

TAYSIDE AND CENTRAL SCOTLAND TRANSPORT PARTNERSHIP

17 JUNE 2025

2025/26 BUDGET AND MONITORING

JOINT REPORT BY DIRECTOR AND TREASURER

Purpose

This report provides a monitoring update on the Partnership's Revenue and Capital expenditure and seeks the Partnership's approval of a 2025/26 RTS Revenue Programme.

Summary

The Partnership approved a 2025/26 Core Budget and an initial RTS Revenue Budget at its meeting on 12 March 2024. Since March, the Core Reserves balance has been finalised at £112,613 of which £80,000 has been transferred to RTS revenue.

An RTS Revenue Programme Budget of £229,744, including an opening reserve of £138,646, is available in 2025/26 to fund RTS implementation work. In addition, Transport Scotland has awarded a 2025/26 grant to Tactran of £2,289,213 for People and Place Active and Sustainable Travel Behaviour Change and a further £100,000 grant for MaaS.

1 RECOMMENDATIONS

1.1 That the Partnership:

- (i) notes the position regarding Core Revenue expenditure as at 30 April 2025 as detailed in Appendix A;
- (ii) notes progress on and approves the 2025/26 RTS Revenue Programme and related expenditure as discussed within the report and detailed in Appendices B; and
- (iii) notes progress on the 2025/26 Active and Sustainable Travel Behaviour Change, People and Place Grant and related expenditure as discussed within the report and detailed in Appendix C.

