452	10,581	129	138	(9)	Early Years are forecasting an overspend of £0.129m . Kidzone out of school care £0.018m overspend due to shortfall in income and additional staffing costs (Janitors overtime), there is a review of fees ongoing to rectify shortfall. Mainstream Nursery provision is currently forecasting an overspend of £0.111m . Additional income for Out Of Hours Care £(0.049)m and EAC funded provision £(0.135)m, supply costs £0.022m overspend, staff turnover £(0.034)m underspend, Partner Nursery providers are forecast to overspend by £0.199m, there is a shortfall in "review of operating models "23-24/24-25" saving of £0.108m. The movement of £(0.009)m is due payments to Partner Nurseries £0.032m, Nursery meals increase in numbers £0.019m, Supply Costs £(0.016)m additional EAC funding £(0.035)m additional Income £(0.009)m
ASN Non Devolved	7,367	7,519	153	114	39	ASN Non Devolved is forecasting an overspend of £0.153m . Accessibility Strategy £0.006m overspend (demand led expenditure), Learning Assistants have a forecast overspend of £0.050m (£0.123m, staffing part offset by drawdown of covid consequential funding £(0.073)m), overspend of £0.084m in other ASN staffing and various non staffing variances totalling £0.013m. Overall overspend position reflects trends in previous years of increasing pressures on ASN budgets in both Devolved & Non Devolved areas. The movement of £0.039m is additional staffing Learning Assistants £0.026m, Travel escorts £0.014m, other ASN teams £0.007m part offset by reduction in forecast expenditure in Accessibility Strategy £(0.008)m
Primary Non Devolved	2,415	2,803	388	493	(105)	Primary Non Devolved is reporting an overspend of £0.388m due to; staff turnover / vacancies £(0.058)m, Teachers Supply costs overspend £0.172m (demand led) and £0.118m non staffing (Parent Pay fees £0.008m, Cleaning £0.040m, Seemis £0.035m, equipment & property works £0.035m). Unachieved saving (Primary Roles) £0.195m part mitigated by drawdown of remaining DSM earmarked reserves £(0.105)m, additional AY teaching requirement for Primary Classes £0.057m and various other minor £0.009m The movement of £(0.105)m is drawdown of remaining DSM earmarked reserves to partially offset unachieved Primary staffing saving.

People	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sept 2024	Variance movement Sept to Dec 2024	Narrative
	£000's	£000's	£000's	£000's	£000's	
Secondary Non Devolved	2,051	2,033	(19)	(27)	8	Secondary Non Devolved is reporting an underspend of £(0.019)m . Gaelic (Pupil Transport) £0.011m overspend, Teachers Supply costs underspend £(0.057)m, Music Instructors £0.032m overspend in staffing, various other minor variances totaling £(0.005)m. The movement of £0.008m relates to an increased forecast for Teachers Supply costs
Pupil Equity Funding	2,223	2,223	(0)	0	(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	803	810	6	11	(5)	Business Management is forecasting an overspend of £0.006m , historic saving Head Of Education post re-instated £0.052m, partially offset by vacant post, staff turnover & funded posts (£0.046)m. The movement of £(0.005)m relates to staffing (additional budget for Chief Officers Pay Award)
Other Areas	850	746	(105)	(99)	(6)	In other areas, Psychology Service £0.000m, School Crossing Patrols Officers £(0.012m) and CLD £(0.093)m combine to an underspend of £(0.105)m being, Crossing Patrol Staffing (£0.012m), CLD staffing £(0.085m) and Holiday Programs £(0.010)m. The movement of £(0.006)m relates to Holiday Programs with no further spend £(0.010)m and additional staff costs of £0.004m
Education & Learning Total	65,058	65,010	(48)	(31)	(17)	
Care & Protection						
Children's Commissioned Services	750	750	0	(42)	42	Spend in line with budget and spending plan, movement due to updated forecast.
Corporate Parenting						<p>Corporate Parenting is forecasting an underspend of £(0.532)m which is a movement of £(0.378)m:</p> <p>Family Placement Team: Adoption Payments overspend of £0.150m - more placements than budgeted, backlog of care planning due to Covid; Respite Care overspend of £0.039m - due to use of respite care as alternative not in place for foster place break downs and increase in emergency respite, Professional Fees overspend of £0.020m, Staffing costs underspend of £(0.060)m due to delays in recruitment, Legal fees underspend of £(0.056)m- Originally 4 placement Fees but reduced to 3, Fostering & Kinship Payments underspend of £(0.032)m - internal fostering provision, Other Local Authorities fostering payments underspend of £(0.032)m - Children placed out with the Authority. Movement of £(0.054)m relates to a reduction in expected legal adoption fees.</p> <p>Kinship: Kinship payments overspend of £0.125m - relating to residency orders, due to an increase in kinship placements Various small overspends £0.008m including pupil transport, professional fees and legal fees. Kinship payments underspend of £(0.338)m relating to overspend above in residency payments. Increase in Resident orders equates to a decrease in Kinship Payments. Movement of £(0.063)m relates to reduced kinship payments and other small variances.</p> <p>External Foster Care: Underspend: £(0.047)m External Fostering Costs Only - Forecast based on 50 Placements. Movement of £(0.208)m due to additional staffing funding</p> <p>Throughcare/Aftercare: Other Agencies Payments overspend of £0.030m - flat rented in Clacks, partly offset by Home Office funding Payments to Individuals overspend of £0.025m - Payments to Young People Payments to Other Local Authorities overspend of £0.019m - Rent for an Individual outwith the area Other Council Accounts overspend of £0.012m- Young People with their own tenancies being supported by tcac service Staffing costs underspend of £(0.058)m - due to maternity leave. Movement of £0.014m relates to other agencies payments £0.029m offset by £(0.015)m payments to individuals.</p> <p>Childrens Unit: Staffing overspend of £0.101m; due to additional absence cover and changes in contractual provisions during the year such as sleepover payments, post regrading not previously budgeted. Other costs overspend of £0.014m, Pupil and Transport overspend of £0.005m Movement of £0.033m relates to increased agency and miscellaneous small variances.</p> <p>Other: Unaccompanied Young Asylum Seekers Other Income of £(0.250)m - used to offset against the budgets where unaccompanied young people staying at Woodside Childrens unit, this is a movement of £(0.100)m on previously reported income. £(0.208)m increase in Budget for childrens pay -added to Budget for uplift in Providers Rates - to be vired as follows: £(0.164)m Other Residential - Private Residential Homes, £(0.028)m Disabilities - Home Care, £(0.010)m Disability SDS, £(0.006)m Other Agency Payments</p>
	7,344	6,812	(532)	(154)	(378)	

