

## TAYSIDE AND CENTRAL SCOTLAND TRANSPORT PARTNERSHIP

16 SEPTEMBER 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.

Summary

The Partnership approved a final 2025/26 Core Budget and an initial RTS Revenue Budget at its meeting on 17 June 2025.

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 31 July 2025 as detailed in Appendix A;
- (ii) notes progress on 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.

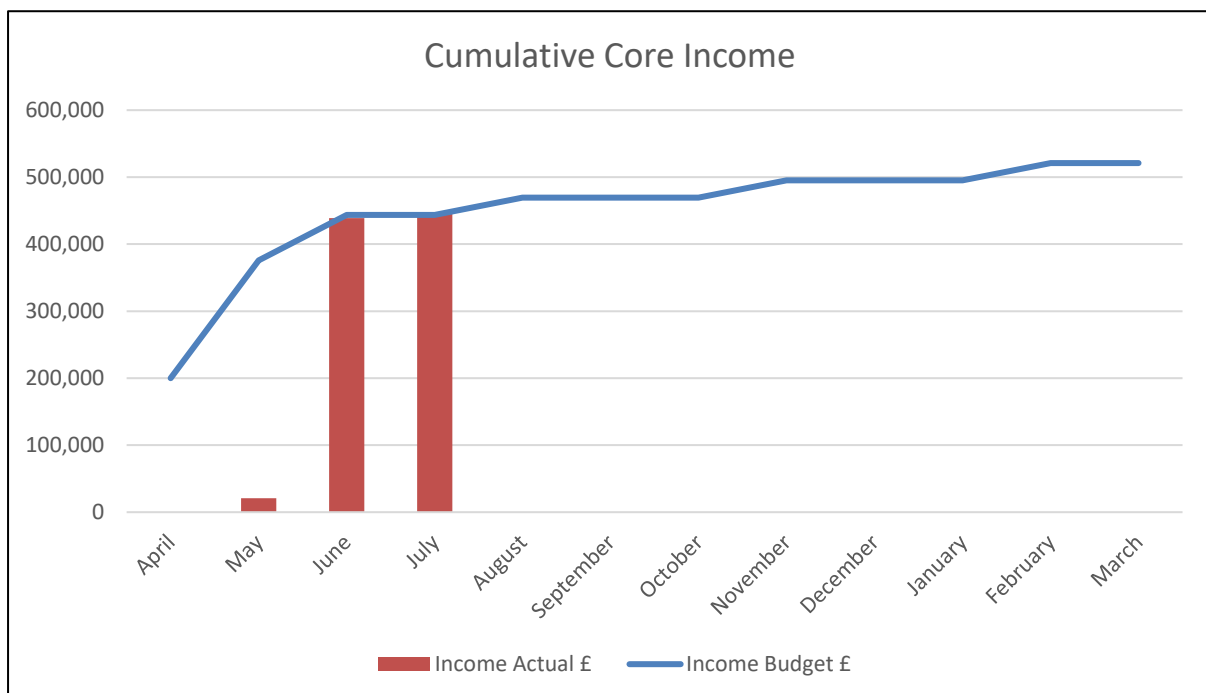
2.2 At its meeting on 18 March 2025 the Partnership noted the Partner Councils were in the process of approving their 2025/26 budget and that it was