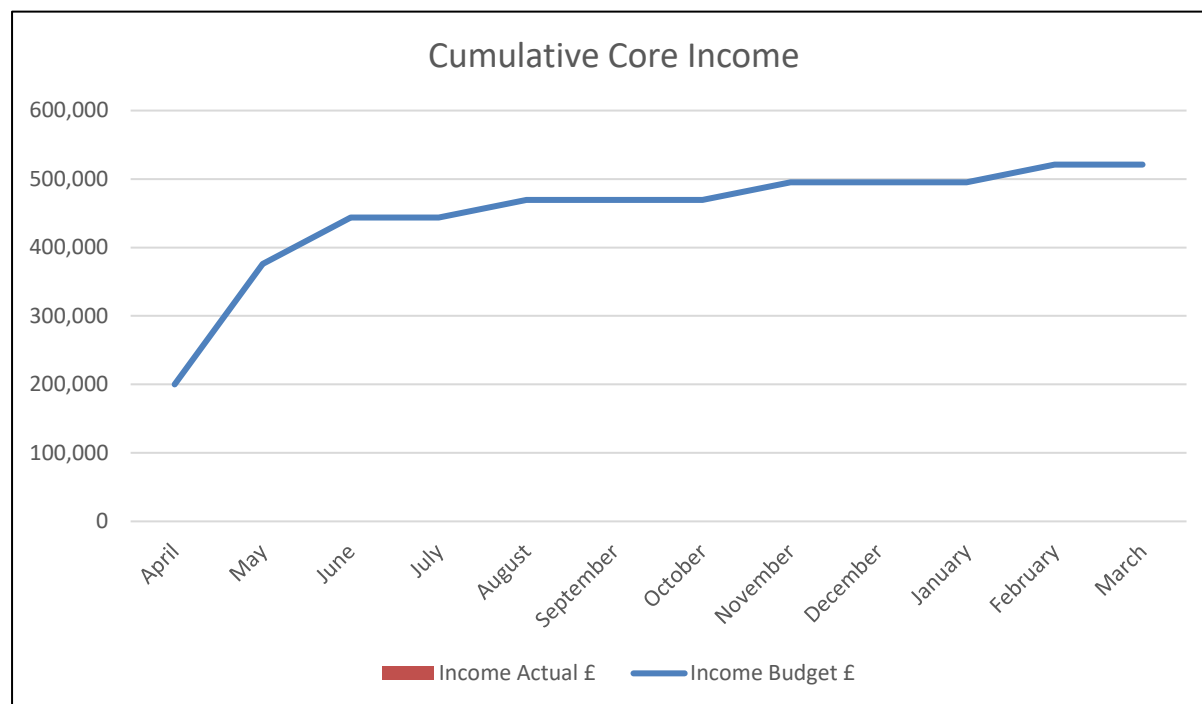
2 BACKGROUND

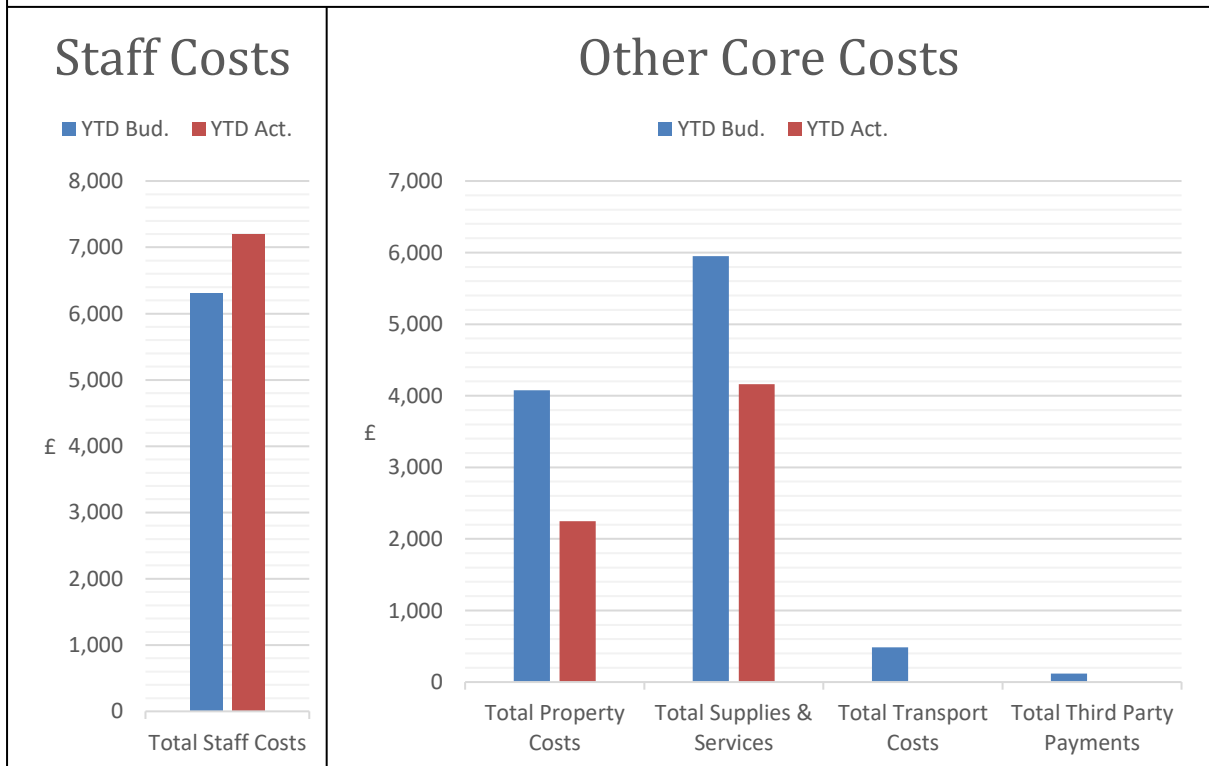
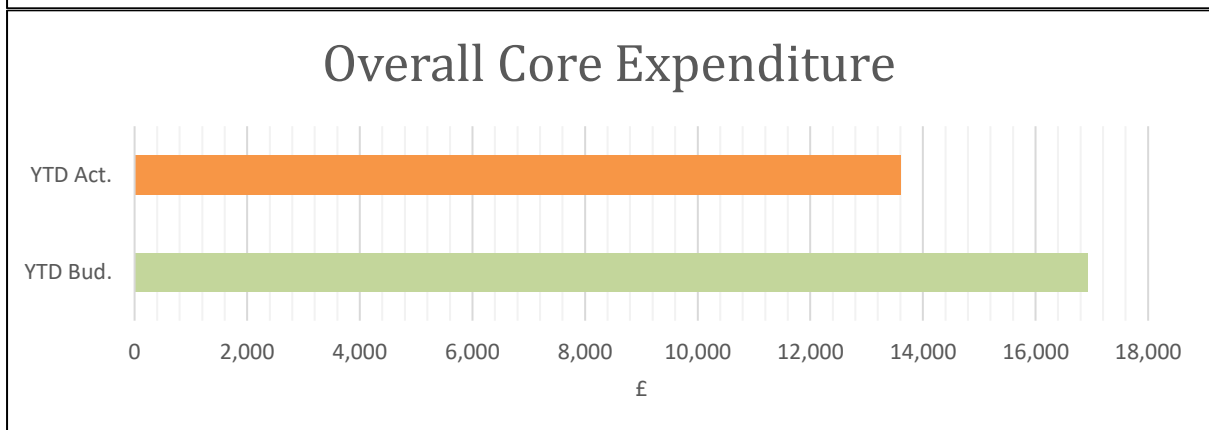
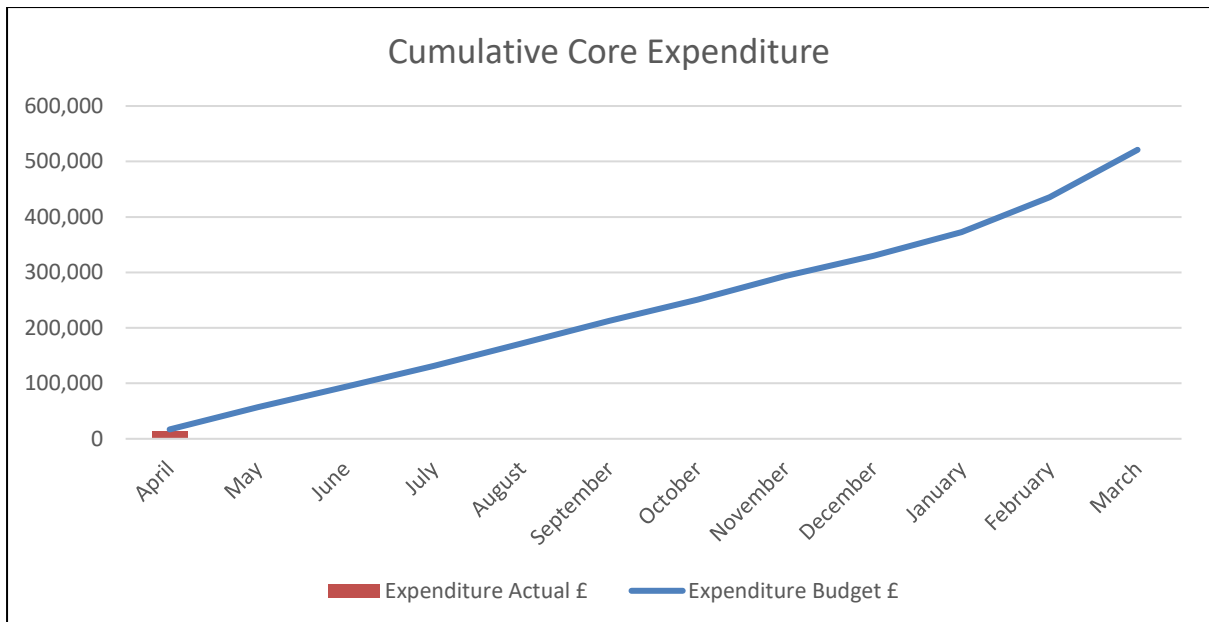
- 2.1 At its meeting on 10 December 2024 the Partnership approved a Core Revenue Budget for financial year 2025/26 and agreed to request that constituent Councils make provision for their respective funding contributions within their 2025/26 Revenue Budgets (Report RTP/24/33 refers). At that time the Partnership also noted the anticipated level of Scottish Government Grant-in-Aid funding to be provided for 2025/26 to Regional Transport Partnerships was yet to be published.