People	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sept 2024	Variance movement Sept to Dec 2024	Narrative
	£000's	£000's	£000's	£000's	£000's	
Fieldwork Children And Families	1,732	1,854	122	84	38	<p>Fieldwork Childrens and Families overspend of £0.122m and movement of £0.038m:</p> <p>Initial Assessment Team: Staffing costs are overspent by £0.035m due to use of agency staff to fill vacancies, also linked to SCIM - deliver new model with no additional funding Payments to Other Local Authorities are overspent by £0.026m relating to SCIM costs payable to Falkirk Council and overspend of £0.004m for staff travel. Movement of £0.026m for above payment for SCIM.</p> <p>Long Term Team: Overspends relating to Pupil and Client Transport £0.026m, legal fees £0.015m, ASP Co-ordinator Professional Fees - cost of Independent Chair, Clacks and Stirling Adult Support and Protection Committee £0.015m and section 22 payments £0.004m These are partially offset by underspends in staffing costs £(0.018)m with vacancies and absence being filled by agency staff. Movement of £0.025m relates to agency costs, transport and professional fees.</p> <p>Training:£0.014m on unachieved income, movement of £(0.010)m due to recharge of staffing costs</p> <p>Other small movement £(0.002)m</p>
Residential Placements	3,791	4,139	348	213	135	<p>Residential Placements overspend of £0.348m, movement of £0.135m:</p> <p>Residential Placements: Payments to Educational Establishments overspent by £0.442m and movement of £0.026m - Forecast based on 4 current 39 week education only placements plus 4 current 52 week combined care and education placements, an assumption of 5% uplift has been applied to each placement not yet confirmed by placement providers. Payments to Other Local Authorities educational needs are overspent by £0.032m and movement of £0.015m - 1 additional care package and classroom support and travel Payments to Private Residential Homes are underspent by £(0.121)m and movement of £0.086m- Based on 5 current placements</p> <p>Continuing Care: Payments for Continuing Care Supported Accommodation are underspent by £(0.006)m - Step Up, Residential, External Fostering - note demand linked to repurposing of budget to support varyd developments. Movement of £0.028m relates to reduced other income and £(0.021)m amended to incorporate 7 step up placements. Other small variance £0.001m</p>
Management and Support	1,040	984	(56)	(9)	(47)	<p>Management and Support underspend £(0.056)m and movement of £(0.047)m: due to underspends in staff costs of £(0.078)m, professional fees £(0.008)m, additional income £(0.020)m and small variances of £(0.004)m, offset partially by overspends in agency £0.008m and payments to other Local Authorities £0.046m</p> <p>Movement:£(0.047)m relates to additional pay funding £(0.053)m and other small overspends totalling £0.006m</p>
Permanence Team	202	300	98	150	(52)	<p>Permanence Team overspend £0.098m and movement of £(0.052)m:</p> <p>Staff costs are showing as overspent by £0.081m, this is a misscoding and will be corrected for next report, should be Disability Team in Early Intervention, Legal expenses are overspent by £0.013m and have moved by £0.012m and staff travel by £0.003m, there is also a small variance movement of £0.001m. Agency costs have had a favourable movement of £(0.065)m.</p>
Early Interventions	1,855	1,784	(71)	(172)	101	<p>Early Intervention underspend £(0.071)m and movement of £0.101m:</p> <p>Whole Family Wellbeing Fund: Staffing overspend of £0.054m - this post is covered from WFWF funding for 1 year with a 3 month extension covered from underspend in CWD Staffing, movement of £0.053m in payments to voluntary organisations</p> <p>Disability Team: Unrealised income of £0.033m Income from NHS due to delay in processing from NHS and a slight reduction in packages Staffing costs are underspent by £(0.073)m due to staff member being costed in Permanence Team, movement £0.034m, CWD Payments across Respite, Payments to Other Agencies and Payments to NHSFV (Complex Care) underspent by £(0.064)m, Equipment underspend across CWD £(0.020)m and Self directed support underspent by £0.012m and movement of 0.035m in payments to individuals. Movement of £0.010m due to unrealised income, reduction in payments to third parties £(0.019)m</p> <p>Planning & Commissioning: Overspend and movement in payments to other organisations £0.009m Health Authorities Central Carers Association 2024/25 HSCP - would have been Childrens Commissioned Services before - shared contract with HSCP</p> <p>Other small variance movements £(0.001)m</p>

