

Council Meeting (26-28Co(26)Ag1)

Meeting details

Venue: in-person

Date: Thursday 11 June 2026

Scheduled start time: 10.30am

Scheduled finish time: 12.30pm

Agenda

Business:

Public Session

Presenter: Convener

1. Apologies
2. Announcements
3. Intimation of any competent business
4. Declaration of interest
 - **Time:** 10:30am to 10:35am
 - **Page:** verbal

For discussion and approval

5. Minute of Council Meeting held 5 March 2026 and matters arising - public session only

- **Presenter:** Convener
- **Time:** 10:35am to 10:40am
- **Paper reference:** 24-26Co(25)Min8
- **Page:** 5 to 9

6. Chief Executive and Registrar's report

- **Presenter:** Pauline Stephen, Chief Executive and Registrar
- **Time:** 10:40am to 11.10am
- **Paper reference:** 26-28Co(26)1

- **Page:** 10 to 37

For Noting

7. Financial position as at 31 March 2026

- **Paper reference:** 26-28Co(26)2 (Page 38 to 46)

Private Session

Presenter: Convener

8. Apologies

9. Announcements

10. Intimation of any competent business

11. Declaration of interest

- **Time:** 11.10am to 11:15am
- **Page:** verbal

For discussion and approval

12. Minute of Council Meeting held on 5 March 2026 and matters arising – private session only

- **Presenter:** Convener
- **Time:** 11.15am to 11.20am
- **Paper reference:** 24-26Co(25)Min8_Private session only
- **Page:**

13. Engaging Online, AI and Expression of Views Guide

- **Presenter:** Vikki Robertson, Teaching Standards Education Officer
- **Time:** 11.20am to 11.40am
- **Paper reference:** 26-28Co(26)3
- **Page:**

14. Annual Audit Plan 2025-26

- **Presenter:** Lindsey Furness, Head of People and Finance
- **Time:** 11.40am to 11.55am
- **Paper reference:** 26-28Co(26)4
- **Page:**

15. Member expenses and compensation scheme policy review

- **Presenter:** Katie Hay, Head of Policy
- **Time:** 11:55am to 12:15pm
- **Paper reference:** 26-28Co(26)5
- **Page:**

For Noting

16. Business handover exercise

- **Paper reference:** 26-28Co(26)6

17. Committee minutes

- **Paper Reference:** Professional Assurance Committee- 12 May 2026 (26-28PRA(26)Min1)
- **Paper Reference :** Education Committee – 13 May 2026– (26-28Edu(26)Min1)
- **Paper Reference :** Finance and Corporate Services Committee – 14 May 2026 (26-28FCS(26)Min1)
- **Paper Reference :** Conveners Committee – 27 May 2026 (26-28Conv(26)Min1)

Conclusion of Business:

18. Any other competent business

- **Presenter:** Convener
- **Time:** 12:15pm to 12:20pm
- **Paper reference:** verbal

19. Date of the Next Meeting

Thursday 24 September 2026, 10.30am at Clerwood House.

Meeting rules:

- Start and finish on time
- Clarify meeting purpose/objectives
- Keep to the set agenda
- Encourage participation by all present
- Keep comments constructive

- End by ensuring agreement reached on way forward
- Set the date and time for next meeting.

Meeting Minute

Council Meeting – Public Session (24-26Co(26)min8)

Date of meeting:

Thursday 5 March 2026

Starting time:

1.30pm

Venue:

Clerwood House

Present:

Omar Kettlewell (Convener), Sarah Sinclair, Lilian Field, Mike Paul, Aileen Kennedy, Jon Vincent, Hannah Tweed, Christopher Devlin, Jane Malcolm, Helen Happer, Robert Macmillan, Ian Sharpe, Jennie Seed, Clare Harker, Anne-Marie Harley, Susan Leslie, Abdul Elghedafi, Andrew McPake, Gerry McCormick, Sandie Gordon, Iain Gibson

In attendance:

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

Observers:

Clare White, Lead Registration Case Officer
5.24-26Co(26)_min8_DRAFT_public_session

Agenda item number: 1

Apologies for absence

Apologies were received from Stephen Day, Catherine Whitley, Kirsty Mavor, Greg Bremner, Matthew Moss, Iain Sinclair, Nazim Hamid, Graeme Cowie, Ailie Rankin, Liz Russell, Evelyn McLaren, James Lyon.

Agenda item number: 2

Announcements

There were no announcements.

Agenda item number: 3

Intimation of Any Competence Business

There were no intimations of any competent business.

Agenda item number: 4

Declarations of Interest

Declarations of interest in the public session were raised relating to 1 agenda item.

- Under agenda item 7 with reference to MyGTCS, Omar Kettlewell declared an interest as a supporter of two provisionally registered teachers.