- 2.2 At its meeting on 18 March 2025 the Partnership noted the Partner Councils were in the process of approving their 2025/26 budget and that it was understood all had included provision of requested Revenue contributions towards the approved 2025/26 Core Budget. It was also noted that RTPs had yet to receive confirmation of Scottish Government Grant in Aid award, however it was anticipated that the level of funding would remain as at 2024/25 levels, which for Tactran is £496,613 in 2025/26.
- 2.3 At the same meeting the Partnership approved an initial 2025/26 Regional Transport Strategy (RTS) Revenue Programme and agreed to receive a report on a finalised 2025/26 RTS Programme at its next meeting (Report RTP/25/11 refers).
- 2.4 Also, at its March 2025 meeting the Partnership was informed that it was anticipated Tactran will receive approximately £2.3m grant directly from Transport Scotland People and Place funding in 2025/26 for Active and Sustainable Travel Behaviour Change initiatives.
- 2.5 Subsequent to the March 2025 meeting all constituent Councils confirmed approval of their respective funding contributions towards the approved 2025/26 Core Budget. Scottish Government on 29 April 2025 awarded Tactran Grant in Aid of up to £496,612 in 2025/26.

3 DISCUSSION

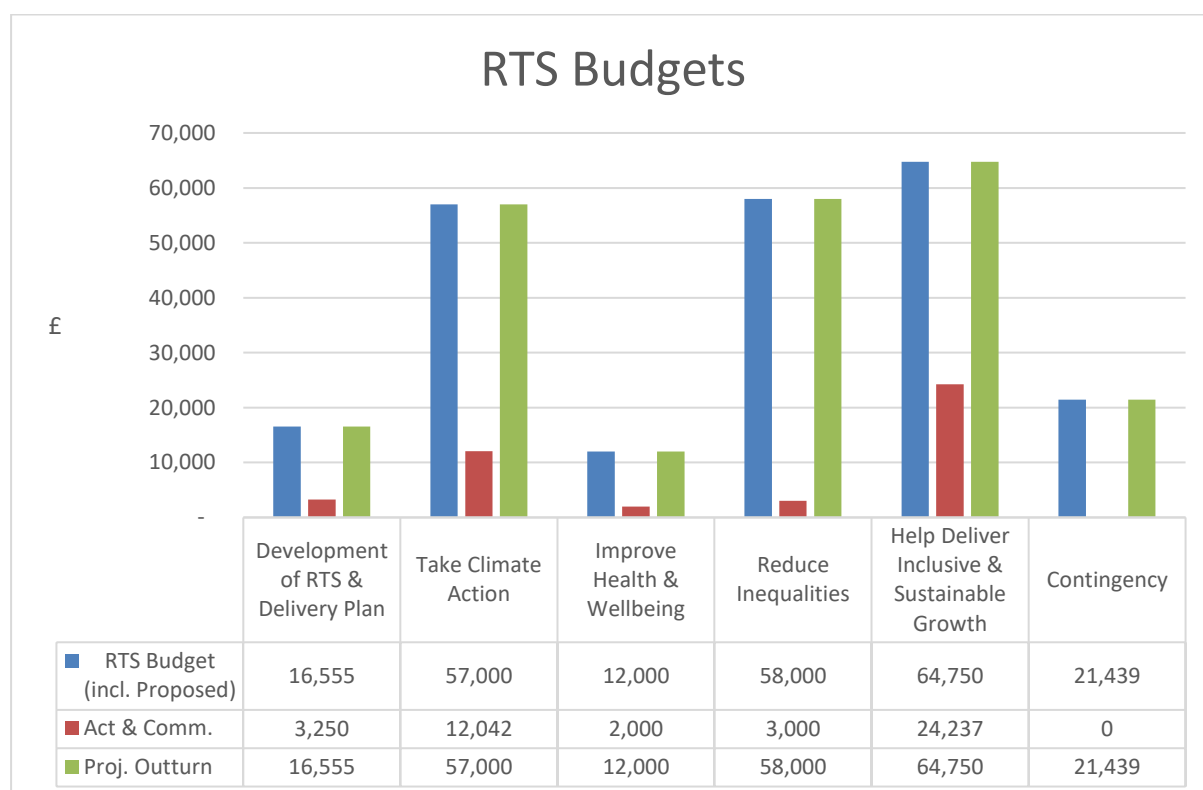
2025/26 Core Revenue Budget





- 3.1 The approved Core Budget and expenditure to 30 April 2025 and projected expenditure to the financial year end are shown in Appendix A.
- 3.2 Following closure of the 2024/25 annual accounts, the Reserves balance has been finalised and, with a transfer of £80,000 from Core to RTS Revenue, the opening balance for 2025/26 is £32,613.
- 3.3 As detailed in Appendix A, there is one adjustment to projected outturn for the cost of secondments. The cost for the secondments is not increasing, however the allocation of costs between prior year and current year has been revised and the projected outturn has increased by £1,800. The projected closing reserve on Core at 31 March 2026 is £30,813; representing 4.7% of gross expenditure, adjusted for recharges, which is in line with the 3-5% reserves policy.

2025/26 RTS Revenue Programme



- 3.4 At its meeting on 18 March 2025, the Partnership approved an initial 2025/26 Regional Transport Strategy (RTS) Revenue Programme based on a budget of £176,268 provided from the balance of Scottish Government Grant in Aid and anticipated variances in the in the 2024/25 Core and Revenue Budgets respectively (Report RTP/25/11 refers).