People	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sept 2024	Variance movement Sept to Dec 2024	Narrative
	£000's	£000's	£000's	£000's	£000's	
Community Justice	327	300	(27)	0	(27)	Community Justice underspend £(0.027)m and movement of £(0.027)m: Social Services Community Justice: Staffing underspend of £(0.013)m, payments to voluntary organisations overspent by £0.007m and movement of £(0.027)m offset by additional funding for shared costs with Housing £(0.028)m and other small overspends of £0.002m. Violence Against Women & Girls: Staffing overspend of £0.016m, Staff training overspend of £0.002m, partially offset by other Local Authority income received £(0.013)m.
Criminal Justice Service	1,597	1,605	8	1	7	Criminal Justice Service overspend £0.008m and movement of £0.007m: Majority of spend is grant funded, minor overspend and movement across various cost centres
Total Care & Protection	18,638	18,528	(110)	71	(181)	
Directorate Total	85,320	84,910	(410)	(115)	(295)	

Place	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sep 2024	Variance movement Sep to Dec 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director	226	200	(26)	(58)	32	Directorate 2023/24 VS saving forecast to be partly achieved
Development	2,078	1,568	(511)	(50)	(460)	<p>Planning and Building standards: £(0.087)m underspend and movement £(0.074)m in staffing costs due to delays in recruitment.</p> <p>Economic Development: £(0.332)m underspend and movement of £(0.285)m due to external funding (UKSPF) of salary costs and an underspend in client amenities. Movement due to updated forecasts</p> <p>Environmental Health: £(0.071)m underspend and movement of £(0.023)m due to staffing vacancies.</p> <p>Trading Standards: £0.037m overspend, no movement due to higher than budgeted costs from Stirling Council, previously the team was running with vacancies but these have all been filled resulting in a higher charge.</p> <p>Energy and Sustainability: £(0.013)m underspend and movement of £(0.034)m</p> <p>£(0.026)m underspend, £(0.011)m movement in Countryside rangers due to staffing;</p> <p>£0.013m overspend and movement due to RSPB spend for agreement between Stirling and Falkirk for Climate Forth and Inner Forth Future Partnership and gatekeeper costs for Gartmorn Dam;</p> <p>£(0.036)m movement due to budget realignment for LHAEES and climate change.</p> <p>Implementation: £(0.044)m underspend and movement due to staffing vacancies.</p>
						<p>Fleet: £(0.123)m underspend and movement of £(0.004)m</p> <p>£(0.028)m underspend on tyres due to less wear and tear;</p> <p>£0.015m overspend, £0.001m movement in insurance due to increased costs</p> <p>£(0.100)m underspend, £(0.005)m movement due to increased income from avoidable repairs and recharges to HRA, Criminal Justice & Education</p> <p>£(0.007)m underspend in Computer Software Maintenance</p> <p>£(0.003)m various small underspends.</p> <p>Land: £0.074m overspend and movement of £(0.075)m:</p> <p>£(0.149)m underspend, £(0.128) movement due to staffing;</p> <p>£(0.080)m underspend, £0.050m movement due to increased income for internal work carried out. This offsets £0.062m unachieved income for factoring work no longer carried out;</p> <p>£0.253m overspend and movement of £0.035m in contractor costs as a result of high vacancies and increase in work undertaken by external providers;</p> <p>£0.051m overspend and movement of £(0.032)m on materials, short term vehicle hire and equipment due to increase in work carried out.</p>

