

TAYSIDE AND CENTRAL SCOTLAND TRANSPORT PARTNERSHIP

10 SEPTEMBER 2024

2024/25 BUDGET AND MONITORING

JOINT REPORT BY DIRECTOR AND TREASURER

Purpose

This report provides a monitoring update on the Partnership's Revenue and Capital expenditure.

Summary

There are no amendments to the projected outturn of the Core budget as reported in June 2024.

Various projects funded through the RTS revenue programme are progressing with a total of £12,218 spent and a further £53,308 committed by 31 July 2024. In addition, Transport Scotland has awarded a grant to Tactran of £1,807,352 for Active Travel Behaviour Change – People and Place in 2024/25, with £436,311 spent and a further £1,433,622 committed.

1 RECOMMENDATIONS

1.1 That the Partnership:

- (i) notes the position regarding Core Revenue expenditure as at 31 July 2024 as detailed in Appendix A;
- (ii) notes progress on the 2024/25 RTS Revenue Programme and related expenditure as discussed within the report and detailed in Appendix B; and
- (iii) notes progress on the 2024/25 Active Travel Behaviour Change and Access to Bikes Grant and related expenditure as discussed within the report and detailed in Appendix C.

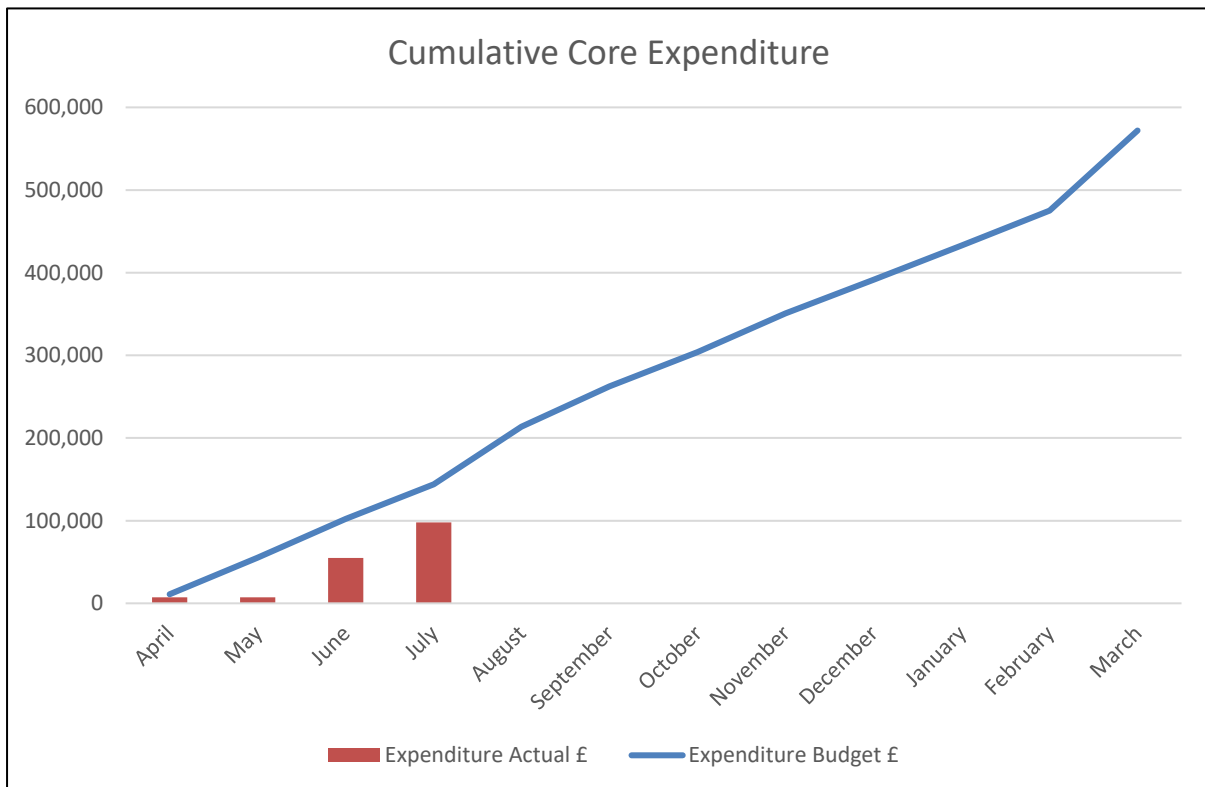
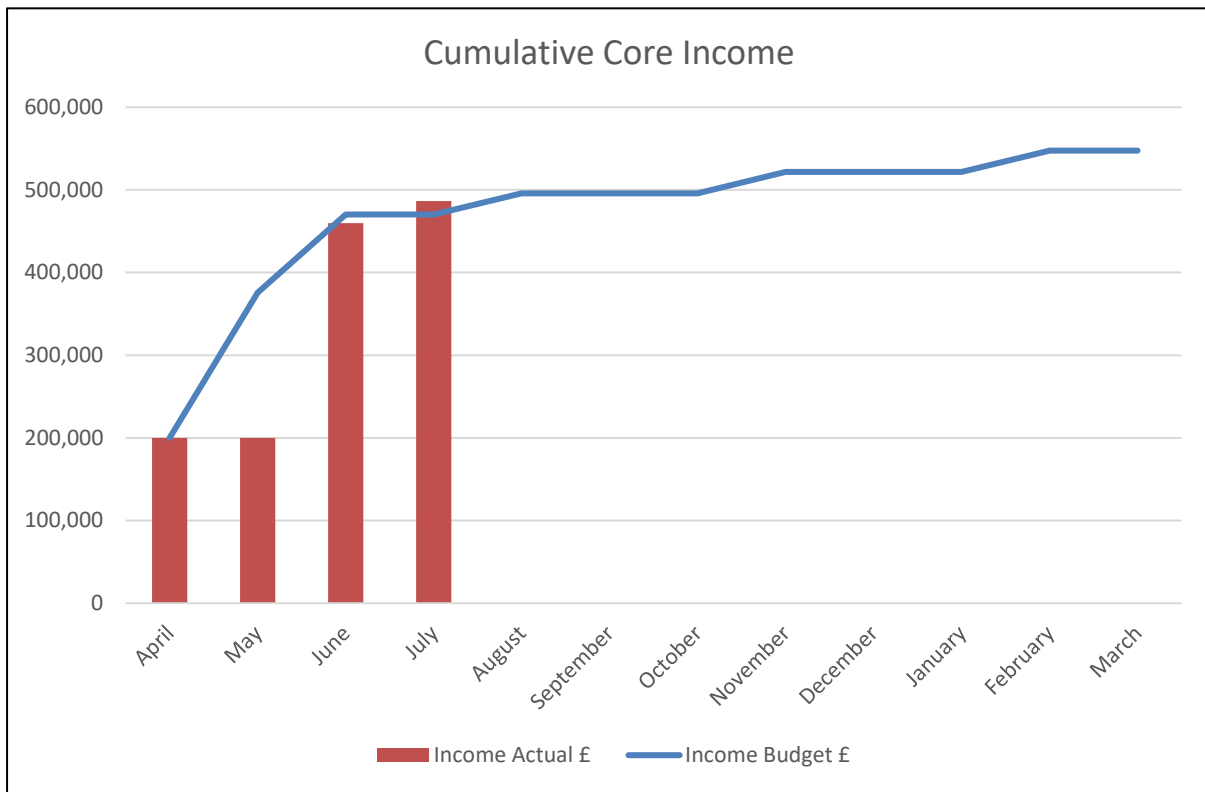
2 BACKGROUND

