



A meeting of the General Teaching Council for Scotland will take place in-person at Clerwood House, 96 Clermiston Road, Edinburgh on Wednesday 17 September at 10.30am.

A learning session for Council members will be held on the afternoon of Wednesday 17 September from 1:30 pm.

## *B U S I N E S S*

### *Public Session*

Item	Paper Title	Presenter	Time	Paper Reference	Page
1	Apologies for Absence	Convener	10.30-10.35	Oral	
2	Announcements			Oral	
3	Intimation of Any Competent Business			Oral	
4	Declaration of Interest			Oral	

### *For Discussion and Approval*

5	Minute of Council Meeting held on 11 June – <i>public session only</i>	Convener	10.35-10.40	24-26Co(25)Min5	5-6
6	Matters Arising			Oral	
7	Chief Executive and Registrar's Report	Pauline Stephen Chief Executive and Registrar	10.40-11.00	24-26Co(25)31	7-27

### *For noting*

Item	Paper Title	Presenter	Time	Paper Reference	Page
8	Financial Position - as at 30 June 2025	Lindsey Furness Head of People and Finance		24-26Co(25)32	

### *Conclusion of Business*

Item	Paper Title	Presenter	Time	Paper Reference	Page
9	Any other competent business	Convener	11.00-11.05	Oral	
10	Date of next meeting: 3 December 2025			Oral	

### *Private Session*

### *For Discussion and Approval*

Item	Paper Title	Presenter	Time	Paper Reference	Page
11	Minute of Council Meeting held on 11 June 2025 – <i>private session only</i>	Convener	11.05-11.10-	24-26Co(25)Min5	28-30
12	Annual Report and Financial Performance 2024/25 a. Annual Report and Financial Statements b. Audit Findings Report c. Letter of Representation d. Public Services Reform Scotland Act – information to be published	Lindsey Furness Head of People and Finance	11:10-11:30	24-26Co(25)33	31-123
13	Professional Standards Authority (PSA) Report, Call for Views and Stakeholder Feedback – High Level Action Plan	Vivien Whyte Head of Regulatory Investigations	11:30-11:40	24-26Co(25)34	124-139
14	Registration report: Data and insight	Victoria Smith Strategic Director	11:40-11:50	24-26Co(25)35	140-209
15	A Decade of Professional Update	Pauline Stephen Chief Executive and Registrar	11:50-12:00	24-26Co(25)36	210-367
16	Engagement with the Children and Young People's Commissioner	Katie Hay Head of Policy	12:00-12:10	24-26Co(25)37	368-376
17	Board effectiveness review proposal	Zoe Wilson Governance Officer	12:10-12:20	24-26Co(25)38	377-387

18	Complaints Handling Policy	Zoe Wilson Governance Officer	12:20- 12:25	24- 26Co(25)39	388-393
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[For Noting](#)

Item	Paper Title	Presenter	Time	Paper Reference	Page
19	Committee Minutes				
	(a) Professional Regulatory Assurance Committee – held on 19 August 2025	PRA Committee Convener		24- 26PRA(25)Min6	
	(b) Education Committee – held on 20 August 2025	Education Committee Convener		24- 26Educ(25)Min6	
	(c) Finance and Corporate Services Committee – held on 21 August 2025	FCS Committee Convener		24- 26FCS(25)Min6	
	(d) Conveners Committee – held on 3 September 2025	Council Convener		24- 26Conv(25)Min6	
20	Fitness to Teach panel recruitment	Zoe Wilson Governance Officer		24-26Co(25)40	

*Conclusion of Business*

Item	Paper Title	Presenter	Time	Paper Reference	Page
21	Any other competent business	Convener	12:25- 12:30	Oral	

Private Session Items Explained:

Agenda Item	Reason for Exclusion
12	a-d
13	c-d
14	c-d
15	c-d
16	c-d
17	c-d
18	c-d
19	c-d
20	c-d

- a) Personal data (as defined by the Data Protection Act 2018 or any subsequent legislation).

- b) Information which may be considered to be legally privileged or relate to matters of legal proceedings either in progress or relating to GTCS.
- c) Draft policies, procedures or similar under consideration and not yet approved by Council.
- d) Any other matters which if publicly disclosed might reasonably prejudice the effective discharge of GTCS' functions.



**MINUTE of the meeting of the General Teaching Council for Scotland held at Clerwood House, 96 Clermiston Road, Edinburgh on Wednesday 11 June at 10.30am.**

**Present:** Omar Kettlewell (Convener), Sandie Gordon (Vice-Convener), Iain Gibson, Greg Bremner, Graeme Cowie, Christopher Devlin, Helen Happer, Evelyn McLaren, Andrew McPake, Hannah Tweed, Jane Malcolm, Sarah Sinclair, Catherine Whitley, Robert MacMillan, Aillie Rankin, Matthew Moss, Jon Vincent, Susan Leslie, Ian Sharpe, Michael Paul, Lilian Field, Abdul Elghedafi, Stephen Day, Kirsty Mavor, Jennifer Seed, Clare Harker, Elizabeth Russell, Nuzhat Uthmani, Aileen Kennedy, Nazim Hamid

**In Attendance:** Pauline Stephen – Chief Executive and Registrar (CE)  
 Victoria Smith – Strategic Director (SD-VS)  
 Jennifer Macdonald – Strategic Director (SD-JM)  
 Lee Robertson – Head of Digital (HD)  
 Elaine Napier – Head of Education and Standards (HES)  
 Lindsey Furness – Head of People and Finance (HPF)  
 Katie Hay – Head of Policy (HP)  
 Zoe Wilson - Governance Officer (GO)  
 Nicola Coutts – Leadership Support Officer (LSO)

**Observers:** Ann Stewart-Kmicha (Member of Public), Georgia Wallace, GTC Scotland

## **PUBLIC SESSION**

The Convener welcomed everyone to the meeting.

1. **Apologies for Absence** - Apologies were received from James Lyon, Gerry McCormick, Anne-Marie Harley, Iain Sinclair, Ann Murdoch, Vivien Whyte
2. **Announcements** – None
3. **Intimation of Any Competent Business** – None
4. **Declarations of Interest** – None

### **For Discussion and Approval**

5. **Minute of the Council Meeting on 28 February 2025 – public session only (24-26Co(23)Min3\_public)**

The minute was approved.

6. **Matters Arising** - There were no matters arising.
7. **Chief Executive and Registrar's Report (24-26Co(25)22)**

Members discussed and noted the contents of the report presented by the CE.

Themes discussed:

Strategic Performance Summary – 25/26 Proposal: Members discussed the underpinning drivers and suggested inclusion of service complaints data. Members also discussed overall accessibility of the document.

The new MyGTCS system: the CE reported that Probation Managers from all local authorities had been invited to attend a session and demonstration on the new system. Members were assured of a

positive response to this session by those who had attended (representing 26 local authorities as well as the Scottish Council of Independent Schools).