- 3.5 As reported separately to this meeting, the unaudited Accounts for 2024/25 include a final RTS reserve amount of £138,646 (including £80,000 Core Reserve surplus from 2024/25 Core budget) to supplement the 2025/26 RTS Revenue budget. This is a £40,976 increase on the projected underspend of £97,670 reported at the Partnership meeting on 18 March 2025. This is due to an increase in expected interest income and transfer from Core, combined with a slight delay in Tay Cities LRDF Detailed Appraisal and 20% car km reduction equalities and economic assessments with work continuing in 2025/26.
- 3.6 The overall RTS Budget is £229,744 provided from the balance of Scottish Government Grant in Aid and variances in the in the 2024/25 Core and Revenue Budgets respectively and includes £12,500 income from Tay Cities Local Authorities for maintenance and use of the Tay Cities Regional Transport Model.
- 3.7 RTS programme expenditure to 30 April 2025 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 £16,655)

- 3.8 The proposed budget of £16,655 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.
- 3.9 Approximately £11,000 of this has been allocated to the development of the RTS Delivery Plan and other associated work.
- 3.10 To date £3,250 has been committed under this budget heading.

Take Climate Action (Budget £57,000)

- 3.11 £57,000 has been allocated to initiatives to support Climate Action, such as supporting regional Electric Vehicle Infrastructure and Hydrogen Decarbonisation projects. Funding has also been allocated to complete 2024/25 work on 20% reduction in car km and further work on recommendations arising from this, as reported in a separate report to this meeting.
- 3.12 To date £12,042 has been committed under this budget heading.

Improve Health & Wellbeing (Budget £12,000)

- 3.13 This £12,000 allocation supports improvements to Health and Wellbeing by providing funding support towards the annual Safe Drive/Stay Alive road safety campaign in Stirling Council area. The New Driver Scheme will continue to be implemented by Fire & Rescue and the Police in the Tayside area, with no funding requirement from Tactran. Funding is also provisionally allocated to assist with NHS Health and Transport initiatives.

- 3.14 To date £2,000 has been committed under this budget heading

Reduce Inequalities (Budget £58,000)

- 3.15 This allocation of £58,000 provides for initiatives that support reducing inequalities, such as Thistle Assistance Card App, Bus Alliances, Car Share, MaaS and supporting Community Planning Partnerships.
- 3.16 As noted in separate report to this meeting both Tayside and Forth Valley Bus Alliances continue to mature, with both seeking funding from Transport Scotland's 2025/26 Bus Infrastructure Fund. Funding has also been secured from Transport Scotland to further develop Tactran's MaaS initiatives, as noted in the Director's report to this meeting and an allowance is also made within this RTS budget heading.
- 3.17 To date £3,000 has been committed under this budget heading.