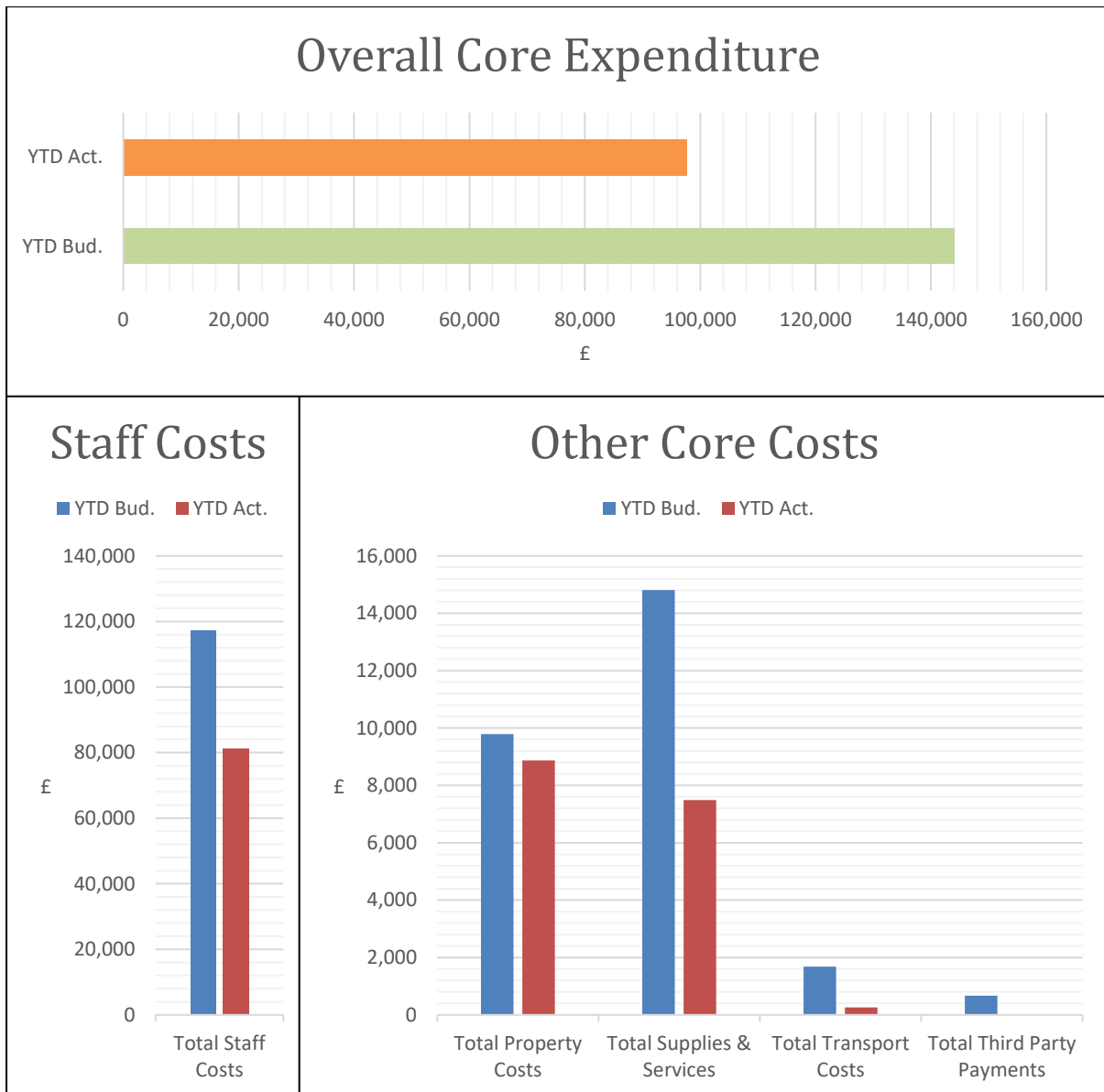
- 2.1 At its meeting on 12 December 2023 the Partnership approved a Core Revenue Budget for financial year 2023/24 and agreed to request that constituent Councils make provision for their respective funding contributions within their 2024/25 Revenue Budgets (Report RTP/23/33 refers). At that time the Partnership also noted the anticipated level of Scottish Government Grant-in-Aid funding to be provided for 2024/25 to Regional Transport Partnerships was yet to be published.

- 2.2 At its meeting on 12 March 2024 the Partnership noted the Partner Councils were in the process of approving their 2024/25 budget and that it was understood all had included provision of requested Revenue contributions towards the approved 2024/25 Core Budget. It was also noted that Tactran had yet to receive confirmation of Scottish Government Grant in Aid award, however it was anticipated that it would be maintained at previous years' level of up to £522,750 in 2024/25.
- 2.3 At the same meeting the Partnership approved an initial 2024/25 Regional Transport Strategy (RTS) Revenue Programme and agreed to receive a report on a finalised 2024/25 RTS Programme at its next meeting (Report RTP/24/07 refers).
- 2.4 Also, at its March 2024 meeting the Partnership was informed that it was anticipated Tactran will receive approximately £1.9m grant funding directly from Transport Scotland in 2024/25 for Active Travel Behaviour Change initiatives with the funding being titled People and Place.
- 2.5 Subsequent to the March 2024 meeting all constituent Councils confirmed approval of their respective funding contributions towards the approved 2024/25 Core Budget. However, Scottish Government on 26 March 2024 notified Tactran that it was seeking a 5% reduction in Grant in Aid reducing the £522,750 received in 2023/24 to Grant in Aid of up to £496,612 in 2024/25.
- 2.6 At its meeting on 11 June 2024 the Partnership approved a finalised 2024/25 RTS Revenue Programme and received a monitoring update on general Revenue expenditure and Active Travel Capital and Revenue expenditure (Report RTP/24/18 refers).