The Professional Standards Authority review report: Members were advised that the report provides a host of recommendations which will be considered, prioritised and an action plan taken to the PRA committee in August. Members asked about and were advised that Petition 1979 raises concerns about safeguarding across children's services and references GTC Scotland. The petition remains open and GTC Scotland has offered to speak to the Petitions Committee about our role and work.

Members received assurance via discussion of actions being taken as a result of the status change to project P026 Data Catalogue as well as further explanation of the rationale for the net risk increase to the 'People' strategic risk.

Members asked for more information about the ambition of Instrumental Music Instructors (IMIs) to be registered with GTC Scotland. The CE provided background to this work explaining that the matter has been under exploration for many years. It was clarified that any group registered with GTC Scotland on our one register, a Register of Teachers, require to hold a teaching qualification and that this, together with where the requirement to register comes from, are key areas to be addressed. Members were advised that a paper will come to Education Committee in August related to this matter as part of exploring and revisiting work done previously on the vision for our future register and registration.

<b>Action:</b>	Strategic Performance Summary – 25/26 Proposal to be considered further in relation to accessibility, proportionality and making reasonable adjustments to ensure all can access and understand. Consider inclusion of service complaints monitoring.
<b>By:</b>	CE
<b>Date:</b>	20 August 2025

## For Noting

### 8. Financial Position as at 31 March 2025 (24-26Co(25)23)

Members noted the current financial position.

## Conclusion of Business

### 9. Any other competent business

There was no other competent business.

### 10. Date of next meeting - The next meeting is scheduled to take place at 10.00 am on 17 September 2025



## Chief Executive and Registrar's Report

Council – 17 September 2025

Session	Public Session
Action required	For discussion and approval
Author	Chief Executive and Registrar
Purpose	<p>To provide performance and risk information which:</p> <ul style="list-style-type: none"> <li>• Outline our current performance and risk</li> <li>• Highlight any areas of concern</li> <li>• Summarise any corrective action required</li> <li>• Provide overall assurance of effective operational management</li> </ul>
Recommendation(s)	Discuss and consider the report with a view to it providing Council with assurance in relation to GTC Scotland's performance and impact and that the organisation is being managed and run by the Chief Executive effectively and responsibly.
Relevant Committee / Council Function(s) and Delegated Responsibilities (from <a href="#">Standing Order and Committee Scheme</a> )	<p>Advise and make recommendations to Council on GTC Scotland's risk management and audit arrangements to provide assurance of operational management and delivery as well as legal compliance</p> <p>Assure Council that GTC Scotland is managed and run by the Chief Executive effectively and responsibly</p> <p>Assure Council that GTC Scotland is performing against its strategic plans and performance indicators</p>
Equality Impact or Data Impact Assessment required	No
Considered by Committee(s)	Finance and Corporate Services
Appendices	1. Risk Management Information

	2. Operational KPI Data
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1. Executive Summary

This report outlines our current organisational performance and risk - how well we are delivering our work and managing risk. It summarises our strategic risks, how we are performing against our performance indicators, highlights any areas of concern and identifies any associated corrective action. The report aims to provide assurance that we are working effectively, in line with our legislative framework and strategic plan.

2. Assurance Reporting

2.1 Our performance is reported through our committees and on to Council as follows:

Assurance Report/Deep Dive Opportunity	Frequency	Committee/Council	When
Financial Position	Quarterly at each cycle	Finance and Corporate Services Committee Council	Every cycle
Performance and Risk	Quarterly at each cycle	Finance and Corporate Services Committee	Every cycle
Chief Executive Officer and Registrar's Report	Quarterly at each cycle	Council	Every cycle
Governance	Annual	Conveners Committee	Cycle 1
Audit Plan	Annual	Finance and Corporate Services Committee Council	Cycle 1
Teaching Standards	Annual	Education Committee	Cycle 1
Fitness to Teach	Annual and Mid-year	Professional Regulatory Assurance Committee	Cycle 2 Cycle 4
Registration	Annual	Education Committee	Cycle 2
Audit	Annual	Finance and Corporate Services Committee Council	Cycle 2
Annual Report & Accounts	Annual	Finance and Corporate Services Committee Council	Cycle 2
People	Annual	Finance and Corporate Services Committee	Cycle 2



Legal Compliance	Annual	Finance and Corporate Services Committee	Cycle 3
Teacher Education Programme Accreditation	Annual	Education Committee	Cycle 3
Technology	Annual	Finance and Corporate Services Committee	Cycle 4

## 2.2 This Cycle's Focus

This cycle, cycle 2 of 2025/26, Finance and Corporate Services Committee has had a deep dive opportunity to discuss our annual report and financial summary, audit report, financial position and annual people report. Education Committee considered our detailed annual report on registration data and Professional Regulatory and Assurance Committee reviewed our Fitness to Teach annual performance report.

## 3. Strategic Performance

3.1.1 Our 2023 to 2028 Strategic Plan, Trusted Teaching sets out the focus of our change and improvement work over the next five years. This work can be summed up in two words: trust and impact. In essence, delivering our core functions of registration and regulation, well. Our work is supported by four underlying strategies – Digital, Education, People and Sustainability.

3.1.2 This quarterly performance, risk and assurance paper summarises our current performance. Information is presented about our risk management, performance data and change and improvement activity as together these highlight our performance and our strategic progress of the following objectives.

### 3.1.3 Trust: Strengthen our registration and regulation frameworks

#### Trusted Teaching 2023/28 Objectives:

- Strengthen accreditation processes in teacher education and work with partners to effectively quality assure
- Deeply embed the Professional Standards and Code of Professionalism and Conduct
- Educate and engage our partners on our registration and regulation frameworks and respective responsibilities
- Engage with partners to revise our registration and regulation rules
- Evaluate the teaching profession's feedback on 10 years of Professional Update to enhance career-long professional learning and inform improvement of the MyPL system
- Horizon scan to anticipate the register of the future

Our trust and confidence risk is underpinned by multiple drivers to assessing our progress. Our KPIs from our operations, digital, people and engagement drivers are considered alongside the progress of our change and improvement activity and the management of our other 5 strategic risks. Our data shows that significant and

sustained focus is required in relation to our fitness to teach work to further improve trust and confidence in GTC Scotland and the teaching profession.

We have introduced several new operational KPIs in relation to fitness to teach (FTT) activity which is allowing us to see with more clarity performance at various stages of the process. Overall, we continue to perform slightly under our target of concluding 80% of FTT cases within 15 months (Q1, 73%). We can now analyse that this is impacted by variation in performance across initial consideration (the decision on whether to commence an investigation) which has varied between 33% and 92% (target 80%) in the months of quarter 1, as well as other phases of FTT work. Our open caseload is continuing to reduce and case throughput is getting quicker, but we want the pace of closure to be better. There are still significant challenges affecting case throughput, particularly with scheduling hearings and the volume of cases that are now reaching the hearing stage which are reflected in our governance risk. Engagement in FTT cases was 87% in Q1 (target, 80%).

This Council will consider the key messages emerging from a decade of Professional Update which will be adopted into our core engagement activity. Education committee have recently endorsed the core principles underpinning future registration requirements which were developed in 2023 as we prepare to refresh our registration rules and standards in 2026.