Place	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sep 2024	Variance movement Sep to Dec 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Environment	9,747	9,458	(290)	(232)	(57)	<p>Roads: £0.043m overspend, and movement of £(0.009)m: £(0.042)m underspend and movement in footways and paths due to a reduced level of work carried out £0.067m overspend in Street Lighting Power Electricity due to increased prices £0.011m overspend and movement on Winter Maintenance as a consequence of adverse weather £0.007m overspend and movement on wall repairs £0.015m movement budget realignment.</p> <p>Transportation: £(0.182)m underspend, and movement of £(0.121)m: £(0.126)m underspend and movement of £(0.062)m in staffing costs as a result of a delayed recruitment to vacancies; £(0.056)m underspend and movement due to additional income from electrical vehicle charging points.</p> <p>Waste: £(0.101)m underspend and movement of £0.134m: £(0.377)m underspend and movement of £(0.005)m due to increased waste income (92% additional income is internal) £(0.048)m underspend and movement of £0.045m in staffing costs due to vacancies £(0.045)m underspend and movement of £(0.040)m on waste treatment routes £(0.021)m underspend and movement of £(0.001)m on equipment purchases £(0.006)m underspend and movement of £0.054m on various expenditure areas £0.260m overspend and movement of £0.059m on contractor spend as a result of work being carried out on the building at HWRC Forthbank and the gas explosion earlier in the year; £0.115m overspend, no movement on Transfer Loading Station at Polmaise; £0.020m overspend and movement of £0.015m due to legal fees for Bioban invitation to tender; £0.001m overspend and movement of £0.007m on various small spend.</p>
Housing	426	120	(305)	(216)	(90)	<p>ASBO/CSP: £(0.081m) underspend and movement of £0.017m £(0.129)m from two vacancies currently not filled and not expected to fill before end of the year £(0.009)m from Anti-social measures contractor budget not expected to spend £(0.004)m from Landlord Registration income higher than original budget assumption £(0.003)m Computer software £(0.002)m mileage £0.052m Housing support team income from other council accounts lower than originally anticipated £0.017m severance payment previously forecast at £0.033m - to be recharged centrally</p> <p>Homeless & Specialised Accom: £(0.143)m underspend, no movement: £(0.138)m Homeless prevention fund £(0.234)m net surplus homelessness position between rents and B&B supported accommodation costs; £0.038m contractor costs with the level of homelessness increasing; £0.047m utility costs with the level of homelessness increasing; £0.054m furniture purchase costs increased with the level of homelessness increasing; £0.061m Government Income budget not received and is not expected at this point £0.019m other agency payments above budget assumption £0.015m other small changes within homelessness budgets £(0.015)m additional funding for temporary accommodation received in settlement funding</p> <p>Housing and Community Safety: £(0.011)m underspend, movement £(0.005)m £(0.012)m Employee Management Costs budget will not be utilised before year end £0.001m other small variances</p> <p>Resettlement Programmes: £(0.062)m underspend, movement £0.000m due to timing of Earmarked Reserves drawdown and spending Ukrainian grant fund, additional in year funding of £(0.053)m received as part of local government settlement, will be earmarked for 2025/26</p> <p>Strategic Housing Authority: £(0.008)m, no movement £(0.005)m Other income in affordable housing received, not previously budgeted; £(0.002)m Printing budget expected not to be utilised.</p>

Place	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sep 2024	Variance movement Sep to Dec 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Property	22,850	22,757	(93)	(17)	(76)	<p>Catering: £(0.034)m underspend and movement of £(0.002)m due to staffing.</p> <p>Building Operations: £0.021m overspend and movement of £(0.011)m: £(0.384)m underspend, no movement on repairs and maintenance; £(0.019)m underspend and movement within office moves; £0.258m overspend no movement on utilites due to increase in cost; £0.166m overspend and movement of £0.008m within other council accounts property admin.</p> <p>Facilities: £(0.183)m underspend and movement of £(0.124)m due to staffing.</p> <p>Rental Income: £0.103m overspend and movement of £0.061m due to decrease in rental income and unachieved saving for recharge of insurance premiums.</p>
Directorate Total	35,327	34,103	(1,224)	(574)	(651)	

Partnership & Performance	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget at Dec 2024	Previous variance at Sep 2024	Variance movement Sep to Dec 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Strategic Director - P&P	(199)	165	364	365	(1)	Strategic Director: Overspend £0.364m - £0.350m relates to historic VS saving and unrealised VS savings in year, £0.014m to be offset with HR Senior Manager Saving below.
						Finance: Underspend £(0.196)m: £(0.159)m Underspend on staffing due to vacancies £(0.080)m additional income relating to Procurement Rebates, earmarked for use in 2025/26 £0.043m higher than budgeted Professional fees and other smaller variances, mainly relating to £0.028m Revaluation of Sample of Non-Current Assets and £0.006m Audit Scotland Revenues: Underspend £(0.477)m: £(0.346)m Less NDR and Empty Property Relief awarded than funding provision £(0.211)m Scottish Welfare Fund Crisis & Community Grants - additional grant fuinding to be carried forward for 2025/26 £(0.127)m Underspend on staffing due to vacancies and time taken to recruit following restructure £0.200m Rent Allowances and Rebates partly due to increased homelessness and use of Bed & Breakfast accommodation £0.007m Various items including Mail costs and Professional Fees. Movement relates to: £(0.283)m Housing Benefit rent rebates and allowances re-assessment of pressure £(0.243)m NDR and Empty Property Relief Mid Year forecast update £(0.174)m Scottish Welfare Fund Crisis & Community Grants - additional grant and forecast update in line with latest reporting £(0.047)m Other smaller variance movements
Finance & Revenues	5,122	4,449	(673)	74	(747)	
						HR & Workforce Development: £(0.058)m Staffing underspend mainly due to in year saving on HR Service Manager post less costs of acting up arrangements and other staff vacancies £(0.029)m Corporate training underspends due to non-delivery of some training areas £0.036m Overspend on Occupational Health contract with supplier due to volume of demand led occupational health referrals £0.001m Other small variance.
HR & Workforce Development	1,943	1,893	(50)	(32)	(18)	
						Legal and Democracy: £(0.090)m underspend due to Staffing £(0.160)m vacancies offset by projected £0.070m overspend on external legal provision Elections: £(0.089)m Underspend due to no Local Elections - General Election fully funded Registrars: £(0.032)m Underspend on staffing due to vacancies Audit & Fraud: £0.041m Internal Audit Fees relating to 2023/24 Scottish Certificates: £0.035m overspend in staffing due to unrealised income not offsetting cost.
Legal & Governance	1,797	1,661	(136)	(43)	(92)	
						IT: Underspend £(0.198)m: £(0.148)m Underspend on staffing due to vacancies £(0.041)m 3% Underspend on Software maintenance Budget £(0.020)m Hardware & Peripherals underspend due to use of Capital Budget and non-renewal of Park Place technologies £0.011m Telephony overspend due to delay in Openreach connection installation as part of new Telephone System implementation Strategy & Performance: Underspend £(0.116)m: £(0.215)m Underspend on staffing due to vacancies £(0.009)m Other small variances £0.100m Income budget which was created alongside the funding officer post, but income has never been achieved. Offset with vacancies in 2024/25, will require a Budget pressure or other savings to resolve going forward. £0.008m Other historic savings unachieved Movement relates to: £(0.048)m Software & Hardware forecast updates and utilisation of capital budget £(0.075)m Salaries, Postage costs & Voluntary organisations forecast updates
Partnership & Transformation	4,352	4,039	(314)	(191)	(123)	
						Spend in line with budget
Working Smarter	124	124	(0)	0	(0)	
Directorate Total	13,139	12,331	(808)	174	(982)	