3 DISCUSSION

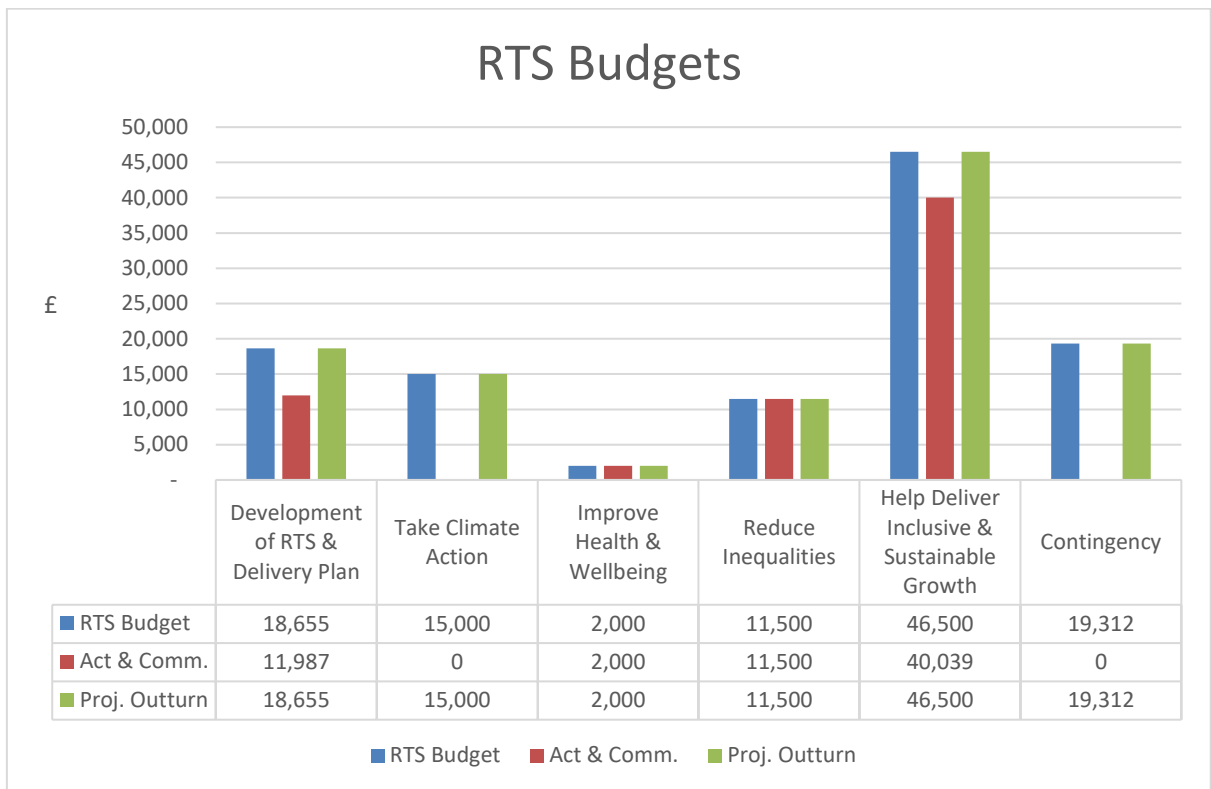
2024/25 Core Revenue Budget





- 3.1 The approved Core Budget and expenditure to 31 July 2024 and projected expenditure to the financial year end are shown in Appendix A.
- 3.2 Hospitality actual expenditure for the year has exceeded budget, following Tactran’s hosting of the RTP Chairs’ meeting. The final costs and contributions from other RTPs are still being finalised however it is anticipated that any overspend is offset by other underspends and an update will be brought to the next Board meeting.
- 3.3 At the time of writing this report, consultation regarding the COSLA Pay offer was ongoing and is still subject to agreement. An update will be brought to Board in December with any implications of an agreed pay award.
- 3.4 There are no amendments to the projected outturn at this point in the financial year for the items mentioned above or other budget lines.