Business – Public Session

For discussion and approval

Agenda item number: 5 & 6

Minute of Council meeting held on 3 December 2025 and matters arising – public session only

Documents circulated:

- Draft minute of Council meeting held on 3 December 2025 – public session (24-26Co(25)min7_Public)

Agreed action/decision/amendment:

Decision:

The draft minute of the public session of the Council meeting held on 3 December 2025 was approved.

Agenda item number: 7

Chief Executive and Registrar's Report

Documents circulated:

Chief Executive and Registrar's Report (24-26Co(26)49)

Key points of discussion:

The CE presented key points from the report.

More detail about the decision to delay the rollout of the new MyGTCS platform was requested. The CEO explained that the extension is to allow additional testing using the learning from phase 1. Members received assurance that the delay is to ensure confidence in the platform in respect of load and validation of transferred data before going live.

Members discussed the low uptake of Additional Support Needs (ASN) registration despite rising ASN needs across Scotland. The CE explained that information about additional registration has been shared with Scottish government and promoted through materials and the website. The CE said that we have been highlighting that working in specialist setting should prompt teachers to seek ASN registration, but progress requires support from local authorities and partners, along with adequate resourcing, time, space and mentoring to help teachers pursue this pathway.

Members were pleased to hear about the high number of appointments to the fitness to teach panel member pool. The GO explained that actions will be required in relation to the recruitment of lay members as this was less successful..

There was further discussion about additional registration requirements for primary teachers who wish to teach in secondary schools. The CE noted ongoing discussions with the Cabinet Secretary about potential funding and possible incentives for additional registration. It was emphasised that employing primary teachers to teach in secondary settings without the appropriate secondary registration is unlawful.

It was also highlighted that GTC Scotland does not have an enforcement role with employers – we can provide guidance on registration requirements to them only. Currently, no body appears to be actively enforcing statutory requirements around employing appropriately registered teachers and this does not appear to be in the scope of HMIE's draft local authority inspection framework.

Members highlighted the importance of giving risk discussions a high profile within Council, suggesting that the planned risk deep dive could help broaden involvement beyond the knowledge and perspective of the FCS committee. KPI reporting was discussed, with emphasis on finalising clear, reliable KPIs for the incoming Council. It was also cautioned that apparent trajectories in KPI charts are linked to data reporting that is still in its early stages or under development and therefore should be interpreted carefully.

Agreed decision

Members approved 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

For Noting – Public Session

Agenda item number: 8

Financial Position as at 31 December 2025

Documents circulated:

Financial position as at 31 December 2025 (24-26Co(26)50)

Key themes:

No matters arising. Members noted the financial position as at 31 December 2025.

Chief Executive and Registrar's Report

Council Meeting, 11 June 2026

Session:

Public Session

Action Required:

For discussion and approval

Author:

Chief Executive and Registrar

Purpose:

To provide performance and risk information which:

- outline our current performance and risk
- highlight any areas of concern
- summarise any corrective action required
- provide overall assurance of effective operational management

Recommendation:

- 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.
- Note development work is taking place to further refine performance reporting for the strategic year 2026/27.

Relevant Council functions:

- Ensure the performance of GTC Scotland against its strategic plans and performance indicators.
- Ensure that effective risk management and audit arrangements are in place to provide assurance of operational management and delivery as well as legal compliance.
- Ensure GTC Scotland meets its statutory functions and aims.
- Ensure that GTC Scotland is managed and run by the Chief Executive and Registrar effectively and responsibly.

Equality Impact or Data Impact Assessment Required:

- No

Considered by Committee(s):

- Finance and Corporate Services Committee – substantive content

Appendices:

- Risk management information
- Operational KPI data

1. Executive Summary:

1.1 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. It also highlights that work is in progress to further refine performance reporting for 2026 to 2027.

2. Background/Introduction:

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
Risk Management	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 1 of 2026/27, Finance and Corporate Services Committee has a deep dive opportunity to discuss our financial position report, our audit plan and our performance and risk report as part of separate agenda items. Education Committee had a detailed report on teaching standards matters and Conveners Committee had a deep dive opportunity to consider governance alongside the Council Effectiveness review recently conducted.

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. Our structures to ensure we deliver our strategies include operational elements such as individual workplans and functional area plans, to tactical supports such as our work prioritisation tool, roadmap of activity, monthly calendars and change and improvement programme.

3.1.2 This report summarises our performance at the end of quarter (Q4) (2025-2026). 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 assess 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 (FTT) work to further improve trust and confidence in GTC Scotland and the teaching profession.

We continue to perform very slightly under our target of concluding 80% of FTT cases within 15 months (year to date (YTD) at end Q4, 78%). Last cycle the PRA Committee considered the mid-year fitness to teach casework performance report. That report highlighted that progress is being made on reducing the open caseload and the median age of open cases notwithstanding that referrals from members of the public continue to be comparatively high. As highlighted before, there are still significant challenges affecting case throughput. We have recently recruited more Panel Members to address some of these challenges and work related to this continues. Engagement in FTT cases is 88% at YTD end Q4 (target, 80%). Increased budget to help support FTT casework was highlighted in the agreed 26/27 annual budget. The PRA Committee will consider the end of year fitness to teach casework performance report through the next meeting cycle.