Help Deliver Inclusive and Sustainable Growth (Budget £52,250 plus up to £12,500 external funding)

- 3.18 This proposed allocation provides for ongoing membership by Tactran and partner Councils of the East Coast Mainline Authorities (ECMA) consortium, and support to Tactran's Freight Quality Partnership, National Parks and Stirling and Tayside Timber Transport Group. It also makes provision for the Tay Cities Regional Transport Model including completion of the Tay Cities Local Rail Development Fund Detailed Appraisal.
- 3.19 To date £24,237 has been committed under this budget heading.

Contingency (£21,439)

- 3.20 A contingency of £51,439 is available. At this early stage in the financial year, 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.
- 3.21 The Partnership is asked to note progress on and approve the 2025/26 RTS Revenue Programme, as outlined above and detailed in Appendix B.

Transport Scotland Grants

People and Place - Active and Sustainable Travel Behaviour Change

- 3.22 As noted in a separate People and Place Update report to this meeting, Tactran has been awarded £2,289,213 from Transport Scotland's People and Place Fund in 2025/26 to deliver active and sustainable travel behaviour change projects within the region.

- 3.23 Over 30 projects are being taken forward in the following categories: Communities projects for small projects being developed and delivered at a grassroots level; Place projects for localised projects, and Regional projects intended to support projects across authorities and RTPs.
- 3.24 As reported at the Partnership meeting on 18 March 2025, full spend was committed on the 2024/25 People & Place grant. However, one provider working with schools was granted, in agreement with Transport Scotland, to utilise funding according to the 2024/25 academic year instead of financial year. The full grant was awarded by Transport Scotland in 2024/25; and £77,597 was earmarked in Reserves for use in 2025/26 (until 30 June to align with school term). This earmarked reserve and expenditure is detailed in Appendix C.

Mobility as a Service (MaaS) - Active and Sustainable Travel Behaviour Change

- 3.25 As noted in the Director's Report to this meeting, Tactran has been awarded £100,000 grant funding from Transport Scotland to maintain, further develop and evaluate Tactran's MaaS pilot projects.
- 3.26 The Partnership is asked to note progress on the 2025/26 People and Place programme and MaaS project, as outlined above and detailed in Appendix C.

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/24/33, 2025/26 Core Revenue Budget, 10 December 2024

Report to Partnership RTP/25/10, 2024/25 Budget and Monitoring, 18 March 2025

Report to Partnership RTP/25/11, 2025/26 Budget and Programme, 18 March 2025

Tactran Income and Expenditure Account
Revenue
2025/26
Detailed Statement - Core

Appendix A

	Approved Budget £	Actuals to 30 April 2025 £	Projected Outturn 2025/26 £	Actual Variance to Budget £
Income				
Scottish Government Grant Revenue Received	418,015	0	418,015	0
Council Req's Revenue Rec'd	103,020	0	103,020	0
Interest Received	0	0	0	0
MaaS Officer Support Funding	0	0	0	0
	521,035	0	521,035	0
Expenditure				
<u>Staff Costs</u>				
Salary GP	415,783	0	415,783	0
Salary Supn	65,278	0	65,278	0
Salary NI	57,126	0	57,126	0
Secondment	5,400	7,200	7,200	1,800
Salary Recharge	(126,721)	0	(126,721)	0
Training/Conferences	2,000	0	2,000	0
Subscriptions	400	0	400	0
	419,266	7,200	421,066	1,800
<u>Property Costs</u>				
Energy	8,500	0	8,500	0
Cleaning	2,500	0	2,500	0
Maintenance	500	0	500	0
Rent	13,490	2,248	13,490	0
Rates	4,942	0	4,942	0
	29,932	2,248	29,932	0
<u>Supplies and Services</u>				
Office Consumables	4,125	0	4,125	0
Communications	2,500	0	2,500	0
Insurance	7,500	4,160	7,500	0
Information Technology	2,200	0	2,200	0
Hospitality	700	0	700	0
Board Expenses - misc.	500	0	500	0
	17,525	4,160	17,525	0
<u>Transport Costs</u>				
Travel and Subsistence	1,500	0	1,500	0
Public Transport	2,800	0	2,800	0
Expenses - Board Members	500	0	500	0
	4,800	0	4,800	0
<u>Third Party Payments</u>				
Audit Fees External	14,062	0	14,062	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	2,200	0	2,200	0
	49,512	0	49,512	0
Gross Expenditure	521,035	13,608	522,835	1,800
Net Income/(Expenditure)	0	(13,608)	(1,800)	(1,800)
Opening Core Reserves	32,613		32,613	
Funding to/(from) Earmarked Reserves	0		0	
Funding to/(from) Unearmarked Reserves	0		(1,800)	
Closing Core Reserves	32,613		30,813	