#### 3.1.4 Trust: Speak up for high standards

##### Trusted Teaching 2023/28 Objectives:

- Lead and support initiatives to improve diversity in teaching and tackle discrimination
- Promote teaching as a positive professional career
- Enhance opportunities to hear what matters most to becoming, being and growing as a teacher to inform our policy and feedback into the education system
- Identify topical issues and facilitate targeted conversations, for and with the teaching profession, to enhance teacher education and standards
- Provide expert independent recommendations to Scottish Ministers
- Publish and collaborate with partners on research-informed materials and provide quality data that advance trusted teaching

Engagement activity is seeing our newsletter open rate exceeding our target of 40% in this quarter, (Q1, 43%). We continue to see issues with our newsletter click through rate, that is very few individuals click through links. This informs the high-level content in the actual newsletter and when there is a need for mandatory communications such as information about new MyGTCS. We believe that we will likely need to revisit some of our KPIs related to this area given what is emerging with the growing use of AI based search engines and changes in user behaviour.

We will publish our annual registration data and annual report following Council consideration this cycle. Our registration data in particular will be actively used to inform national teacher supply planning. Our breadth of reported registration data continues to

grow, and our ambition is to deepen our analysis over time, with the foundations of robust long-term data to effectively advise on matters of teacher supply.

3.1.5 Impact: Enhance our data, systems and processes to better meet needs and ensure our sustainability

Trusted Teaching 2023/28 Objectives:

- Enhance our documented processes so we are more resilient
- Improve our use of data and ensure our work is critically informed
- Lead an ambitious programme of digital change and improvement to ensure that our digital products and systems are user-focused, efficient and add value
- Develop and embed a process for assessing the economic, social and environmental impact of significant organisational activity
- Understand our environmental footprint and reduce it

Leading an ambitious programme of digital change and improvement to ensure that our digital products and systems are user-focused, efficient and add value is a critical aspect of improving our impact. The successful launch of the first phase of our digital platform MyGTCS in August 2025 to all provisional registrants and their supporters sets the scene for transforming our engagement with registrants and our focus turns to implementation planning and associated communication in respect of phase 2 implementation in early 2026 which will see all registrants with full registration transfer on to the new platform.

The recent completion of plans for effective organisational resilience arrangements along with successful implementation of phase 1 of the new MyGTCS has brought the assessment of our digital risk into target level. Over quarter 1 server and website availability have met their targets (both 100% at Q1). A range of other operational KPIs are in development to monitor our digital operations. In order to maintain this progress a full debrief of MyGTCS phase 1 implementation is underway to inform the continuance of detailed planning for phase 2 launch MyGTCS which includes search the register functionality.

3.1.6 Impact: Value and support our people to deliver with impact

Trusted Teaching 2023/28 Objectives:

- Align our organisational culture with our values
- Grow the knowledge, skills and capabilities of our people so we are high performing
- Coordinate and target the resources we have so we maximise our impact and are more resilient
- Develop and embed delivery and impact indicators that drive organisational improvement

We continue to perform strongly in our customer enquiry management timeframes (95% of enquiries at Q1 resolved in 7 calendar days, target 80%) and our processing

of registration applications within 3 months is in line with our target at 95%. Our year-to-date council member attendance is at 58% (target 75%) with attendance at learning events at 67% (target 74%). A review of all governance schemes and policies starting with the review of the Member Expenses and Compensation Policy is underway, a new service complaints handling policy is in the final stages of approval and an externally facilitated Council effectiveness review in planning for later this calendar year.

We have refreshed our staff attendance policy and prioritised targeted absence management training with our leaders and managers. Over quarter 1 of this strategic year, we have been within our rolling staff turnover target of 8-15%, (13%). Given turnover is within target range, absence is comparable with trends observed across all sectors as reported in the CIPD Health and Wellbeing Report 2024 and FCS Committee has scrutinised our annual people report, we have decreased our people net risk which is now at our target level. In order to maintain this progress we will implement new induction arrangements for staff and develop plans on our future workforce and staff health and wellbeing.

Our financial management remains in a good position following approval of the increases to the annual registration fee until the end of this strategic planning period. We are meeting our strategic finance KPI which, in essence, measures the accuracy of our financial planning and this provides assurance on our financial management.

The current main areas of concern related to our legal compliance risk is balancing our reactive and unplanned work in this area with our planned improvement activity in the context of our available resource. A separate focused report on our legal compliance will come through the next meeting cycle. We have started to take forward the corrective actions we have identified to bring this risk into alignment with our target, but the small team has continued to be pulled into reactive information governance work which creates a high work demand. We continue to voice our concerns about the lack of clarity from Disclosure Scotland around the planning of the implementation of the Disclosure Scotland Act 2020. We are keeping a close eye on this matter; however, we have limited control over the timescales ultimately set. We believe that corrective actions reducing the net legal compliance risk score will realistically be achieved in quarter 1 of next strategic year.

### 3.1.7 Trust and Impact

In summary our fitness to teach casework throughput remains our number 1 organisational priority in ensuring our trust and impact. Practically we are taking a new approach to hearing and panel scheduling and recruiting additional panel members. This priority is closely followed by our digital development activity where we can build on our success of recently bringing the new MyGTCS platform to over 9000 registrants. In addition, we continue to maximise opportunities to clarify our role and core functions and speak up for high standards with a range of stakeholders. We will soon publish our action plan in response to the PSA report and call for views, are reviewing our Engaging Online guidance and have begun the development of new guidance about professional boundaries.

### 3.2 Risk Management

We have 6 strategic risks which are monitored monthly by our Senior Leadership Team. Council have previously set their risk appetite for each risk, and a range of risk controls are in place with ongoing actions implemented through our active assessment. Our risk assessment has been recalibrated along with adoption of a new presentation style following discussion at the recent Finance and Corporate Services Committee and Senior Leadership Team reassessment. Further information about our risk management is available in appendix 1.

Strategic Risk	Gross Risk	Net Risk	Target and date	Comments
Trust and Confidence We fail to maintain public trust and confidence in GTC Scotland and/or the teaching profession.	24 High	13 Medium	5 Very Low Q1 2028/29	Significant work to improve registration and enquiry management has impacted positively on this risk alongside our carefully planned and implemented digital transformation.  A deep and sustained focus on our fitness to teach activity is critical to bringing this risk into line with our target. This relates to both our caseload recovery actions as well as our improvement work through our fitness to teach rules project and associated resource publication such as new professional boundaries guidance. The first milestone for planned risk improvement is Q3 2026/27 where our focus on caseload recovery should be significantly impacted with the new fitness to teach rules and associated work being necessary to bring the risk fully into alignment with target at the start of our new strategic planning period.
People We fail to ensure that we recruit / appoint / engage and retain the right people.	23 High	13 Medium	13 Medium	Target met September 2025. Staff turnover within planned range, absence in line with benchmarks. Further action in motion to enhance recruitment process, improve induction and develop a future workforce plan and a staff health and wellbeing plan.
Financial Management We fail to manage our finances appropriately and effectively.	25 High	1 Very Low	8 Low	Target achieved January 2025.