Work has begun to refresh the Registration and Standards Rules with the P001 Registration Rules project restarting. Education Committee have this cycle considered the direction of travel for this work. Work to revise the Fitness to Teach Rules is also at pace with a further paper having been considered by PRA Committee in this meeting cycle with drafting on schedule. Education Committee previously considered documentation related to the review of our accreditation policy framework with the consultation on this recently closing. A further paper and draft accreditation policy framework was considered by Education Committee this cycle.

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 continuing to exceed our target of 40% (YTD end Q4, 48%). We continue to see issues with our newsletter click through rate. We are revisiting our KPIs in this area given AI based search engines and changes in user behaviour.

We published our opinions and insight in relation to teacher induction in March and shared this directly with key stakeholders. This included 5 key recommendations for change, and we set out key features of refined arrangements.

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

We successfully launched the first phase of our digital platform MyGTCS in August 2025 to all provisional registrants and their supporters. Our focus is now on phase 2 implementation which will see all registrants transfer on to the new platform as well as improved search the register functionality. This is informed by learning from the first phase. The launch will take place in staged groups from the start of July 2026. This timing has been revised from early 2026 because of the time required for testing and to avoid implementation in the last term of the academic year which would mean increased risk.

Our website availability was 99.399% year-to-date having been adversely impacted in Q2 by international web outage issues beyond our control which caused it to fall slightly below our target of 99.89%.

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 (85% of enquiries at YTD end Q4 resolved in 7 calendar days, target 80%) and our processing of registration applications within 3 months is above our target at 98% (target 95%).

Our year-to-date council member attendance at meetings is 49% (target 75%). 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 place, and an externally facilitated Council effectiveness review has recently concluded with a range of recommendations. The Conveners Committee considered these, as well as an annual report on our governance activity, in this meeting cycle.

At end Q4, we are just under our rolling staff turnover target of 8-15%, (7%) but we are content with this slightly lower turnover this year given that our turnover was higher than we wished last year (18%). Our people net risk remains at our target level. In order to maintain this, we are implementing new induction arrangements for staff and developing plans on our future workforce. We continue to focus specifically on staff health and wellbeing through dedicated whole team activity.

Our financial management remains in a good position. We continue to meet our strategic finance KPI.

3.1.7 Trust and Impact

As noted above, fitness to teach casework remains our number one organisational priority and demands relentless and consistent focus. Whilst we are making inroads in reducing the age of the open caseload, we have been experiencing an increase in the number of referrals received. The PRA Committee will consider a detailed end of year report on these issues through the next meeting cycle. Our fitness to teach casework priority is closely followed by our digital development activity related to the new MyGTCS platform. 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 are taking a final version of our Engaging online, AI and expression of views guidance to this Council and have begun the development of new guidance about professional boundaries. We are alert to the external factors impacting (or having the potential to impact) on our work and reputation, a summary of which is circulated to Council members through our Trending Topics newsletter. Education Committee have also considered an education landscape report in this meeting cycle and this forms the basis of the Council learning session.

3.2 Risk Management

We have 6 strategic risks which are monitored monthly by our Strategic Leadership Team (SLT). 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. Further information about our risk management is available in appendix 1.

Strategic Risk	Gross Risk	Net Risk	Target and date	Comments
<p>Trust and Confidence We fail to maintain public trust and confidence in GTC Scotland and/or the teaching profession.</p>	<p>24 High</p>	<p>13 Medium</p>	<p>5 Very Low Q1 2028/29</p>	<p>Significant work to improve registration and enquiry management has impacted positively on this risk alongside our carefully planned and implemented digital transformation.</p> <p>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 to 2027 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.</p>

<p>People We fail to ensure that we recruit / appoint / engage and retain the right people.</p>	<p>23 High</p>	<p>13 Medium</p>	<p>13 Medium</p>	<p>Target met September 2025. Further action in motion to enhance recruitment process, improve induction and develop a future workforce plan and continued staff health and wellbeing focus.</p>
<p>Financial Management We fail to manage our finances appropriately and effectively.</p>	<p>25 High</p>	<p>1 Very Low</p>	<p>8 Low</p>	<p>Target achieved January 2025.</p>
<p>Legal Compliance We fail to ensure compliance with our legal responsibilities</p>	<p>20 High</p>	<p>13 Medium</p>	<p>8 Low Q1 2027/28</p>	<p>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.</p> <p>Our data compliance activity is the critical element to unlock the path to green for this risk. This is a comprehensive piece of work some of which will be taken forward in a focused data project.</p>
<p>Technology We fail to ensure our digital infrastructure is safe and secure for today and the future.</p>	<p>24 High</p>	<p>13 Medium</p>	<p>13 Medium</p>	<p>Target met September 2025. Successful implementation of new MyGTCS phase 1 with phase 2 planned for summer 2026.</p>