Core

Tactran Income and Expenditure Account
Revenue
2025/2026
Detailed Statement - RTS

Appendix B

	Provisional Budget (March 2025) £	Proposed Budget £	Other Income £	Total Budget £	Actuals to 30 April 2025 £	Committed 2025/2026 £	Projected Outturn 2025/2026 £	Variance to Budget £
Income								
Scottish Executive Grant Revenue Received	78,598	78,598		78,598	-	-	78,598	0
Other Income - LA's Transport Model			12,500	12,500	-	-	12,500	0
	78,598	78,598	12,500	91,098	-	-	91,098	0
Expenditure on Projects								
Development of RTS & Delivery Plan	16,555	16,555	-	16,555	-	3,250	16,555	0
Take Climate Action	45,000	57,000	-	57,000	-	12,042	57,000	0
Improve Health & Wellbeing	7,000	12,000		12,000	-	2,000	12,000	0
Reduce Inequalities	48,000	58,000	-	58,000	-	3,000	58,000	0
Help Deliver Inclusive & Sustainable Growth	37,425	52,250	12,500	64,750	-	24,237	64,750	0
Contingency	22,288	21,439	-	21,439	-	-	21,439	0
Gross Expenditure	176,268	217,244	12,500	229,744	0	44,529	229,744	0
Net Expenditure	97,670	138,646	0	138,646	0	44,529	138,646	0
(Financed by) / Contribution to Reserves	(97,670)	(138,646)					(138,646)	
Reserves Statement:								
Opening Reserves	97,670	138,646					138,646	
Reserves (Used) / Returned	(97,670)	(138,646)					(138,646)	
Closing Reserves	0	0					0	

Tactran Income and Expenditure Account
2025/26
Detailed Statement - Transport Scotland Grants

People & Place

	Budget	Actuals to	Committed	Projected	Variance to
<u>Income</u>	£	31 May 2025	2025/26	Outturn	Budget
	£	£	£	2025/26	£
People & Place	2,289,213	457,839	1,831,374	2,289,213	-
	2,289,213	457,839	1,831,374	2,289,213	-

Grant Expenditure

<i>Active Travel Promotion</i> <i>(brought forward from 2024/25)</i>	77,597	-	77,597	77,597	-
Community Projects	106,345	-	106,345	106,345	-
Place Projects	1,261,317	-	1,261,317	1,261,317	-
Regional Projects	662,061	-	662,061	662,061	-
Tactran Resource Support	259,490	-	259,490	259,490	-
Gross Expenditure	2,366,810	-	2,366,810	2,366,810	-
Net Expenditure	77,597	(457,839)	535,436	77,597	-

(Financed by) / Contribution to Reserves

(77,597) **(77,597)**

Reserves Statement:

Opening Reserves	77,597	77,597
Reserves (Used) / Returned	(77,597)	(77,597)
Closing Reserves	0	0

MaaS

	Budget	Actuals to	Committed	Projected	Variance to
<u>Income</u>	£	31 May 2025	2025/26	Outturn	Budget
	£	£	£	2025/26	£
MaaS	100,000	-	100,000	100,000	-
	100,000	-	100,000	100,000	-

Grant Expenditure

MaaS	100,000	-	100,000	100,000	-
Gross Expenditure	100,000	-	100,000	100,000	-
Net Expenditure	-	-	-	-	-