**Corporate Budgets & Sources of Funding
Variances as at December 2024**

Appendix 6

Corporate	Annual Budget 2024/25	Forecast to March 2025	Forecast to Budget at March 2025	Previous variance at Sep 2024	Variance movement Sep to Dec 2024	Narrative
	£'000	£'000	£'000	£'000	£'000	
Chief Executive	327	316	(11)	(10)	(1)	£(0.010)m underspend on staffing vacancies
Corporate Services	(755)	(411)	344	579	(235)	Overspend relates to: £0.344m Corporate savings centrally held to be achieved within services - family friendly, turnover and mileage. Achievement monitored throughout year. £0.203m of the movement relates to additional pay funding held centrally at this time.
Misc Services - Non Distributed Costs	1,100	1,100	0	0	0	Spend expected in line with budget, confirmed at year end
Central Support	(1,315)	(1,315)	0	0	0	Spend expected in line with budget, confirmed at year end
Central Scotland Valuation Joint Board	490	490	0	0	0	On budget in line with requisition
Interest on Revenue Balances	(205)	(250)	(45)	0	(45)	Income from short term cash deposits higher than budget due to more favourable interest rates
Loans Fund Contribution	6,233	5,958	(275)	0	(275)	Borrowing for capital programme less than budgeted
Contribution to Bad Debt Provision	100	100	0	0	0	Calculated at the end of the year based on age of debt
Total expenditure	5,975	5,988	13	569	(556)	
Sources of Funding	(168,615)	(168,615)	0	0	0	Funding expected in line with budget
Total	(162,640)	(162,627)	13	569	(556)	

Health & Social Care Partnership

Forecast Variances as at December 2024

Appendix 7

	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget Dec 2024	Previous Variance at Sept 2024	Variance movement Sept to Dec 2024	Narrative
Employees						
Employee Expenditure	10,107	9,747	(360)	(291)	(69)	Partnership continues to underspend due to vacancies & delays/postponements in planned recruitment.
Employees Total	10,107	9,747	(360)	(291)	(69)	
Long Term Care						
Nursing Homes	10,956	13,013	2,057	2,133	(76)	The budget provides for approx. 208 places compared to the current number of 343, the movement is due to a slight reduction in users based on data available.
Residential Homes	3,202	3,456	254	426	(172)	The budget provides for approximately 40 places and there are currently 58 service users in residential homes. Movement £(0.172)m- £(0.044)m Budget increase transfer from Voluntary Organisations & £(0.128)m reduction in forecast based on data available
Long Term Care Total	14,157	16,469	2,312	2,559	(247)	
Community Based Care						
Care at Home	14,365	17,591	3,226	3,229	(3)	The budget provides for approximately 12,800 hours of care per week - 1080 patients currently operating at 15,718 hours of care per week Movement based on most up to date data available
Day Care	209	527	318	318	()	Demand for daycare exceeds the budget, currently operating at 31 service users with top seven service users accounting for £312k
Direct Payments	1,239	1,557	317	297	20	The demand for Self-Directed Support continues to grow with numbers standing at 91 <u>Movement based on the most up to date CCIS data</u>
Housing Aids and Adaptations	159	162	3		3	Slight overspend projected <u>Movement based on the most up to date CCIS Data</u>
Housing with Care	62	74	12	12		Demand led support package in excess of budget