<p>Governance</p> <p>We fail to ensure effective and appropriate governance arrangements.</p>	21 High	13 Medium	8 Low Q2 2026/27	<p>Alternative approaches to panel scheduling alongside increasing the number of panel members through recruitment activity are the key actions to be realised to bring this risk into alignment with target. We are closely monitoring this following the emergency panel member recruitment round to determine whether this action ultimately has the required impact. The Council Effectiveness Review action plan will be produced over the summer and will be considered at the next cycle. This will also relate to the actions required to bring this risk into alignment with the target. As a result we have moved the timeline into Q2 2026/27.</p>
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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

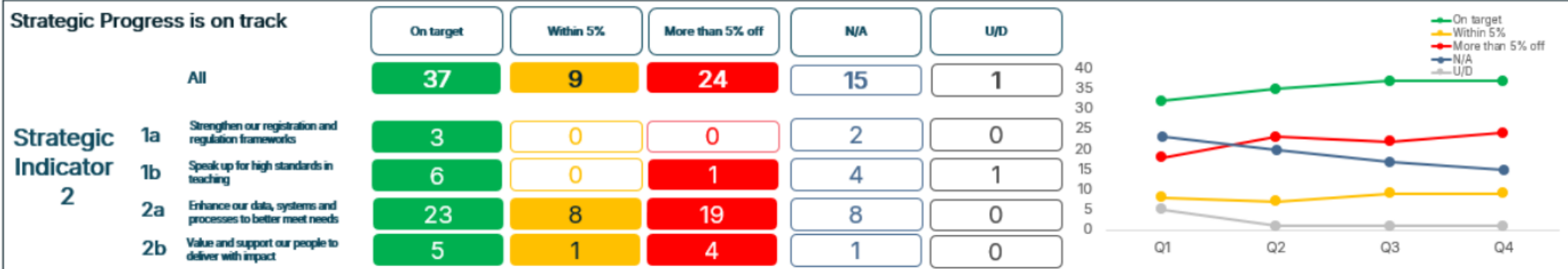
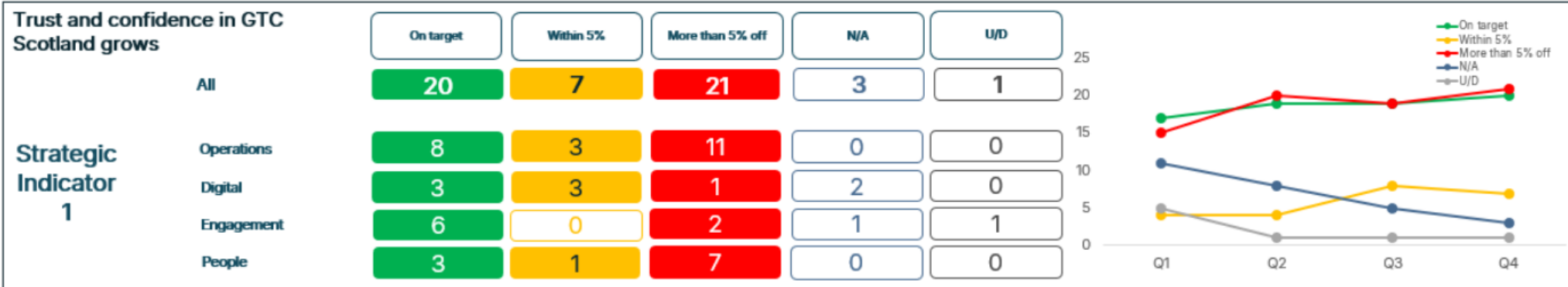
3.3 Our Data

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	<p>Operations (22 KPIs)</p> <p>Digital (9 KPIs)</p> <p>People (11 KPIs)</p> <p>Engagement (10 KPIs)</p> <p>More detail is available in appendix 2.</p>
Strategic Indicator 2	Strategic progress is on track
Strategic Outcomes	<p>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:</p> <p>(1a) Strengthen our registration and regulation frameworks</p> <p>(1b) Speak up for high standards</p> <p>2. Improve our performance and impact for the teaching profession and in the public interest. To achieve this we will:</p> <p>(2a) Enhance our data, systems and processes to better meet needs and ensure our sustainability</p> <p>(2b) Value and support our people to deliver with impact</p>
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. Please note that this will be the last time we will present an overview of our performance data in this way. Over the last year we have been building a better picture of our performance through data to support understanding of our impact. This followed the creation of a data dashboard underpinned by core data streams. In the initial stages of this development we applied a consistent evaluation of KPI achievement across all KPIs regardless of volume of data available or importance/weight of KPI. This means that in the summary below 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. To date we have interpreted this information with some caution as data was under development and we recognised that a standard 5% tolerance for KPI achievement was a blunt instrument. Following FCS Committee consideration of potential data treatment approaches we are further refining our approach to performance reporting. This will involve assessing whether the data streams that we have been reporting are indeed truly KPIs as some do not meet the core definition of a KPI and are better described as monitoring metrics. FCS Committee will consider this again in the next cycle and recommend a refreshed approach to Council.