Legal Compliance We fail to ensure compliance with our legal responsibilities	20 High	13 Medium	8 Low Q1 2027/28	Key staff roles are now in place. The commissioned PSA Report has been delivered and an action plan approved. A number of documents supporting the legal framework of the fitness to teach process have been reviewed. There is planned work for review of the remainder, including the Fitness to Teach Rules. Effective horizon scanning (including possible new legislation) in place. All GTC Scotland Registration Rules/Schemes reflect legislative requirements of 2011 Order.  Our data project is the critical element to unlock the path to green for this risk. This is a comprehensive piece of work planned over a longer time period.
Technology We fail to ensure our digital infrastructure is safe and secure for today and the future.	24 High	13 Medium	13 Medium	Target met September 2025. Business Continuity Plan established alongside incident response plan and disaster recovery plan, all based on expert advice. Successful implementation of new MyGTCS phase 1 with phase 2 planned for early 2026.
Governance We fail to ensure effective and appropriate governance arrangements.	21 High	13 Medium	8 Low Q1 2026/27	Alternative approaches to panel scheduling alongside increasing available panel members are the key actions to be realised to bring this risk into alignment with target.

**RISK SCORING MATRIX**

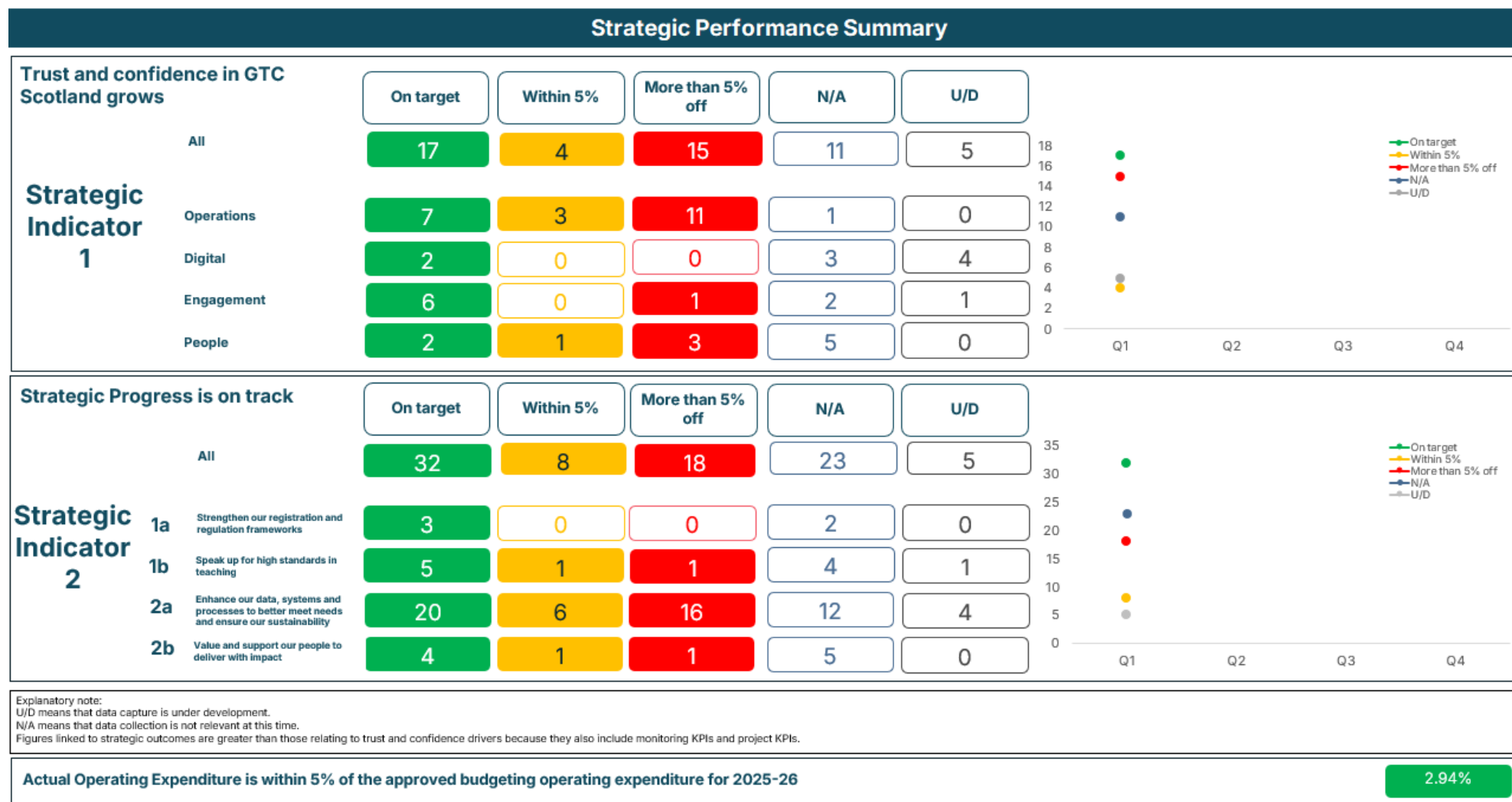
Impact	Likelihood →				
	1. Rare	2. Unlikely	3. Possible	4. Likely	5. Almost Certain
5. Critical	15 Medium	19 Medium	22 High	24 High	25 High
4. Major	10 Low	14 Medium	18 Medium	21 High	23 High
3. Moderate	6 Very Low	9 Low	13 Medium	17 Medium	20 High
2. Minor	3 Very Low	5 Very Low	8 Low	12 Low	16 Medium
1. Insignificant	1 Very Low	2 Very Low	4 Very Low	7 Low	11 Low

### 3.3 Our Data

- 3.3.1 Our strategic performance dashboard gathers information about our progress through two strategic indicators as well as monitoring our operating expenditure:

Strategic Indicator 1	Trust and Confidence in GTC Scotland grows
Operational Drivers	Operations (22 KPIs) Digital (9 KPIs) People (11 KPIs) Engagement (10 KPIs) More detail is available in appendix 2.
Strategic Indicator 2	Strategic progress is on track
Strategic Outcomes	1. Trust in teaching is enhanced at an individual, group and system level, positively impacting learners and guiding educational change. To achieve this we will:  (1a) Strengthen our registration and regulation frameworks  (1b) Speak up for high standards  2. Improve our performance and impact for the teaching profession and in the public interest. To achieve this we will:  (2a) Enhance our data, systems and processes to better meet needs and ensure our sustainability  (2b) Value and support our people to deliver with impact
Strategic Indicator 3	Actual operating expenditure is within 5% of the approved budgeting expenditure for 2025-26.

- 3.3.2 Our current strategic performance dashboard follows. Green represents a KPI which has been met, amber where a KPI is within 5% of target and red where a KPI is more than 5% away from target. KPIs continue to be developed and refined as part of our improvement activity in this area.