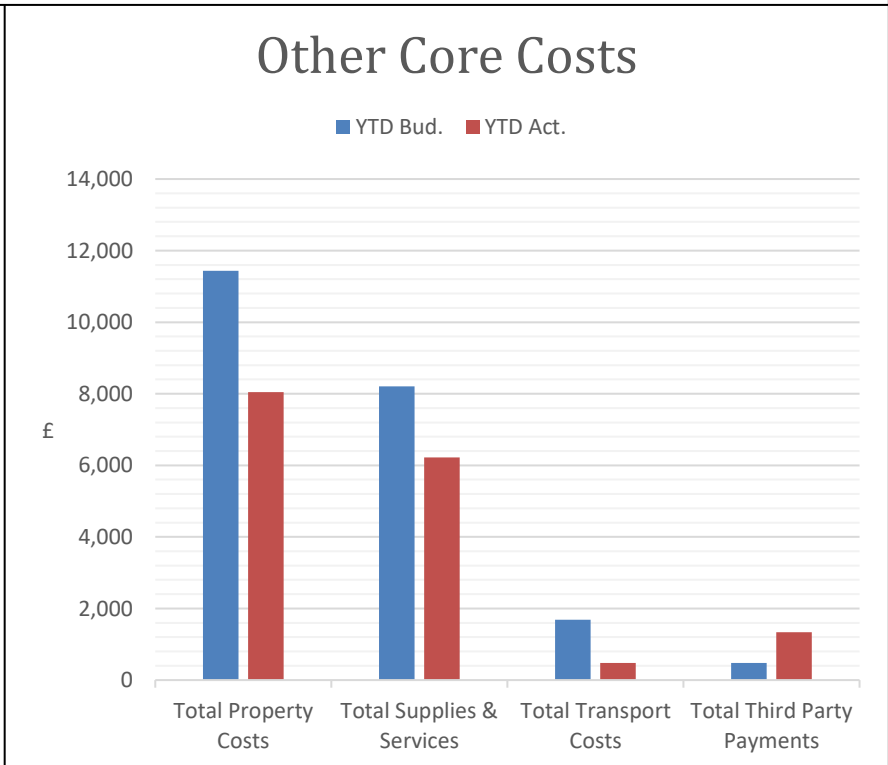
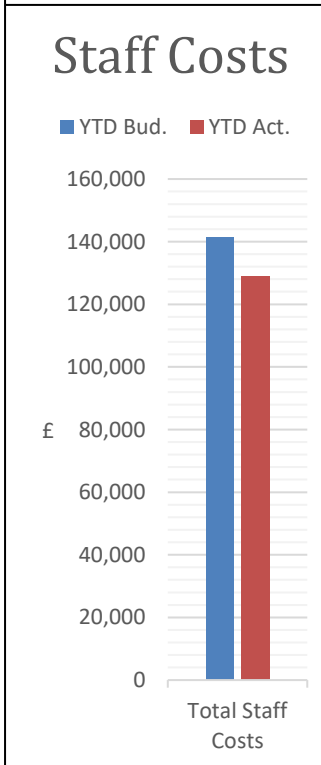
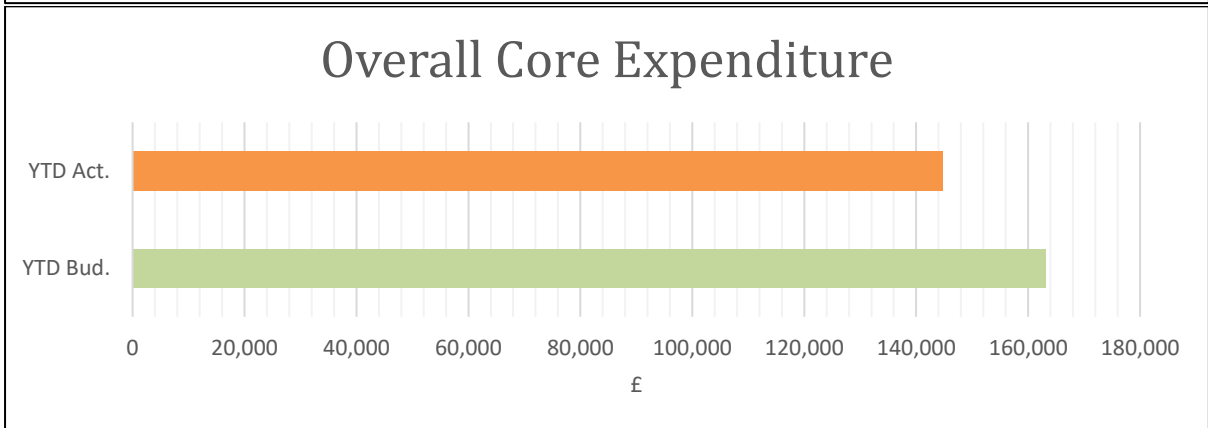
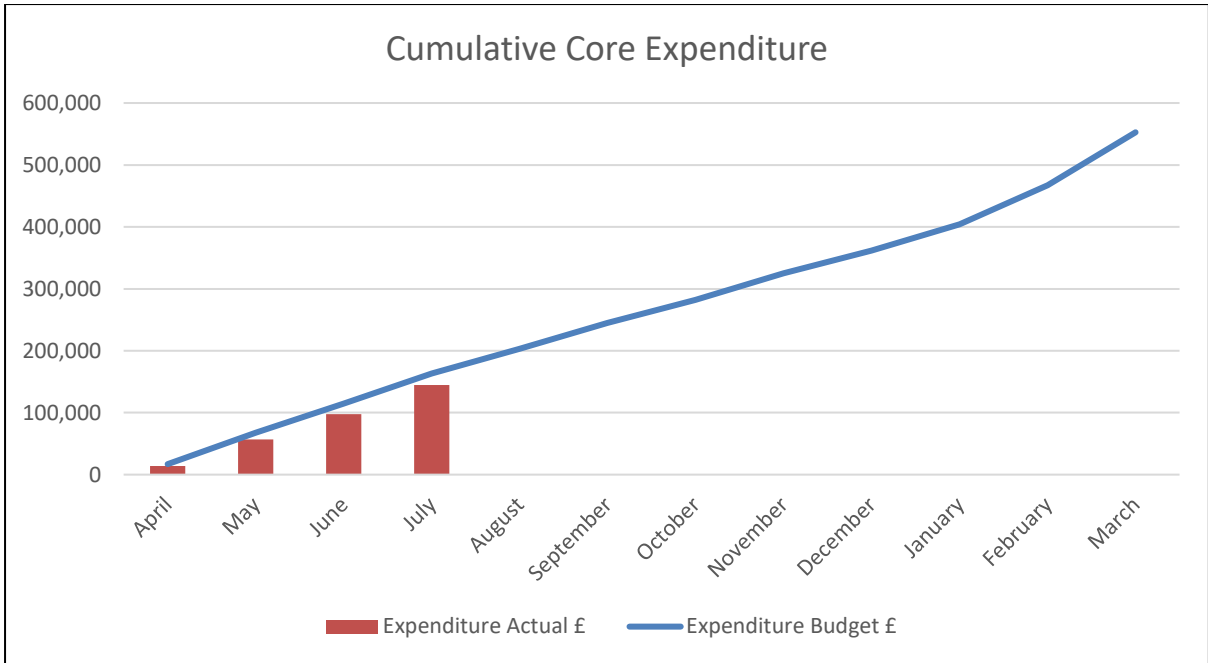
understood all had included provision of requested Revenue contributions towards the approved 2025/26 Core Budget. It was also noted that RTPs had yet to receive confirmation of Scottish Government Grant in Aid award, however it was anticipated that the level of funding would remain as at 2024/25 levels, 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.
- 2.6 At its meeting on 17 June 2025 the Partnership approved a finalised 2025/26 RTS Revenue Programme and received a monitoring update on general Revenue expenditure and Active and Sustainable Travel Behaviour Change Capital and Revenue expenditure (Report RTP/25/22 refers).