Strategic Performance Summary



Explanatory note:
 U/D means that data capture is under development.
 N/A means that data collection is not relevant at this time.
 Figures linked to strategic outcomes are greater than those relating to trust and confidence drivers because they also include monitoring KPIs and project KPIs.

Strategic Indicator 3

Actual Operating Expenditure is within 5% of the approved budgeting operating expenditure for 2025-26

4.34%

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 (including explanations of status changes)
Live projects					
P001	Registration Rules	Project deployment	Green	Green	Draft revised Rules in progress and being considered by Education committee this meeting cycle as per timeline.
P004	Fitness to Teach Rules	Project deployment	Green	Green	This is current priority activity. This project remains at green as all aspects of planned stakeholder engagement and communication management were taken forward. Part 1 and part 2 of the rules being considered by PRA committee this meeting cycle, on track according to timeline.
P005	Teacher Education	Project deployment	Green	Green	Accreditation framework consultation closed on 12/03/2026 and feedback being considered by Education Committee this meeting cycle, on track as per timeline.
P006	College Lecturer Registration	Project deployment	Green	Green	Ongoing registration work embedded in business-as-usual activity and TQFE accreditation transferred to GTC Scotland. Engagement with partners ongoing.
P015	Customer Digital Experience	Project deployment	Green	Amber	This is current priority activity. First phase of product launched as scheduled in Aug 2025. Phase two timeline replanned from early 2026 to July 2026 as a result of testing requirements and to avoid implementation in the final academic term which would increase risk. This has been communicated externally. Project RAG status has moved to amber to reflect the requirement for considered attention to mitigate risk at this crucial stage.

Code	Project	Stage	Previously reported RAG	Current RAG	Comments (including explanations of status changes)
P028	Trusted Teaching and GTC Scotland Brand Refresh (Brand Identity)	Project deployment			Refocused project plan has been completed after agreement of final project scope, informed by previous Council member discussion. Work completed and project moving to closure phase imminently.
P037	Fitness to Teach: Case Management System	Project deployment			This remains current priority activity. Project initiation document (PID) has been completed and detailed project planning is in development. Digital supplier proposal received and contract in place.
P038	PSA Action Plan	Definition			This is current priority activity. Project initiation document (PID) completed and work being taken forward .
Projects with Pending, Paused or Future Start status since previous reporting period					
P026-02	Data Governance	Start up			Work has been completed to allow the drafting of the Project initiation document (PID) to start. Project now scheduled to move into deployment in April 2027 given other project priorities.
Completed or Removed Projects since previous reporting period					
P026-01	Data Review - Data Capture and Catalogue	Closure	-	-	Phase 1 closure report under consideration. Learning will inform P026-02 (Phase 2 of the project).
P031	Disclosure Scotland Act 2020	Closure			Successful implementation of Phase 1 of Disclosure (Scotland) Act 2020. Following engagement work, 5-year renewal clarified as being a confirmation of requirement to remain in the scheme with no criminal record check and no associated cost to renew. Clarification also received that Disclosure Scotland are no longer implementing conditions from December 2025. No further work required and project moved to closure.

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 and 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. Recommendation:

- 5.1 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.
- 5.2 Note development work is taking place to further refine performance reporting for the strategic year 2026/27.

Appendix 1: Risk Management Information

Risk Impact Descriptors

Rating	Rating Scale	Business Continuity	Employee s	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	Unsupported threat of legal action	High control standards maintained and recognised

Rating	Rating Scale	Business Continuity	Employee Safety	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
Minor	2	0.5 > 1 day	Potential for additional workloads intruding into normal non-working time	Minor injury &/or H&S policy not regularly reviewed	£10k - £50k	Minor issue affecting a small number of registrants. Service quality marginally impaired	Negative general article in which GTCS is mentioned. Minor reputational impact.	Verbal comments received	Legal action with limited potential for decision against GTCS	Attempted but unsuccessful minor incidents e.g. cyber crime, fraud, theft

Rating	Rating Scale	Business Continuity	Employee s	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
Moderate	3	1 > 3 days	Increase in workloads. Intrusion into normal non-working time	Injury possibly serious. H&S standards insufficient / poor training	£50k - £150k	Minor issue affecting a significant number of registrants or significant issue affecting a small number of registrants. Service	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	Employee Safety	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
						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	Story in multiple media outlets and/or national TV main news over more than one day. Significant	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	Employee Safety	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
						of registrants. Significant reduction in service quality	reputational impact.			
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 Government	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

Rating	Rating Scale	Business Continuity	Employee Safety	Safety	Additional Cost / Loss of Revenue	Service Quality	Reputation	Regulator (OSCR)	Legal Action	Criminal
							al or comparable political repercussions. Loss of confidence by public			

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 31 March 2026

Council, 11 June 2026

Session:

Public session

Action required:

For noting

Author:

Lindsey Furness, Head of People and Finance

Purpose:

- To update members on GTC Scotland's financial position.
- To support members to fulfil their obligations as charity trustees.