### 3.4 Our Change and Improvement Activity

Our change and improvement activity is the mechanism through which we make the changes needed to deliver on our strategic plan. Project progress is summarised in the following table. Projects have been aligned to strategic outcomes and progress is therefore reported within the aligned strategic outcome in our dashboard above.

Code	Project	Stage	Previously reported RAG	Current RAG	Comments (amber and red only, or to explain status changes)
Live projects					
P004	Fitness to Teach Rules	Execution			This is current priority activity. The recently conducted reprioritisation activity and accelerated recruitment previously brought this project back to green status prior to the previous committee reporting period however the publication of the PSA report, and the associated focus required on stakeholder engagement and communication management meant that the last reported position was amber. This project has now returned to green as all aspects of planned stakeholder engagement and communication management were taken forward.
P005	Teacher Education	Execution			This project is experiencing resource challenges. Path to green involves replanning, adjusting resource allocation and close monitoring of progress.
P006	College Lecturer Registration	Execution			Ongoing registration work embedded in business-as-usual activity. Engagement with partners ongoing.
P015	Customer Digital Experience	Execution			This is current priority activity. Contract in place with the supplier, development being taken forward in line with closely monitored timelines, first phase of product launched as scheduled and further communications taking place about second phase launch in early 2026. Focus remains on importance of continuing comprehensive communication and close monitoring to ensure we deliver phase 2 on schedule.
P021	Future Office	Execution			A further options paper was presented to FCS for discussion in August 2025.
P026-01	Data Review - Data Capture	Execution			Following identification of the complexity and scale of the work, this project has returned to green following remapping of the associated timeline.

Code	Project	Stage	Previously reported RAG	Current RAG	Comments (amber and red only, or to explain status changes)
	and Catalogue				
P028	Trusted Teaching and GTC Scotland Brand Refresh (Brand Identity)	Execution			Refocused project plan has been completed after agreement of final project scope, informed by previous Council member discussion. Work being taken forward as per planned timescales using a milestone and sprint approach.
P031	Disclosure Scotland Act 2020	Execution			Successful implementation of Phase 1 of Disclosure (Scotland) Act 2020. The status of this project has changed to amber due to Disclosure Scotland's response to recent correspondence from us on proposed phase 2 changes – the introduction of 5 year scheme membership. Additional effort is required to ensure clarity in the interface of the roles of Disclosure Scotland and GTC Scotland.
P037	Fitness to Teach: Case Management System	Start up	n/a		This is current priority activity. Project initiation document (PID) has been started and activity planned for August to review and inform PID development
P038	PSA Action Plan	Start up	n/a		This is current priority activity. Project initiation document (PID) has been started. A high level action plan is presented to PRA committee this cycle and this input will inform development of the PID further.
Projects with Pending, Paused or Future Start status since previous reporting period					
P033	The Vault	Paused		n/a	Previously reported both as amber and temporarily paused to allow resource to be focused on high priority projects. Has now been moved into this pending, paused or future start section for reporting purposes.
Completed or Removed Projects since previous reporting period					
	None				

## 4 Implications

### 4.1 Risk Implications

Our strategic risk register and associated operational risk assessment and management provides an effective framework for considering and managing risks.

### 4.2 Legal Implications

Our cycle of committee and council reporting outlines how we are meeting our statutory functions – the work that GTC Scotland is required by law to carry out. A range of legal structures relate to how we carry out our work. Prioritisation of activity takes place to ensure delivery that relates to our statutory functions and is legally compliant.

### 4.3 Resource Implications

The strategic leadership team use the strategic planning 'triangle' to support effective planning – what is the purpose of the work, over what timescale, with what resource. Our biggest barrier to scale, scope, and speed of improvement activity to meet our strategic intentions is our ability to have the right resource in the right place at the right time as a relatively small organisation with a relatively large scope.

### 4.4 Equality & Inclusion Implications

Embedded equality and inclusion considerations as a matter of course in all our policy and practice is an ongoing focus.

### 4.5 Sustainability Implications

Embedded sustainability considerations as a matter of course in all our policy and practice is an ongoing focus.

### 4.6 Stakeholder Engagement

Consideration of stakeholder engagement alongside statutory obligations to consult are embedded features of our work.

5 Recommendations

- 5.1.1 Discuss and consider the report with a view to it providing Council with assurance in relation to GTC Scotland's performance and impact and that the organisation is being managed and run by the Chief Executive effectively and responsibly.

## Appendix 1: Risk Management Information

### Risk Impact Descriptors

Rating	Rating Scale	Business Continuity	Employees	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
Insignificant	1	< 0.5 day	Minimal effect on employees	No risk of injury; H&S compliant	< £10k	Minor issue affecting a very small number of registrants.  Negligible effect on service quality	No adverse media or trade press reporting.  Negligible reputational impact.	High compliance standards recognised	Unsupport ed threat of legal action	High control standards maintained and recognised
Minor	2	0.5 > 1 day	Potential for additional workloads intruding into	Minor injury &/or H&S policy not regularly reviewed	£10k - £50k	Minor issue affecting a small number of registrant	Negative general article in which GTCS is mentioned.	Verbal comments received	Legal action with limited potential for decision	Attempted but unsuccessful minor incidents e.g. cyber

Rating	Rating Scale	Business Continuity	Employees	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
			normal non- working time			s.  Service quality marginall y impaired	Minor reputational impact.		against GTCS	crime, fraud, theft
Moderate	3	1 > 3 days	Increase in workload s. Intrusion into normal non- working time	Injury possibly serious. H&S standards insufficient / poor training	£50k - £150k	Minor issue affecting a significant number of registrant s or significant issue affecting a small number of registrant s.	Critical article in press or on TV. Public criticism from [industry body].  Moderate reputational impact.	Findings in written examination report. Potential for intervention	Probable settlement out of court	Allegations of employees (and panel/council members); abuse (physical or mental); cyber crime, fraud, theft

Rating	Rating Scale	Business Continuity	Employees	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
						Service quality impaired				
Major	4	4 > 7 days	Major intrusion into non- working time. Significant injuries, potential death	Significant injury, possibly leading to loss of life. HSE investigation resulting in fine	£150k - £500k	Issue affecting a very significant number of registrants or major issue affecting a small number of registrants.  Significa	Story in multiple media outlets and/or national TV main news over more than one day.  Significant reputational impact.	Multiple or repeat governance failings resulting in intervention	Law suit against GTCS with limited opportunity for settlement out of court	Police investigation launched; abuse (physical or mental); cyber crime; fraud, theft

Rating	Rating Scale	Business Continuity	Employees	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
						nt reduction in service quality				
Critical	5	> 7 days	Deaths and/or major effect on employees' lives	Potential to cause one or multiple fatalities. HSE investigation	> £500k	Issue affecting all registrants.  Complete failure of services	Sustained campaign against GTCS by media and/or stakeholders.  Governmental or comparable political repercussions. Loss of confidence by public	Action brought against GTCS for significant governance failings	Action brought against GTCS for major breach of legislation or law	Major successful fraud, prosecution brought against GTCS and Exec for significant failure