2024/25 RTS Revenue Programme



3.5 The 2024/25 RTS Revenue budget of £100,467 comprises Scottish Government Grant in Aid totalling £52,101 plus £48,366 from Reserves. In addition, other income of up to £12,500 is being provided by the Tayside Local Authorities for the maintenance and use of Tay Cities Regional Transport Model, providing total resources of £112,967.

3.6 RTS programme expenditure to 30 July 2024 and projected expenditure to the financial year end is shown in Appendix B. Progress on individual elements of the RTS Revenue programme are outlined below.

Development of RTS and Delivery Plan (Budget £18,655)

3.7 The proposed budget of £18,655 allows for work associated with the Regional Transport Strategy and annually recurring costs for required licences and memberships and Tactran’s Digital Marketing Strategy and Website.

3.8 Graphic designers, The Malting House have been secured to design and produce the publication of the RTS and work is continuing on the development of the RTS Delivery Plan.

3.9 To date £1,368 expenditure has been incurred with a further £10,619 committed under this budget heading

Take Climate Action (Budget £15,000)

- 3.10 £15,000 has been allocated to initiatives to support Climate Action, such as supporting regional Electric Vehicle Infrastructure and Hydrogen Decarbonisation projects and further development of 20% reduction in car km.
- 3.11 To date there has been no commitment under this budget heading.

Improve Health & Wellbeing (Budget £2,000)

- 3.12 This allocation of £2,000 supports improvements to Health and Wellbeing by providing funding support towards the annual Safe Drive/Stay Alive road safety campaign in Stirling Council area, which is programmed to take place in early in 2025. The New Driver Scheme continues to be implemented by Fire & Rescue and the Police in the Tayside area in 2024/25 with no funding required from Tactran.
- 3.13 To date £2,000 has been committed under this budget heading

Reduce Inequalities (Budget £11,500)

- 3.14 This allocation provides for initiatives that support reducing inequalities, such as Liftshare and Thistle Assistance Card App.
- 3.15 To date £8,500 expenditure has been incurred with a further £3,000 committed under this budget heading.

Help Deliver Inclusive and Sustainable Growth (Budget £46,500)

- 3.16 This allocation provides for ongoing membership by Tactran and partner Councils of the East Coast Mainline Authorities (ECMA) consortium, Freight Quality Partnership and Stirling and Tayside Timber Transport Group support. It also makes provision for the Tay Cities Regional Transport Model including completion of the Tay Cities Local Rail Development Fund Detailed Appraisal.
- 3.17 The completion of the Tay Cities Local Rail Development Detailed Appraisal is programmed for completion in late in 2024, once further modelling work utilising the Tay Cities Regional Model has been undertaken.
- 3.18 To date £2,350 expenditure has been incurred with a further £37,689 committed under this budget heading.

Contingency (£19,312)

- 3.19 A contingency of £19,312 is available. It is proposed that this allocation is retained meantime as a general Revenue Budget contingency to accommodate other emerging priorities and opportunities that may occur.
- 3.20 The Partnership is asked to note progress on the 2024/25 RTS Revenue Programme, as outlined above and detailed in Appendix B.

2024/25 Active Travel Grants

Active Travel Behaviour Change and Access to Bikes (People and Place)

- 3.21 As noted in a separate Active Travel Update report to this meeting, Tactran was awarded £1,807,352 from Transport Scotland's People and Place Active Travel Behaviour Change Fund in 2024/25.
- 3.22 This grant allocation is being awarded across 4 locations the Tactran region and across 3 Themes: Urban Trail (£300,000); Access to Bikes (£800,000); Active Travel Promotion (£500,000). In addition, £207,352 is allocated to ensure Tactran has the resources to project manage and deliver the projects.
- 3.23 Furthermore, the Travelknowhow Scotland toolkit is being used by all RTPs, (including Tactran), as a resource to assist organisations with sustainable travel planning. Tactran administers this facility on behalf of the RTPs, with the RTPs each providing a contribution, giving an additional income of £65,215.
- 3.24 To date £436,311 expenditure has been incurred, with a further £1,433,622 committed.
- 3.25 The Partnership is asked to note progress on the 2024/25 Active Travel Behaviour Change and Access to Bikes programme, as outlined above and detailed in Appendix C.