Recommendations:

- Note the financial position at 31 March 2026 which has been considered by the Finance and Corporate Services Committee.

Relevant Committee / Council function(s) and delegated responsibilities:

- Exercise financial supervision and control.
- Ensure that GTC Scotland is managed and run by the Chief Executive effectively and responsibly.

Equality impact or data impact assessment required:

- No

Considered by Committee:

- Finance and Corporate Services Committee, 14 May 2026

Appendices:

- Income and Expenditure Analysis

1. Executive summary:

- 1.1 GTC Scotland achieved net expenditure of £16k for the year ended 31 March 2026. This is an improvement on the budgeted net expenditure of £333k.
- 1.2 The main reasons for this are higher investment income earned (£113k) combined with lower staff costs (£192k) through vacancy management.
- 1.3 Cash reserves at 31 March 2026 are higher than planned when the budget was approved but we still expect to achieve our target level of reserves by the end of the current strategic plan period.
- 1.4 Members of the Finance and Corporate Services committee discussed the financial position in detail at its meeting on 14 May 2026 and were satisfied with the explanations given for the reported variances.

2. Background:

- 2.1 The table below summarises GTC Scotland's financial position at 31 March 2026.

Income & Expenditure (£'000)	Full Year				
	Q3		Actual vs Q3		Actual vs Budget Movement
	Actual	Forecast	Movement	Budget	
GTC's					
Income	6565	6549	16 ✓	6430	135 ✓
Staff costs	4513	4514	1 ✓	4705	192 ✓
Non-staff costs	2068	2225	157 ✓	2058	(10) ✗
Net Inc / (Exp)	(16)	(190)	174 ✓	(333)	317 ✓
Core Activity					
Income	6565	6549	16 ✓	6430	135 ✓
Staff costs	4323	4318	(5) ✗	4519	196 ✓
Non-staff costs	1840	1927	87 ✓	1923	83 ✓
Net Inc / (Exp)	402	304	98 ✓	(12)	414 ✓
C&I Programme					
Income	--	--	-- =	--	-- =
Staff costs	190	196	6 ✓	186	(4) ✗
Non-staff costs	228	298	70 ✓	135	(93) ✗
Net Inc / (Exp)	(418)	(494)	78 ✓	(321)	(97) ✗
Capital Expenditure	11	11	-- =	388	366 ✓

✓ = favourable movement ✗ = adverse movement

Balance Sheet (£'000)	As at	
	31 Mar 26	31 Mar 25
Fixed Assets	1982	2188
Cash and Bank	6194	6137
Current Assets	217	307
Current Liabilities	(378)	(559)
Provisions	(117)	(136)
Defined Benefit Pension Asset		0
Net Assets	7888	7917
Unrestricted Funds b/fwd	7900	14298
YTD Net Income / (Expenditure)	(6)	(6398)
Unrestricted Funds c/fwd	7884	7900
Restricted Income Funds	14	17
Total Funds	7888	7917
Free Reserves	8019	6888

2.2 Detailed analysis of the income and expenditure is appended to this paper.

3. Implications:

3.1 Risk implications

Whilst we aim for our financial plans to be as accurate as possible, there is a risk that decisions are made on information that is inaccurate because the assumptions used do not reflect what transpires in practice.

3.2 Legal implications

As charity trustees, members must comply with the financial duties required under charity law which includes acting in the best interests of the charity and ensuring its financial sustainability.

3.3 Resource implications

None.

3.4 Equality and inclusion implications

None.

3.5 Sustainability implications

None. Our current level of reserves exceeds the minimum level required by our reserves policy.

3.6 Stakeholder engagement

None.

4. Recommendation:

- 4.1 Note the financial position at 31 March 2026 which has been considered by the Finance and Corporate Services Committee.

Appendix 1 – Income and Expenditure Analysis

1. Income and Expenditure:

1.1 Income

- 1.1.1 Total income for the year is almost £6.6m. This is £16k more than the last reported forecast and £135k more than the approved budget.

	31 Mar Actual	Q3 Forecast	FULL YEAR Variance Actual vs Forecast		Budget	Variance Actual vs Budget	
Registration Activities							
Registration fees	6087	6075	12	✓	6075	12	✓
QoS assessment fees	144	148	(4)	✗	148	(4)	✗
	6231	6223	8	✓	6223	8	✓
Other Income							
Services provided by GTCS	112	112	-	=	97	15	✓
Sundry income	1	1	-	=	2	(1)	✗
Investment income	221	213	8	✓	108	113	✓
	334	326	8	✓	207	127	✓
Total Income	6565	6549	16	✓	6430	135	✓

- 1.1.2 The budget for registration activities was based on 81,000 registrants and 800 applications from teachers qualified outside of Scotland (QoS). Over the year, we have received annual registration fees from over 81,100 individuals and 780 QoS application assessment fees. Taken together, these volumes have had a favourable impact on our income from registration activities.