## Appendix 2 Operational KPI Data

### Driver: Operations

Link to SO	Key Performance Indicator
2a	We conclude 80% of Fitness to Teach cases within 15 months of referral
2a	We make decisions on whether to commence an investigation in 80% of cases (initial consideration decision) within 14 calendar days
2a	Of the cases concluded by way of Officer Review, 80% are concluded within 8 months (244 days) from the Initial Consideration date
2a	Of investigations not concluded by Officer Review, 80% progress to the Panel Consideration stage within 10 months (305 days) of the Initial Consideration date
2a	80% of cases which are not concluded by Officer Review progress through Panel Consideration within 4 months (122 days) of the Investigation End Date
2a	Conduct cases referred to a full hearing take a median of 365 days to conclude from the Final Panel Consideration Date.
2a	Professional competence cases take a median of 8 months (244 days) to conclude.
2a	75-80% of open Fitness to Teach cases have been open for less than 18 months (547 days).
2a	We resolve 80% of enquiries within seven calendar days of receipt
2a	Our telephone call answer rate is between 70-80%
2a	95% of Stage 2 Service Complaints are responded to within 20 working days
2a	We decide on 95% of registration applications within three months of the completed application date
2a	We decide on 95% of lapse/rejoin applications within 14 calendar days
2a	We decide on 95% of professional (additional) registration applications within 2 months
2a	We decide on 95% of Provisional Conditional Registration Further Education applications within 2 months
2a	We decide on 95% of Further Education Full Registration Qualified in Scotland applications within 2 months
2a	We decide on 95% of Standard for headship applications within 1 month
2a	We decide on 95% of qualified in Scotland school teacher applications within 2 months
2a	We decide on 95% of qualified outside Scotland applications within 2 months
2a	100% of FOI/SAR requests responded to within the statutory deadline
2a	90% of TIS deferral requests considered within 28 days of receipt
2a	90% of TIS deferral appeals concluded within 14 days of receipt

### Driver: Digital

Link to SO	Key Performance Indicator
2a	MyGTCS server availability is greater than 99.89%
2a	MyGTCS application availability is greater than 99.89%
2a	100% of Critical Vulnerabilities identified through PCI scanning and infrastructure penetration testing are resolved within 15 calendar days
2a	100% of High Vulnerabilities identified through PCI scanning and infrastructure penetration testing are resolved within 30 days

2a	100% of active end-point devices on network are compliant with the most up to date IT policies and updates
2a	100% of active servers are up to date with the latest patches
2a	Website availability is greater than 99.89%
2a	Data analytics platform availability is greater than 99.89%
2a	A new user satisfaction metric for MyGTCS under development

#### Driver: Engagement

Link to SO	Key Performance Indicator
2a	Our Fitness to Teach process engagement is 80%
2a	80% of referred teachers participate at the investigation stage of the process (conduct)
2a	80% of referred teachers participate at the hearings stage of the process (conduct)
2a	80% of referred teachers participate at the hearing stage (competency)
2a	Other cases (100% engagement assumed)
1b	Our newsletter open rates are more than 40%
1b	Our newsletters have a click through rate of over 3.5%
1b	90% of post event feedback reports positive rating
1b	We maintain an overall perception index of 62% or more in the IPSOS MORI survey
1b	Future measure/s related to registrant and stakeholder survey

#### Driver: People

Link to SO	Key Performance Indicator
2b	Our rolling annual staff turnover is within a range of 8-15% of the whole staff group
2b	85% Participation rate in staff survey
2b	85% participation rate in Total Team Meetings
2b	85% participation rate in We Learn sessions
2b	100% of mandatory learning completed within required timescale
2b	Target of 8 days average Working Days lost per employee in 2025/26
2b	85% Employee Retention Rate (YTD)
2b	85% of employees are proud to tell people that they work for GTC Scotland
2a	75% Council member attendance at meetings
2a	75% Council member attendance at training/learning events
2a	75% of panel members attend 10 days or more of hearings / meetings per year

#### Monitoring KPIs

Link to SO	Key Performance Indicator
2a	We complete more than 90% of Regulatory Investigations tasks on time
2a	We accurately post 100% of transactions to the ledger
2a	100% of supplier invoices processed have a PO in place
2a	100% of management accounts are issued within 7 calendar days of month end
2a	Zero errors in payroll processed

2a	We complete 100% of emergency change governance requests within 7 calendar days
2a	100% of Emergency Digital Change Governance requests are actioned for development within 14 calendar days



Financial Position as at 30 June 2025  
Council  
17 September 2025

<b>Session</b>	Public Session
<b>Action required</b>	For noting
<b>Author</b>	Lindsey Furness, Head of People and Finance
<b>Purpose</b>	To provide members with an update on GTC Scotland's financial position and support them to fulfil their obligations as charity trustees.
<b>Recommendation</b>	Members are invited to note the financial position at 30 June 2025.
<b>Relevant Committee / Council Function(s) and Delegated Responsibilities</b> (from <a href="#">Standing Order and Committee Scheme</a> )	Exercise financial supervision and control by: <ul style="list-style-type: none"> <li>Agreeing financial budgets, monitoring financial performance and approving the annual accounts</li> </ul>
<b>Equality Impact or Data Impact Assessment required</b>	No
<b>Considered by Committee(s)</b>	Finance and Corporate Services Committee (21 August 2025)
<b>Appendices</b>	None

## 1 Executive Summary

### 1.1 This paper outlines the financial position at 30 June 2025.

Income & Expenditure (£'000)				P3 YTD (25% of year)		
	Current Forecast	Budget	Movement	Actual	% of Forecast	Balance Remaining
<b>GTCS</b>						
Income	6510	6430	80 ✓	5856	90%	654
Staff costs	4572	4705	(133) ✓	1132	25%	3440
Non-staff costs	2181	2058	123 ✗	455	21%	1726
<b>Net Inc / (Exp)</b>	<b>(243)</b>	<b>(333)</b>	<b>90 ✓</b>	<b>4269</b>		
<b>Core Activity</b>						
Income	6510	6430	80 ✓	5856	90%	654
Staff costs	4390	4519	(129) ✓	1082	25%	3308
Non-staff costs	1864	1923	(59) ✓	406	22%	1458
<b>Net Inc / (Exp)</b>	<b>256</b>	<b>(12)</b>	<b>268 ✗</b>	<b>4368</b>		
<b>C&amp;I Programme</b>						
Income	0	0	0 =	0		0
Staff costs	182	186	(4) ✓	50	27%	132
Non-staff costs	317	135	182 ✗	49	15%	268
<b>Net Inc / (Exp)</b>	<b>(499)</b>	<b>(321)</b>	<b>(178) ✓</b>	<b>(99)</b>		
<b>Capital Expenditure</b>	<b>31</b>	<b>366</b>	<b>335 ✓</b>	<b>1</b>	<b>3%</b>	<b>30</b>
✓ = favourable movement ✗ = adverse movement						

Balance Sheet (£'000)		
	As at 30 Jun	As at 31 Mar
Fixed Assets	2131	2168
Cash and Bank	10381	6137
Current Assets	272	307
Current Liabilities	(470)	(559)
Provisions	(128)	(136)
Defined Benefit Pension Asset		0
<b>Net Assets</b>	<b>12186</b>	<b>7917</b>
Unrestricted Funds b/fwd	7900	14298
YTD Net Income / (Expenditure)	4269	(6398)
Unrestricted Funds c/fwd	12169	7900
Restricted Income Funds	17	17
<b>Total Funds</b>	<b>12186</b>	<b>7917</b>
<b>Free Reserves</b>	<b>10166</b>	<b>5868</b>

### 1.2 At the end of P3 2025-26, we are in an overall net income position of £4.3m. This comprises net income of almost £4.4m in relation to our core activity offset by £99k of expenditure incurred in relation to our change and improvement programme.