Community Projects Transition Fund

- 3.26 Transport Scotland have presented a new delivery model for delivering active travel interventions within the community and 3rd sector level projects. Paths for All are leading on delivering this across Scotland.
- 3.27 This grant has been allocated to community level and 3rd sector projects across Scotland, with Tactran managing and approving Paths for All grant process. Transport Scotland has awarded Tactran £2.5m grant on behalf of all RTPs, which Tactran has accepted and has subsequently awarded grant of £2.5m to Paths for All. An embedded officer from Paths for All will work with Tactran to administer the grant process but has yet to commence.
- 3.28 The grant allocation has been fully committed with £451,000 expenditure incurred to date.

4 CONSULTATIONS

- 4.1 The report has been prepared in consultation with the Regional Transport Liaison Group.

5 RESOURCE IMPLICATIONS

- 5.1 The main resource implications are addressed within the report.

6 EQUALITIES IMPLICATIONS

- 6.1 This report has been screened for any policy implications in respect of Equality Impact Assessment and no major issues have been identified.

Mark Speed
Director

Scott Walker
Treasurer

Report prepared by Niall Gardiner. For further information contact email niallgardiner@tactran.gov.uk or telephone 07919990370.

NOTE

The following background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (and not containing confidential or exempt information) were relied on to a material extent in preparing this Report.

Report to Partnership RTP/23/33, 2024/25 Core Revenue Budget, 12 December 2023

Report to Partnership RTP/24/07, 2024/25 Budget and Programme, 12 March 2024

Report to Partnership RTP/24/18, 2024/25 Budget and Monitoring, 11 June 2024

Tactran Income and Expenditure Account
Revenue
2024/25
Detailed Statement - Core

Appendix A

| | Approved Budget £ | Actuals to 31 July 2024 £ | Projected Outturn 2024/25 £ | Actual Variance to Budget £ |
|--|-------------------------|---------------------------------|--------------------------------------|--------------------------------------|
| Income | | | | |
| Scottish Government Grant Revenue Received | 444,512 | 444,512 | 444,512 | 0 |
| Council Req's Revenue Rec'd | 103,020 | 42,035 | 103,020 | 0 |
| Interest Received | 0 | 0 | 0 | 0 |
| | 547,532 | 486,547 | 547,532 | 0 |
| Expenditure | | | | |
| <u>Staff Costs</u> | | | | |
| Salary GP | 361,259 | 63,534 | 361,259 | 0 |
| Salary Supn | 61,414 | 10,017 | 61,414 | 0 |
| Salary NI | 42,009 | 7,303 | 42,009 | 0 |
| Training/Conferences | 2,000 | 280 | 2,000 | 0 |
| Subscriptions | 400 | 0 | 400 | 0 |
| | 467,082 | 81,134 | 467,082 | 0 |
| <u>Property Costs</u> | | | | |
| Energy | 8,500 | 1,762 | 8,500 | 0 |
| Cleaning | 2,500 | 0 | 2,500 | 0 |
| Maintenance | 500 | 0 | 500 | 0 |
| Rent | 13,490 | 5,621 | 13,490 | 0 |
| Rates | 4,942 | 1,482 | 4,942 | 0 |
| | 29,932 | 8,865 | 29,932 | 0 |
| <u>Supplies and Services</u> | | | | |
| Office Consumables | 4,125 | 568 | 4,125 | 0 |
| Communications | 2,500 | 0 | 2,500 | 0 |
| Insurance | 7,500 | 4,798 | 7,500 | 0 |
| Information Technology | 2,200 | 301 | 2,200 | 0 |
| Hospitality | 700 | 1,474 | 700 | 0 |
| Board Expenses - misc. | 500 | 0 | 500 | 0 |
| | 17,525 | 7,141 | 17,525 | 0 |
| <u>Transport Costs</u> | | | | |
| Travel and Subsistence | 1,500 | 123 | 1,500 | 0 |
| Public Transport | 2,800 | 10 | 2,800 | 0 |
| Expenses - Board Members | 500 | 129 | 500 | 0 |
| | 4,800 | 262 | 4,800 | 0 |
| <u>Third Party Payments</u> | | | | |
| Audit Fees External | 12,560 | 0 | 12,560 | 0 |
| PKC Finance Service | 14,000 | 0 | 14,000 | 0 |
| PKC Secretariat Service | 8,000 | 0 | 8,000 | 0 |
| PKC Legal Services | 3,000 | 0 | 3,000 | 0 |
| PKC IT Services | 8,250 | 0 | 8,250 | 0 |
| Other Third Party Payments | 2,000 | 0 | 2,000 | 0 |
| | 47,810 | 0 | 47,810 | 0 |
| Gross Expenditure | 567,149 | 97,402 | 567,149 | 0 |
| Net Income/(Expenditure) | (19,617) | 389,145 | (19,617) | 0 |
| Opening Core Reserves | 33,359 | | 33,359 | |
| Transfer from RTS Reserve | 14,982 | | 14,982 | |
| Funding to/(from) Earmarked Reserves | (14,982) | | (14,982) | |
| Funding to/(from) Unearmarked Reserves | (4,635) | | (4,635) | |
| Closing Core Reserves | 28,724 | | 28,724 | |