- 1.1.3 The higher than budgeted income from services that we provide reflects the higher costs than we incurred this year delivering the administration of aspects of the Teacher Induction Scheme (TIS) and Teach in Scotland call handling service on behalf of the Scottish Government.

- 1.1.4 We have been much more proactive this year in placing excess reserves on deposit to take advantage of higher interest rates. As a result, our investment income is more than double the budgeted figure.

- 1.1.5 At the year end, there were 3 short term deposits in place. When the deposit with Santander matures in April, £1m will be required for working capital purposes during the annual fee collection period and the balance will be rolled over for a further 35 days. We will review our deposit options at the end of Q1 once we have received most of our annual fee income for 2026-27.

Bank & Product	Amount Deposited	Interest Rate	Maturity Date	Status
Santander deposit	£2,044,632	2.45%	20 Apr 2026	Rolled over from 16 Mar
Virgin 12-month term deposit	£1,500,000	4.00%	31 Jul 2026	Confirmed
Virgin 12-month term deposit	£1,500,000	4.00%	15 Oct 2026	Confirmed

1.2 Staff Costs

1.2.1 Total staff costs for the year are £4.5m. Overall, this is in line with the Q3 forecast with only a £1k variance and £192k less than the approved budget.

	31 Mar Actual	Q3 Forecast	FULL YEAR		Budget	Variance	
			Actual vs Forecast			Actual vs Budget	
Staff Costs							
Salaries and overtime	3739	3741	(2)	✓	3910	(171)	✓
Ers pension	279	279	-	=	283	(4)	✓
Ers national insurance	501	500	1	✗	512	(11)	✓
Apprenticeship levy	4	4	-	=	-	4	✗
Employment allowance	(10)	(10)	-	=	-	(10)	✓
Total Staff Costs	4513	4514	(1)	✓	4705	(192)	✓
Core	4323	4318	5	✗	4519	(196)	✓
Change & Improvement	190	196	(6)	✓	186	4	✗
By funding source	4513	4514	(1)	✓	4705	(192)	✓

1.2.2 Staffing decisions taken as and when vacancies arose and informed by work priorities resulted in core staff cost savings of c£277k when compared to budget. Savings of c£101k generated as a result of not backfilling vacant Regulatory Investigation Officer roles have partly offset the cost of outsourcing FTT (fitness to teach) investigative work (see section 2.3.) and approximately £91k was used to fund 2 new roles which were identified as being required on a fixed term basis.

1.2.3 To provide continuity and help to ensure the delivery of the change and improvement programme, the fixed term contracts of the Project Manager and Business Analysis Support Officer have been extended to the end of the strategic plan period. The additional in-year cost of extending these contracts is £20k, however, this has been offset by savings of £16k generated through change and improvement staff turnover.

1.3 Non-staff Costs

1.3.1 Total non-staff costs for the year are almost £2.1m. Overall, this is £157k less than the last reported forecast and £10k more than the approved budget.

	31 Mar Actual	Q3 Forecast	FULL YEAR Variance Actual vs Forecast		Budget	Variance Actual vs Budget	
IT & digital services	817	886	(69) ✓		677	140	✗
Legal costs	402	448	(46) ✓		355	47	✗
Consultancy/prof services	129	192	(63) ✓		260	(131)	✓
Other staff costs	88	91	(3) ✓		134	(46)	✓
Depreciation	86	86	- =		142	(56)	✓
Write off WIP	70	70	- =		-	70	✗
Print/post/office supplies	42	40	2 ✗		30	12	✗
Sundry expenditure	19	19	- =		18	1	✗
Communications	14	26	(12) ✓		54	(40)	✓
Meetings, confs & events	10	10	- =		28	(18)	✓
PoVG fees	-	-	- =		2	(2)	✓
Total Admin Costs	1677	1868	(191) ✓		1700	(23)	✓
Property/grounds maint.	96	89	7 ✗		69	27	✗
Rates & Insurance	54	54	- =		51	3	✗
Utilities	45	47	(2) ✓		53	(8)	✓
Depreciation - property	40	40	- =		63	(23)	✓
Cleaning & Waste mgt.	28	26	2 ✗		21	7	✗
Total Property Costs	263	256	7 ✗		257	6	✗
Council/ committee/ panel	96	67	29 ✗		67	29	✗
External audit	26	27	(1) ✓		27	(1)	✓
Election costs	6	7	(1) ✓		7	(1)	✓
Total Governance Costs	128	101	27 ✗		101	27	✗
Total Non-staff Costs	2068	2225	(157) ✓		2058	10	=
Core	1840	1927	(87) ✓		1923	(83)	✓
Change & Improvement	228	298	(70) ✓		135	93	✗
By funding source	2068	2225	(157) ✓		2058	10	✗

1.3.2 IT & Digital Services - Within the Customer Digital Experience project (P015), the extended testing phase for MVP2 has impacted the planned rollout of the new MyGTCS platform to all registrants by 31 March. The actual digital spend for the year is therefore less than forecast as the remaining implementation costs of £32k will now fall into 2026-27. In relation to core activity, actual costs for software and product maintenance & support were c£40k lower than forecast. This is mainly due to prioritising the implementation of MyGTCS in favour of smaller adhoc digital developments that typically happen throughout the year.

