

FINANCIAL RESOURCES SCRUTINY FORUM

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 11 December 2025

Chair:

Councillor Grant Ferguson

Councillors Present:

Councillor Mathew Buchanan, Councillor Colin Dewar, Councillor Ross Gowland, Councillor Gavin Keatt, Councillor Richard Lockhart, Councillor Julia Marrs (Depute), Councillor Carol Nugent

Councillor's Apology:

Councillor Monique Equi

Attending:

Finance and Corporate Resources

G Booth, Finance Manager (Strategy); E-A McGonigle, Administration Adviser; A Norris, Administration Assistant; L O'Hagan, Head of Finance (Strategy)

Housing and Technical Resources

A Roxburgh, Project Manager

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Financial Resources Scrutiny Forum held on 13 November 2025 were submitted for approval as a correct record.

The Forum decided: that the minutes be approved as a correct record.

3a Capital Budget Monitoring 2025/2026 – General Fund Capital Programme

A report dated 20 November 2025 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the General Fund Capital Programme 2025/2026 for the period 1 April to 3 October 2025.

The revised General Services Capital Programme for 2025/2026 totalled £67.712 million, as detailed in Appendix B to the report. The revised programme included adjustments totalling a net decrease of £1.274 million, as detailed in Appendix A to the report, which were agreed by the Executive Committee on 3 December 2025.

The 2025/2026 programme had been increased by £1.000 million to reflect the budget for a new First Stop temporary accommodation project, as agreed at the Executive Committee on 5 November 2025. The balance of funding of £0.250 million was required in 2026/2027.

The programme spend and funding for the General Fund was summarised in Appendix D to the report and also showed a forecast for the financial year of £67.712 million.

Actual spend to 3 October 2025 was £17.616 million and actual funding received at 3 October 2025 was £23.203 million.

The physical progress achieved with the General Fund Capital Programme 2025/2026 at 3 October 2025 was detailed in appendices E to G of the report.

Councillor M Buchanan requested clarification on the information contained in Appendix C to the report in relation to Roads, Transport and Fleet and also Office Accommodation (Housing and Technical Resources). The Head of Finance (Strategy) advised that she would provide the information to him.

Councillor Lockhart requested further information in relation to the First Stop temporary accommodation. The Head of Finance (Strategy) agreed to contact Housing and Technical Resources for the information and provide it to him.

The Forum decided: that the physical and financial progress of the 2025/2026 General Fund Capital Programme be noted.

[Reference: Minutes of 13 November 2025 (Paragraph 3a) and Minutes of the Executive Committee of 5 November and 3 December 2025 (Paragraphs 4)]

In terms of Standing Order No 14, the Chair adjourned the meeting during this item of business at 2.15pm due to technical difficulties. The meeting reconvened at 2.24pm and Councillor Nugent was not present

3b Capital Budget Monitoring 2025/2026 – Housing Capital Programme

A report dated 20 November 2025 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Housing Capital Programme 2025/2026 at 3 October 2025.

The revised Housing Capital Programme for 2025/2026 totalled £87.740 million. Programmed funding for the year also totalled £87.740 million. The budget, along with a detailed breakdown of the funding sources, was included in Appendix A to the report.

The profile of spend on the New Build programme reflected the Scottish Government approval timescales, where some projects had now commenced later in the year. Any reduction in spend as a result of this would be offset by an opportunity to accelerate the Housing Investment Programme spend on External Fabrics and Energy Efficiency projects from 2026/2027. Any borrowing not used in 2025/2026 in relation to the new build programme would be carried forward into 2026/2027 to allow completion of the projects.

The predicted spend position for the Housing and Technical Resources' Capital Programme for 2025/2026 was £87.740 million. Spend to 3 October 2025 totalled £33.147 million and actual funding received was £33.147 million.

The physical progress achieved with the Housing Capital Programme 2025/2026 at 3 October 2025 was detailed in Appendix B to the report.

The Forum decided: that the physical and financial progress of the Housing Capital Programme be noted.

[Reference: Minutes of 13 November 2025 (Paragraph 3b) and Minutes of the Executive Committee of 3 December 2025 (Paragraph 4)]

4 Revenue Budget Monitoring 2025/2026

A report dated 20 November 2025 by the Executive Director (Finance and Corporate Resources) was submitted on the position of the Council's General Fund Revenue Account and Housing Revenue Account for the period 1 April to 3 October 2025 and a projection for the year to 31 March 2026.

As at 3 October 2025, the projected outturn position on the General Fund Revenue Account and Housing Revenue Account was a breakeven position, as detailed in Appendix 1 to the report.

Information was provided on the following key budget areas:-

- ◆ pay award
- ◆ packaging extended producer responsibility

The Forum decided:

- (1) that the projected breakeven position on the General Fund Revenue Account for 2025/2026, and the actual spend as at 3 October 2025, as detailed in paragraph 4.1 and Appendix 1 of the report, be noted; and
- (2) that the projected breakeven position on the Housing Revenue Account for 2025/2026, and the actual spend as at 3 October 2025, as detailed in Section 5 and Appendix 2, be noted.

[Reference: Minutes of 13 November 2025 (Paragraph 4)]

5 Revenue Budget 2025/2026 – Detailed Resource Analysis

A report dated 20 November 2025 by the Executive Director (Finance and Corporate Resources) was submitted comparing actual expenditure against budgeted expenditure for the period 1 April to 3 October 2025.

Appendices A to F to the report provided the following information for each Resource and the Housing Revenue Account:-

- ◆ an Executive Summary showing the top level position for each of the Services within the Resource and the Housing Revenue Account as at 3 October 2025
- ◆ details of the most significant variances within Resources and the Housing Revenue Account across subjective headings and across Services as at 3 October 2025
- ◆ a line by line trend analysis of the total Resources' expenditure and income across subjective headings as at 3 October 2025

The Forum decided: that the position as at 3 October 2025 be noted.

[Reference: Minutes of 13 November 2025 (Paragraph 5)]

6 Urgent Business

There were no items of urgent business.