

Item:

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Report to Partnership Meeting 2 February 2024

FINANCE

REVENUE BUDGET PROPOSAL 2024 - 2025

Annex 1 shows the budget that is being recommended for approval for the next financial year covering the Partnership's running costs and research and strategy development programme costs, and the income from Partner Councils, the Scottish Government and other external agencies to cover these costs.

Income

1. The funding formula for Council contributions was agreed by the Partnership in July 2006. This is based 50% on voting weight and 50% on population share. The population figures have been updated to take account of the 2017 position as shown in the General Register Office for Scotland. The 2018 position, the most recent published data, has been reviewed and there has been very little change in the population figures, therefore the percentage share of income to be contributed by each Council remains the same and is:

Council	Voting Share	Population share	Total
Argyll and Bute	6.25%	6.85%	13.1%
CnES	6.25%	3.05%	9.3%
Highland	18.75%	26.7%	45.45%
Moray	12.5%	10.9%	23.4%
Orkney	6.25%	2.5%	8.75%
	50%	50%	100%

2. There has been no indication from the Scottish Government that the RTP budget will be different to 2021/22 level of £522,750. As Scottish Government core grant (£200,000) has remained the same, the proposal is not to increase Constituent Authorities contributions.
3. Transport Scotland, through their regional active travel grant of £1,736,00, continues to support active travel work in 2024/25.
4. Other European projects have been budgeted for at the current known values.

Expenditure

1. **Staff Salary Costs** – The salaries, pension contributions, employers national insurance contributions and apprentice levy for the Partnership Director, 2 Programme Managers, a Business Manager, and Projects and Policy Manager

are included under running costs of the Partnership. In line with Scottish Local Authorities salaries provision, allowance has been made for a 3% increase in basic salary costs. Remaining staff costs have been accounted for in the individual project expenditure for which they support.

2. Other direct running costs are consistent with 23/24 levels.
3. Research and Strategy Development budget has reduced to £185,000 in line with previous years actuals.
4. All other project costs are matched with the expected income levels.
5. Finance and Administrative Services budget has been increased in line with previous years actuals.

Board Members are asked to approve the above information as well as the following Annex 1.

Report by:	Carolyn Moir
Designation:	Partnership treasurer
Date:	30 th January 2022

Annex 1

Budget Heading	Budget 2023/24	Budget 2024/25
		Recommendation
Income		
Argyll and Bute	26,200	26,200
CnES	18,600	18,600
Highland	90,900	90,900
Moray	46,800	46,800
Orkney	17,500	17,500
Scottish Government - Core	200,000	200,000
Scottish Government - Non-Core	322,750	322,750
SUSTRANS - Active Travel	100,000	0
Grants - Regional Active Travel	1,055,000	1,736,000
European and Other Project Grants	188,000	1,117,000
Total Income	2,065,750	3,575,750
Running Costs		
Staff Salary Costs	449,500	400,759
Staff/Member/Advisors Travel/Subsistence	14,000	14,000
Partnership/Consultation Meetings	6,000	11,000
Office Costs - Property	22,000	17,000
Office Costs - Administration	25,000	25,000
	516,500	467,750
Programme Costs		
Publicity	10,000	10,000
Research and Strategy Development	293,000	185,000
Specific Ring-fenced Project Costs	1,055,000	1,736,000
European and Other Project Salary Costs	151,250	1,117,000
	1,602,630	3,048,250
Finance/HR/Legal/Admin	40,000	60,000
	40,000	40,000
Total Costs	2,065,750	3,575,750
(Under)/Overspend	(127,689)	0
Reserves at the start of the year	(64,000)	(191,689)