1.3.3 Legal Costs – Over the course of the year we have seen an increase in our FTT referral rate. The budget assumed that we would receive between 162 – 243 referrals. We received 279.

1.3.4 This increase, combined with 2 fewer Regulatory Investigation Officers in post than planned, led to more casework being outsourced. This has resulted in the cost of outsourced casework being £42k more than budget but £8k less than

forecast at Q3. This additional cost is offset by savings in staff costs as outlined in s2.2.2.

- 1.3.5 At Q3, our pipeline modelling also predicted that as this increase in casework continued through the FTT process, it would translate into an increased number of hearing days in the year, which would result in higher costs for Legal Assessors and Presenting Officers when compared to budget. As such, the Q3 forecast was increased by £50k to reflect this.
- 1.3.6 The number of hearing days in the year of 79 days across 28 cases turned out to be lower than the 100 days on which the budget was based. Consequently, Legal Assessor costs were £14k less than budget and £27k less than forecast. Presenting Officer fees were £22k less than forecast but £15k more than budget. What this highlights is that we continue to find casework related costs difficult to accurately forecast as casework is, by its nature, unpredictable.
- 1.3.7 Consultancy/prof. services – Of the £63k underspend against forecast, £14k relates to core activity and primarily discretionary budget that was not needed in the year. The £49k balance can be attributed to 3 projects in the change and improvement programme. One of the projects is nearing closure (P028 Brand refresh) and the £10k underspend will be released back to reserves and available for other projects. The other 2 projects remain ongoing (P037 Case Management System and P004 FTT Rules) and the underspent budget (£38k) will be carried forward for use in these projects in 2026-27.
- 1.3.8 Council / Committee / Panel – These costs are higher than budget and forecast due to the unplanned additional (emergency) recruitment round for Fitness to Teach Panel members and the subsequent induction of the first group which took place in March (£12k) as well as the Council effectiveness review (£22k).

1.4 Change and Improvement Programme

- 1.4.1 Total change and improvement costs for the year are £429k. Overall, this is £76k less than the last reported forecast and £258k less than the approved budget for the third year of the 5-year programme of work.

	31 Mar Actual	Q3 Forecast	FULL YEAR Variance Actual vs Forecast		Budget	Variance Actual vs Budget	
Change & Imp. Programme							
P002 Register Imp't	-	-	-	=	-	-	=
P003 Op Excellence	-	-	-	=	-	-	=
P004 FtT Rules	51	56	(5)	✓	77	(26)	✓
P005 ITE	3	4	(1)	✓	-	3	✗
P013 PU Review	4	4	-	=	-	8	✗
P015 CDE	199	231	(32)	✓	287	(88)	✓
P021 Future Office	3	3	-	=	22	(19)	✓
P022 Policy Management	-	-	-	=	-	-	=
P028 Brand Refresh	-	10	(10)	✓	10	(10)	✓
P031 DSA 2010	-	-	-	=	45	(45)	✓
P037 FTT Case Mgt	9	37	(28)	✓	-	9	✗
Staff costs attributable > 1 project	149	149	-	=	84	61	✗
Change Governance	-	-	-	=	30	(30)	✓
CapEx out with projects	11	11	-	=	-	11	✗
C&I unallocated budget	-	-	-	=	132	(132)	✓
Total CIP Costs	429	505	(76)	✓	687	(258)	✓
Staff costs	190	196	(6)	✓	186	4	✗
Non-staff costs	228	298	(70)	✓	135	93	✗
CapEx	11	11	-	=	366	(355)	✓
Total CIP Costs	429	505	(76)	✓	687	(258)	✓

1.4.2 The programme budget for 2025-26 included a general provision of £132k in anticipation of pending projects being initiated at the end of 2024-25 or at the start of 2025-26. Our focus this year has, however, been on progressing with the FTT rules (P004) which remains on track and the successful delivery of the new MyGTCS system (P015). As outlined in s2.3.1 the extended testing phase for P015 means that some of the budget for 2025-26 will shift into 2026-27.

1.4.3 The nature of the forecast and actual spend changed from budget to reflect that the implementation costs of the new MyGTCS solution are being accounted for a revenue rather than capital as was assumed in the budget.