	Annual Budget 2024/25	Forecast to March 2025 as at Dec 2024	Variance Forecast to Budget Dec 2024	Previous Variance at Sept 2024	Variance movement Sept to Dec 2024	Narrative
Respite	65	331	267	331	(64)	Respite for Clients 156 clients and carers. The movement follows the re-location of costs to long term care.
Community Based Care Total	16,100	20,243	4,143	4,187	(44)	
Misc Third Party Payments						
Voluntary Organisations	248	124	(124)	(170)	46	Underspend forecast as final allocation of funding still to be agreed in line with Strategic Commissioning Plan. Movement - £(0.044)m Budget decrease transfer to Residential Homes
Misc Third Party Payments	739	684	(55)	35	(90)	This budget covers payments to other Local Authorities and NHS. Movement: Budget Increase £0.091m - additional funding relating to LG Pay not previously forecast
Misc Third Party Payments Total	987	808	(179)	(135)	(44)	
General Supplies						
Supplies	405	447	43	44	(1)	This budget covers a range of equipment and operational materials.
Transport Expenditure	48	54	6	6		Staff travel costs have increased following the expansion of the Rapid/Reablement service.
Premises Expenditure	12	39	27	27		Increasing expenditure on cleaning materials due to maintaining additional control measures and rent.
Supplies and Services Total	465	541	76	77	(1)	
Income						
Client Contributions and other income	(5,168)	(5,528)	(359)	(357)	(2)	Client income from non personal care, MECS, residents contributions at Menstrie House and Ludgate.
Resource Transfer (Health)	(7,794)	(7,741)	53	53		Resource transfer income from NHS This position has been updated with confirmation of transfer amounts.
Income Total	(12,962)	(13,268)	(306)	(304)	(2)	
Total	28,853	34,539	5,686	6,093	(407)	