- 1.3 Our current forecast estimates that we will be in a net expenditure position of £243k by the end of the year which is £90k less than the approved budget of £333k net expenditure.
- 1.4 An increase in our change and improvement costs for 2025-26 of £178k offset by a reduction in core operational costs of £268k has resulted in the reduction to our forecast net expenditure position. A summary of the movements between the approved budget and current forecast is provided below.

Movement: approved budget to current forecast at 30 June			
	Core £'000	Projects £'000	2025-26 Summary of movement £'000
Net expenditure per approved budget	(12)	(321)	(333)
Increase in income	80		80 Excess reserves placed on range of deposits to take advantage of higher interest rates
Reduction in staff costs	129	4	133 Impact of staff turnover and two vacant RIO posts
Increase in digital costs	(15)		(15) Uplift in storage costs and provision to implement DocuSign software
Increase in professional services costs	(7)		(7) Higher EBSCO subscription costs and Board Effectiveness review
Reduction in legal fees	5		5 Provisional budget for FTT litigation and advice released
Increase in insurance costs	(2)		(2) Increase in insurance premiums due to number of claims in prior year
Reduction in depreciation	78		78 Reduction required to reflect value of CWH and new MyGTCS contract is revenue not capital (as assumed)
Reduction in C&I costs		31	31 Change freeze in place to ensure projects are prioritised. Associated budget released.
Transfer budget from capital to revenue		(213)	(213) Budget assumed new MyGTCS would be capital spend but contract is SAAS
Net movement	268	(178)	90
Net income / (expenditure) per current forecast	256	(499)	(243)
Income	6,510	0	6510
Staff costs	(4390)	(182)	(4572)
Non-staff costs	(1864)	(317)	(2181)
Net income / (expenditure) per current forecast	256	(499)	(243)

- 1.5 Our forecast operational expenditure of £6.254m is £188k less than budgeted operational expenditure. This variance equates to c3% of budget which is within the strategic finance KPI target of 5%.

## 2 Reserves

- 2.1 Following completion of the annual registration process, we always experience a spike in our cash reserves and at the end of June, our free reserves exceeded £10m. As only a small proportion of these funds are required over the next quarter to pay suppliers and staff salary costs, a proportion has been placed on a range of short-term deposits. The deposits mature in either three, six or 12 months to ensure that we have the appropriate funds available at the right time to meet future operational needs.

## 3. Implications

### 3.1 Risk Implications

There is a financial risk relating to the cost of outsourcing FTT investigative work. This is being kept under review and, if required, our Q2 forecast will be adjusted accordingly.

### 3.2 Legal Implications

We have a legal requirement to comply with the Disclosure Scotland Act 2020. Phase 1 of our project has been successfully completed, however, no updates have been provided by Disclosure Scotland about proposed future changes. This situation is being monitored.

### 3.3 Resource Implications

There are three FTCs that will conclude in the last quarter of the financial year. All posts relate to the C&I programme, and, at the time of writing, no decision has been made on whether these contracts should be extended. The financial exposure for 2025-26 is c£21k.

### 3.4 Equality & Inclusion Implications

No implications identified

### 3.5 Sustainability Implications

No implications identified. Our current level of reserves exceeds the minimum level required by our reserves policy.

### 3.6 Stakeholder engagement

No stakeholder engagement required.

#### **4. Recommendation**

- 4.1 Members are invited to note the financial position at 30 June 2025.

## Appendix 1 – Details of the movement between the approved budget and the current forecast

### 1 Income and Expenditure

#### 1.1 Income

- 1.1.1 The total income for the year is currently forecast to be £6.5m. This is £80k more than the approved budget.

	FULL YEAR			YTD (25% of yr)	
	Current Forecast	Budget	Movement	Actual	% of Forecast
<b>Registration Activities</b>					
Registration fees	6075	6075	- =	5775	95%
QoS assessment fees	148	148	- =	35	24%
	<b>6223</b>	<b>6223</b>	- =	<b>5810</b>	<b>93%</b>
<b>Other Income</b>					
Services provided by GTCS	97	97	- =	-	0%
Sundry income	2	2	- =	-	0%
Investment income	188	108	80 ✓	46	24%
	<b>287</b>	<b>207</b>	<b>80 ✓</b>	<b>46</b>	<b>16%</b>
<b>Total Income</b>	<b>6510</b>	<b>6430</b>	<b>80 ✓</b>	<b>5856</b>	<b>90%</b>

- 1.1.2 By the end of June, we received annual registration fees from almost 77,000 registrants, of which just over 68,000 paid via the DAS (deducted at source) process. The approved budget was based on 81,000 registrants and, at this stage, we anticipate reaching this number. The current forecast therefore remains on budget.
- 1.1.3 QoS assessment fees were received from 192 teachers by the end of June. The approved budget was based on 800 applications and again, at this stage, we anticipate reaching this number. The current forecast therefore remains on budget.
- 1.1.4 We have placed, or are in the process of placing, available reserves on a number of short-term deposits to take advantage of higher interest rates. This has resulted in an increase to forecast investment income.

Bank & Product	Amount Deposited	Interest Rate	Maturity Date	Status
Santander 3-month term deposit	£2,000,000	3.22%	11/09/25	Confirmed
Bank of Scotland 97-day term deposit	£501,485	3.01%	06/10/25	Confirmed
Virgin fixed deposit 95-day notice	£1,132,258	3.00%	09/09/25	Confirmed
Santander 6-month term deposit	£2,000,000	3.44%	05/01/26	Confirmed
Virgin 12-month term deposit	£1,500,000	4.00%	Jul 26	Confirmed
Total deposited	£7,133,743			

#### 1.2 Staff Costs

- 1.2.1 Total staff costs for the year are currently forecast to be almost £4.6m. This is £133k less than the approved budget.