Core

Tactran Income and Expenditure Account
Revenue
2024/2025
Detailed Statement - RTS

| | Approved Budget £ | Other Income £ | Total Budget £ | Actuals to 30 July 2024 £ | Committed 2024/2025 £ | Projected Outturn 2024/2025 £ | Variance to Budget £ |
|---|-------------------------|----------------------|----------------------|---------------------------------|-----------------------------|--|----------------------------|
| Income | | | | | | | |
| Scottish Executive Grant Revenue Received | 52,101 | | 52,101 | - | - | 52,101 | 0 |
| Other Income | | 12,500 | 12,500 | - | - | 12,500 | 0 |
| | 52,101 | 12,500 | 64,601 | - | - | 64,601 | 0 |
| Expenditure on Projects | | | | | | | |
| Development of RTS & Delivery Plan | 18,655 | - | 18,655 | 1,368 | 10,619 | 18,655 | 0 |
| Take Climate Action | 15,000 | - | 15,000 | - | - | 15,000 | 0 |
| Improve Health & Wellbeing | 2,000 | - | 2,000 | - | 2,000 | 2,000 | 0 |
| Reduce Inequalities | 11,500 | - | 11,500 | 8,500 | 3,000 | 11,500 | 0 |
| Help Deliver Inclusive & Sustainable Growth | 34,000 | 12,500 | 46,500 | 2,350 | 37,689 | 46,500 | 0 |
| Contingency | 19,312 | - | 19,312 | - | - | 19,312 | 0 |
| Gross Expenditure | 100,467 | 12,500 | 112,967 | 12,218 | 53,308 | 112,967 | 0 |
| Net Expenditure | 48,366 | 0 | 48,366 | 12,218 | 53,308 | 48,366 | 0 |
| (Financed by) / Contribution to Reserves | (48,366) | | | | | (48,366) | |
| Reserves Statement: | | | | | | | |
| Opening Reserves | 48,366 | | | | | 48,366 | |
| Reserves (Used) / Returned | (48,366) | | | | | (48,366) | |
| Closing Reserves | 0 | | | | | 0 | |

**Tactran Income and Expenditure Account
2024/25
Detailed Statement - Active Travel Grant**

| <u>Income</u> | Budget £ | Actuals to 30 July 2024 £ | Committed 2024/25 £ | Projected Outturn 2024/25 £ | Variance to Budget £ |
|--|------------------|---------------------------------|---------------------------|--------------------------------------|----------------------------|
| Transport Scotland - Regional Active Travel Grant Behaviour Change People & Place RTPs - TravelKnowHow | 1,807,352 | 766,451 | - | 1,807,352 | - |
| | 65,215 | 31,655 | - | 65,215 | - |
| | 1,872,567 | 798,106 | - | 1,872,567 | - |
| | | | | | |
| <u>Grant Expenditure</u> | | | | | |
| Urban Trail Design | 300,000 | 15,000 | 285,000 | 300,000 | - |
| Access to Bikes | 800,000 | 257,012 | 542,988 | 800,000 | - |
| Active Travel Promotion | 500,000 | 96,471 | 400,895 | 500,000 | - |
| Tactran Resource Support | 272,567 | 67,828 | 204,739 | 272,567 | - |
| Gross Expenditure | 1,872,567 | 436,311 | 1,433,622 | 1,872,567 | - |
| Net Expenditure | - | (361,795) | 1,433,622 | - | - |