Capital Projects Outturn to Quarter 3 2024-25

Appendix 8

Expenditure as at 16-01-25

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 31 December 24	Projected Out-turn to Q3	Projected (Under)/ Overspend	Anticipated Cried to 2025/26 Budget	Comment for Audit & Scrutiny Committee V3
x			£	£	£	£		
Community Investment Strategy								
10307	KWELLS/A Davidson	UK GOV Shared Prosperity Fund UKPF	176,000	182,412	176,000	0		All committed to grants for community groups expected to be fully spent. Budget increased by £16k agreed by UKSPF Programme Board to increase capital allocation and reduce revenue allocation. £50k virement to 10334 Forthbank Renewable Energy and Food project
10334	Lawrence Hunter	Forthbank Renewable Energy and Food Growing	50,000	0	0	-50,000		UK SPF Programme Board agreed an allocation of £50k from the UKSPF capital budget towards this project.
10272	N HERKES/MBOYLE	Free School Meals Equipment	257,000	0	0	-257,000		Additional £256k SG allocation notified in the October Payments Profile
10305	MBOYLE	ISACS Lochies School	6,014	9,485	9,485	3,471		Full spend anticipated
10174	AMACKIE	Fitness Suite Replacement	6,000	4,305	4,305	-1,695	1,695	Carry forward anticipated
10149	Andrew Buchannan	Clackmannan Regeneration	1,487,860	150,155	597,860	-890,000	890,000	Majority of project works were undertaken during 2023/24. Works in 2024/25 is mainly on affordable housing and commercial units in Main Street.
10164	C.JARVIE	Clackmannan CAP	93,000	0	0	-93,000	93,000	Not progressed during 2024/25. Carry forward £93k included in 2025/26 approved budget
10125	AMORRISON2	Banchory Primary School - School Development	16,000	0	0	-16,000		Not required 2024/25
10209	KWELLS/Jane Burridge	City Deal RPMD	100,000	0	81,776	-18,224		Spend based on projection from RPMD - vacancies in RPMD during the year
10213	KWELLS/Jane Burridge	Innovation Hub Delivery	330,000	0	180,000	-150,000	150,000	Anticipated expenditure of £180k in 2024/25 with carry forward of £150k included in 2025/26 approved budget
10283	KWELLS/Jane Burridge	City Region Deal	2,970,000	0	0	-2,970,000	2,970,000	100% Grant funded. Projects delayed. Carry forward of £2,970k included in 2025/26 approved budget
10191	KWELLS	Town Centre Regeneration Fund	245,480	0	50,000	-195,480	195,000	Carry forward of £195k included in 2025/26 approved budget
10290	KWELLS	City Region Deal - Resourcing	403,717	75,344	195,717	-208,000	208,000	Carry forward £208k included in 2025/26 approved budget
10251	Ross McGuire	Wellbeing Hub - Permanent	5,704,653	2,357,372	3,929,066	-1,775,587	1,776,000	Underspend anticipated as phasing of expenditure updated due to delay in commencement of groundworks. Enabling works to March 2025 are reflected in the forecast and a carry forward £1,776k included in 2025/26 approved budget
10254	LROBERTSON	Capital Program Legal Resource	61,928	4,113	57,928	-4,000	4,000	
10292	Ross McGuire	Wellbeing Hub & Lochies - Resourcing	424,907	111,175	219,278	-205,629	205,629	Underspend anticipated due to rephasing of expenditure to reflect new Project Management contract over the length of the project. Under spend of £187k included in 2025/26 approved budget. Additional carry forward anticipated.
10027	IMCDONALD	Allotment Extension	40,000	0	40,000	0		
10323	kphilliben	Above Ground Fuel Storage Tank Replacement at Kelliebank	100,000	97,103	100,000	0		
10324	kphilliben	Vehicle Lift Replacement at Kelliebank Depot	60,000	57,660	60,000	0		
10325	kphilliben	Vehicle drive through wash bay upgrade at Kelliebank De	80,000	0	80,000	0		
10320	KWELLS/Chris Hargrove	Alva Cemetery Extension	130,000	0	130,000	0		
x			12,742,559	3,049,125	5,911,415	-6,831,144	6,493,324	
Fleet Asset Management Strategy								
10062	kphilliben	Vehicle Replacement	552,675	277,505	400,000	-152,675	152,675	Budget has been fully committed but delivery for some vehicles may not occur until new financial year. Carry forward anticipated
10322	CHARGROVE	New Amazone Grass Cutter & Collector	25,000	24,950	25,000	0		Budget fully spent
x			577,675	302,455	425,000	-152,675	152,675	
IT Asset Management Strategy								
10041	JALLAN	Schools ICT Replacement - All Primaries	226,020	39,874	90,000	-136,020		Some carry forward anticipated, to be confirmed at year end
10031	JALLAN	Schools ICT Replacement - Alva Academy	42,000	17,564	31,526	-10,474		
10011	JALLAN	Schools ICT Replacement - Lomshill Academy	41,000	15,649	33,908	-7,092		
10000	JALLAN	Schools ICT Replacement - Alloa Academy	42,000	14,528	28,394	-13,606		
10230	JALLAN	ICT Replacement (Secondary Schools)	0	12,885	0	0		Expenditure to be spread across Alloa, Alva and Lomshill Academies
10064	JALLAN	IT Infrastructure	90,000	134,273	85,000	-5,000		
10187	JALLAN	Digital Infrastructure	15,000	1,050	4,000	-11,000	10,000	Fibre ducts completed. Carry forward anticipated
10202	JALLAN	Digital Learning Strategy	250,000	249,965	249,965	-35		
10210	JALLAN	Homeworking	153,881	26,150	82,055	-71,826	71,826	Budget has been fully committed but delivery of some equipment may not occur until new financial year. Carry forward anticipated
10255	ABONNER	Digital Transformation - Work Smarter	892,474	218,297	467,474	-425,000	425,000	Carry forward of £335k included in 2025/26 approved budget for 10255/10294 combined
10256	C.JARVIE	IT Resourcing - Corporate	124,000	0	124,000	0		Full spend anticipated
10257	C.JARVIE	IT Resourcing - Digital Rollout	51,000	0	51,000	0		Full spend anticipated
10282	C.JARVIE	Social Care System MVP	160,000	80,000	80,000	-80,000	80,000	Carry forward of £80k included in 2025/26 approved budget
10294	ABONNER	Working Smarter (IOT, RPA) - Resourcing	0	68,330	90,000	90,000	-90,000	Carry forward of £335k included in 2025/26 approved budget for 10255/10294 combined
10295	C.JARVIE	Future Ways of Working - Resourcing	94,000	87,953	94,000	0		Full spend anticipated
10231	AMORRISON2	Building Energy Management System	40,000	13,090	40,000	0		Full spend anticipated
10065	lbarker	Social services adaptations	75,000	1,849	75,000	0		Full spend anticipated
10253	lbarker	Tech Analogue to Digital Trans	204,567	104,780	150,567	-54,000	54,000	Carry forward of £145k included in 2025/26 approved budget. Likely to reduce following finalisation of 2024/25 expenditure.
10317	LROBERTSON	Case Management System	8,000	0	0	-8,000	8,000	Carry forward of £8k included in 2025/26 approved budget
10318	JALLAN	M365 Resourcing Implementation	153,000	125,246	125,246	-27,754	27,500	Carry forward anticipated
10326	C.JARVIE	Digital and IT PMRO Resourcing	129,000	0	0	-129,000	129,000	Carry forward anticipated
10327	C.JARVIE	IT Network Switching	300,000	0	0	-300,000	300,000	Carry forward of £300k included in 2025/26 approved budget
x			3,090,942	1,211,482	1,902,135	-1,188,808	1,015,326	
Land Asset Management Strategy								
10284	IMCDONALD	National play park and open space improvements	170,799	161,848	161,848	-8,951		
10005	IMCDONALD	Park, Play Area & Open Space Improvements - Alloa	25,000	0	25,000	0		
10061	kphilliben	Wheeled Bins	30,000	27,871	30,000	0		
10289	kphilliben	Poimaise Waste Transfer Station	77,000	0	0	-77,000	77,000	No capital works have been or will be undertaken this financial year by Stirling Council. Carry forward of £77k included in 2025/26 approved budget
10258	AMORRISON2/Francois Gows	Kilncraigs - Stone Preservation	150,000	0	30,000	-120,000	120,000	Capacity has delayed works until 2025/26. Carry forward of £120k included in 2025/26 approved budget
10096	Lawrence Hunter	Gartnorn Dam Country Park	55,000	0	55,000	0	0	Full spend anticipated