	FULL YEAR			YTD (25% of yr)	
	Current Forecast	Budget	Movement	Actual	% of Forecast
<b>Staff Costs</b>					
Salaries and overtime	3794	3910	(116) ✓	946	25%
Ers pension	280	283	(3) ✓	69	25%
Ers national insurance	504	512	(8) ✓	126	25%
Apprenticeship levy	4	-	4 ✗	1	25%
Employment allowance	(10)	-	(10) ✓	(10)	100%
Temp staff	-	-	- =	-	0%
<b>Total Staff Costs</b>	<b>4572</b>	<b>4705</b>	<b>(133) ✓</b>	<b>1132</b>	<b>25%</b>
Core	4390	4519	(129) ✓	1082	25%

Change & Improvement	182	186	(4)	✓	50	27%
<b>By funding source</b>	<b>4572</b>	<b>4705</b>	<b>(133)</b>	✓	<b>1132</b>	<b>25%</b>

1.2.2 Forecast staff costs are lower than budget due to staff turnover and internal moves. Two Regulatory Investigations Officer (RIO) posts remain vacant whilst the postholders are seconded into other roles within the Regulatory Investigations team. Previous recruitment for the RIO role has been challenging, and it takes a number of months before anyone new coming into the role is able to operate autonomously and effectively. On this occasion the cost and effort of backfilling these two posts outweighs the benefits that would be gained from fixed term appointments. Outsourcing of more casework is being used to ensure appropriate case throughput (see section 2.3).

1.2.3 The forecast assumes that all fixed term contracts (FTCs) will end on the agreed date. There are three FTCs which are due to end in the last quarter of 2025-26 which, if extended, will increase the change and improvement staff costs forecast by c£21k.

### 1.3 Non-staff Costs

1.3.1 Total non-staff costs are forecast to be c£2.2m. This is £123k more than the approved budget.

	FULL YEAR				YTD (25% of yr)	
	Current Forecast	Budget	Movement		Actual	% of Forecast
IT & digital services	974	677	297	✗	174	18%
Legal costs	350	355	(5)	✓	98	28%
Depreciation	87	142	(55)	✓	28	32%
Communications	54	54	-	=	18	33%
Consultancy & prof services	167	260	(93)	✓	33	20%
Other staff costs	134	134	-	=	8	6%
Meetings, confs & events	28	28	-	=	9	32%
Print, post & office supplies	30	30	-	=	3	10%
Sundry expenditure	18	18	-	=	9	50%
PoVG fees	2	2	-	=	-	0%
<b>Total Admin Costs</b>	<b>1844</b>	<b>1700</b>	<b>144</b>	✗	<b>380</b>	<b>%</b>
Rates & insurance	53	51	2	✗	12	23%
Utilities	53	53	-	=	10	19%
Cleaning & waste mgt.	21	21	-	=	8	38%
Property & grounds maint.	69	69	-	=	16	23%
Depreciation - property	40	63	(23)	✓	10	25%
<b>Total Property Costs</b>	<b>236</b>	<b>257</b>	<b>(21)</b>	✓	<b>56</b>	<b>24%</b>
External audit	27	27	-	=	6	22%
Council, committee & panel	67	67	-	=	13	19%
Election costs	7	7	-	=	-	0%
<b>Total Governance Costs</b>	<b>101</b>	<b>101</b>	<b>-</b>	=	<b>19</b>	<b>19%</b>
<b>Total Non-Staff Costs</b>	<b>2181</b>	<b>2058</b>	<b>123</b>	✗	<b>455</b>	<b>21%</b>
Core	1864	1923	(59)	✓	406	22%
Change & Improvement	317	135	182	✗	49	15%
<b>By funding source</b>	<b>2181</b>	<b>2058</b>	<b>123</b>	✗	<b>455</b>	<b>21%</b>

1.3.2 At the time the budget was being developed, we did not know what the preferred solution was going to be for the Customer Digital Experience project (P015). It was assumed for budgeting purposes that the cost of the new MyGTCS platform would be capital spend in nature. However, following a robust procurement exercise, the preferred solution being provided by Fortesium is a SAAS (software as a service) solution and revenue spend in nature. This has resulted in the increased forecast for IT & digital services costs and a reduction in forecast capital spend (see section 2.4). The reduced capital spend impacts our forecast depreciation for IT software which has been reduced accordingly.



- 1.3.3 Forecast property depreciation has also been reduced to reflect the downward valuation of Clerwood House at the end of 2024-25.
- 1.3.4 The legal costs budget comprises £40k for general legal advice with the remaining balance of £315k relating to Fitness to Teach (FTT). Within the FTT budget there is a £100k provision for the outsourcing of investigative work. This is being trialled to improve our resilience to better deal with spikes in referrals and to ensure the throughput of casework whilst there are vacant RIO roles with the Regulatory Investigations team (section 2.2.2 refers). It is too early to say what the overall cost for the year will be at this stage, but it is possible that our forecast for the cost of investigative work will increase later in the year. The legal costs budget for FTT litigation and advice has been reduced from £20k to £15k.
- 1.3.5 The core budget for consultancy and professional services has been increased marginally by £7k because of costs incurred or quoted being higher than the assumed budget. This is offset by a reduction of £100k relating to the C&I programme (see section 2.4).
- 1.4 Change & Improvement Programme
- 1.4.1 C&I programme costs are forecast to be £530k. This is £157k less than overall budget allocated to the programme for the year.

	FULL YEAR				YTD (25% of yr)	
	Current Forecast	Budget	Movement		Actual	% of Forecast
P002 register improvement	-	-	-	=	-	-
P003 operational excellence	-	-	-	=	-	-
P004 FTT rules	62	77	(15)	✓	13	21%
P005 ITE	2	-	2	✗	-	0%
P013 PU review	4	-	4	✗	-	0%
P015 CDE	282	287	(5)	✓	49	17%
P021 future office	-	22	(22)	✓	-	-
P022 policy management	-	-	-		-	-
P028 brand refresh	10	10	-		-	0%
P031 DSA 2020	-	45	(45)	✓	-	-
Staff costs attributable >1 project	129	84	45	✓	37	29%
Change governance	10	30	(20)	✓	-	0%
Capex outwith projects	1	-	1	✓	1	100%
C&I unallocated budget	30	132	(102)	✓	-	0%
<b>Total Project Costs</b>	<b>530</b>	<b>687</b>	<b>(157)</b>	✓	<b>100</b>	<b>19%</b>
Staff costs	182	186	(4)	✓	50	27%
Non-staff costs	317	135	182	✗	49	15%
Capital	31	366	(335)	✓	1	3%
<b>Total Project Costs</b>	<b>530</b>	<b>687</b>	<b>(157)</b>	✓	<b>100</b>	<b>19%</b>

- 1.4.2 The programme budget for 2025-26 included a general provision of c£130k in anticipation of pending projects being initiated at the end of last year or at the start of the year. We are learning through experience that it is impractical to have too many projects running at the same time as they involve a lot of the same people. It has therefore been assumed for the forecast that our focus will remain on the successful delivery of the new MyGTCS system (P015) and progressing with the FTT rules (P004) and although pending projects may be initiated later this year, it is unlikely that they will incur significant external spend. The general provision has been reduced to £30k to reflect this.
- 1.4.3 The nature of the forecast spend has changed to reflect that the new MyGTCS solution is being accounted for as revenue rather than capital as was assumed in the budget.