Project ID	Project Manager	Project ID Description	Amended Budget	Expenditure As at 31 December 24	Projected Out-turn to Q3	Projected (Under)/ Overspend	Anticipated C/fwd to 2025/26 Budget	Comment for Audit & Scrutiny Committee V3
x			£	£	£	£		
10279	Stuart Graham	Clackmannan Tolbooth	269,690	295,548	260,550	-9,140		Full spend anticipated
10086	Lawrence Hunter	Renewable Energy Projects	100,000	0	50,000	-50,000	50,000	Carry forward of £50k included in 2025/26 approved budget.
x			877,489	485,267	612,398	-265,091	247,000	
Place Based Investment Fund								
10300	KWELLS/Neil Ramsay	Tullbody Civic Centre - Outdoor Playing Surface	604	0	0	-604		
10301	KWELLS/Neil Ramsay	Hawthill Community Centre - Outdoor Playing Surface	9,529	19,680	19,680	10,151		Payment is final grant to Hawthill Comm to be funded from PBIF budget
10302	KWELLS/Neil Ramsay	New Cycle Facilities	124,557	115,055	135,200	10,643		Projects has suffered delay due to asbestos found on site.
10308	KWELLS/Neil Ramsay	Place based Investment	130,998	3,167	35,808	-95,190		
x			265,688	137,902	190,688	-75,000	0	
Property Asset Management Strategy								
10226	AMORRISON2	Wellbeing Hub - Demolition of ALB-Review PO commitm	2,000	0	2,000	0		Project completed - budget is in respect of retention anticipated to be spent in 2024/25
10268	KWELLS	Nature Restoration Fund	110,720	11,176	100,000	-10,720		Carry forward anticipated. Requirement for Scottish Government to approve carry forward of grant to 2025/26
10303	LHUNTER	Vacant & Derelict Land IP	15,443	17,725	0	-15,443		Project on going. Carry forward anticipated
10214	AMORRISON2	Kilncraigs - Roof	314,052	114,940	111,940	-202,112		Project complete
10045	Stuart Graham	Statutory Compliance DDA Schools	20,000	13,315	20,000	0		Full spend anticipated
10046	Stuart Graham	Compliance - Asbestos Removal (Schools)	12,000	3,995	12,000	0		Full spend anticipated
10221	Stuart Graham	Cemetery Walls Upgrade	371,685	109,177	109,277	-262,408	260,000	Procurement issues have delayed expenditure in 2024/25. Carry forward anticipated
10224	AMORRISON2	Learning Estate Cleaning Equipment	10,000	0	10,000	0		Full spend anticipated
10286	IMCDONALD	Alva Primary School Bridge	35,000	0	0	-35,000	-35,000	Carry forward anticipated
10287	CHARGROVE	Land Welfare Facilities - Replacement	46,000	45,986	45,986	-14		Project completed July 2024
10288	LSANDA	Local Care Provision (Woodside)	40,000	3,699	4,000	-36,000	36,000	Carry forward of £36k included in 2025/26 approved budget
10293	AMORRISON2	Property - Resourcing	93,000	0	56,000	-37,000		
10298	KWELLS	Capital Programme Support - Resourcing	324,000	51,391	284,000	-40,000	40,000	Staff costs to be transferred from revenue
10220	AMORRISON2	Clackmannan Town Hall Roof and Wall Upgrade	165,000	13,960	14,000	-151,000		Project complete
10260	AMorrison2/Francois Gouws	Learning Estates - Option Appraisals	620,000	21,004	38,000	-582,000	582,000	Carry forward of £582k included in 2025/26 approved budget to address schools marked as category C.
10321	Stuart Graham	Remedial works at The Whins and Ludgate House	78,000	0	0	-78,000	78,000	Carry forward anticipated
10328	CHARGROVE	Dollar Changing Facilities	26,000	0	0	-26,000		No expenditure anticipated in 2024/25.
x			2,282,900	406,367	807,203	-1,475,697	961,000	
Roads Asset Management Strategy								
10051	GMAACLACHLAN	Carriageways - Roads	1,800,000	1,510,655	1,800,000	0		Full spend anticipated
10054	SCULLEN	Bridge Improvements	75,000	26,456	75,000	0		Full spend anticipated
10056	GMAACLACHLAN	Lighting Replacement	160,000	106,597	160,000	0		Full spend anticipated
10222	SCULLEN	Active Travel Route - Alloa-Alva-Menstrie	0	-44,000	0	0		Project complete - Expenditure is accrual for retention payment.
10309	SCULLEN	SG Road Safety Improvement Fund	82,145	8,800	82,145	0		Project is 100% funded by Transport Scotland. Full spend anticipated
10049	SCULLEN	Flood Prevention	116,000	41,477	116,000	0		Full spend anticipated
10050	SCULLEN	Cycle Routes	100,000	34,006	100,000	0		Full spend anticipated
10311	SCULLEN	Community Bus Fund	71,787	28,595	35,000	-36,787	37,000	Carry forward of £37k included in 2025/26 approved budget
10310	SCULLEN	National Cycle Network Accessibility Improvements	0	4,855	4,900	4,900		
10312	SCULLEN	Cycling, Walking and Safer Routes 2023/24	359,039	0	359,039	0		Project is 100% funded by Transport Scotland. Full spend anticipated.
10319	SCULLEN	Active Travel Route - Fishcross to Alva	400,000	0	400,000	0		Full spend anticipated
10329	SCULLEN	People and Place Project	175,200	14,382	175,200	0		Full spend anticipated
10335	SCULLEN	Encouraging Safe Active Travel - Alva to Tillicoultry	570,000	37,951	570,000	0		Project is 100% funded by Transport Scotland. Full spend anticipated.
10337	SCULLEN/S Paterson	Local Authority Direct Award	21,331	0	21,331	0		Full spend anticipated
x	#		3,930,502	1,769,774	3,898,615	-31,887	37,000	
Total Capital Programme			23,767,756	7,362,373	13,747,454	-10,020,302	8,906,325	