### 3 DISCUSSION

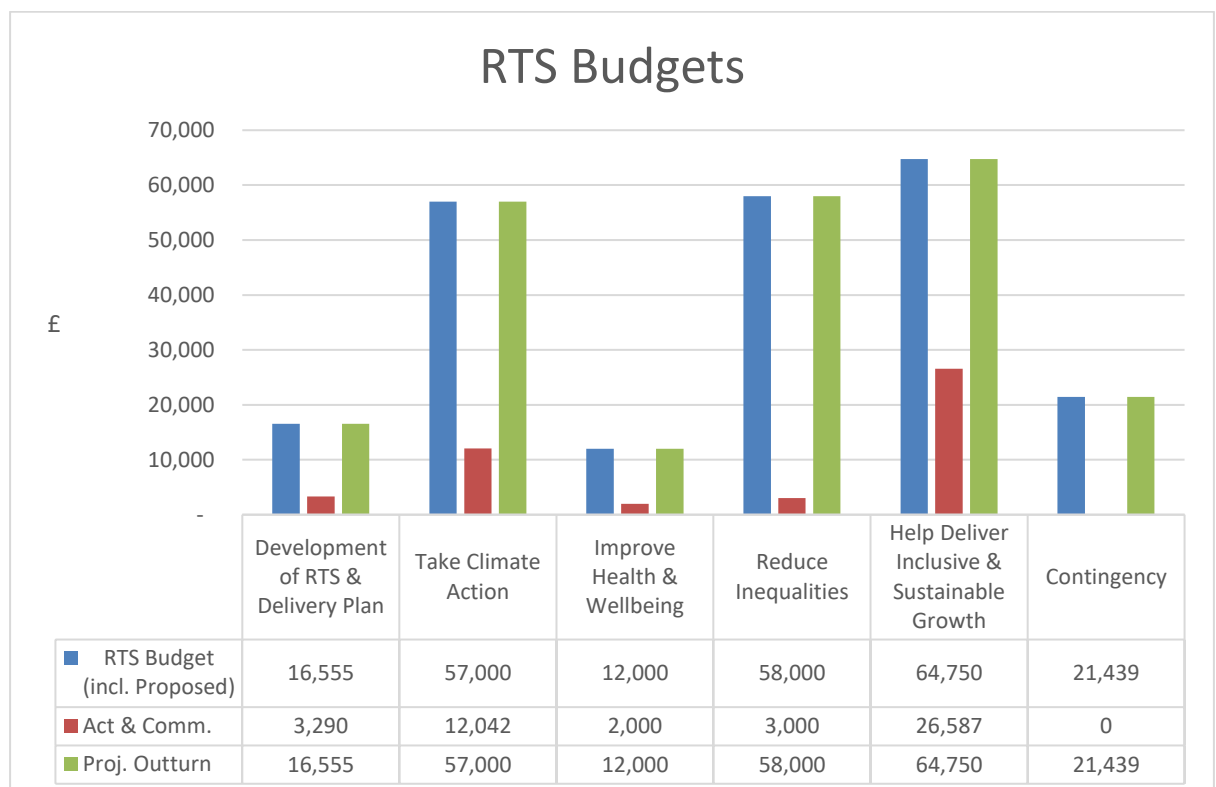
#### 2025/26 Core Revenue Budget





- 3.1 The approved Core Budget and expenditure to 31 July 2025 and projected expenditure to the financial year end are shown in Appendix A.
- 3.2 As detailed in Appendix A, the only adjustments to the projected outturn are Staff Costs. The pay award has been agreed which has resulted in an increase of 4%, which slightly exceeds the level budgeted of 3%. In addition, there have been a number of adjustments to the staffing structure which slightly offsets the increase. The saving on the structure adjustments is temporary as a result slippage during the recruitment process to various roles. It is anticipated that a full Core staffing complement will be in place by November.
- 3.3 The secondments agreed with Dundee City Council in 2024/25 have continued into the current year and it is currently anticipated these will remain throughout the remainder of the year. The majority of these costs are recovered through the Salary Recharge to the People and Place project.
- 3.4 The projected closing reserve on Core at 31 March 2026 is £28,533; representing 4.1% of gross expenditure, adjusted for recharges, which is in line with the 3-5% reserves policy.

### **2025/26 RTS Revenue Programme**



- 3.5 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).

- 3.6 As reported to the Partnership on 17 June, 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.
- 3.7 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.
- 3.8 RTS programme expenditure to 31 July 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)

- 3.9 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.
- 3.10 Approximately £11,000 of this has been allocated to the development and monitoring of the RTS and its Delivery Plan and other associated work.
- 3.11 To date £3,290 has been committed under this budget heading.

Take Climate Action (Budget £57,000)

- 3.12 £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.
- 3.13 To date £12,042 has been committed under this budget heading.

Improve Health & Wellbeing (Budget £12,000)

- 3.14 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.

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

Reduce Inequalities (Budget £58,000)

3.16 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.

3.17 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.

3.18 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)

3.19 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.

3.20 To date £26,587 has been committed under this budget heading.

Contingency (£21,439)

3.21 A contingency of £21,439 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.

3.22 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**

- 3.23 As reported at the Partnership meeting on 17 June 2025, 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 (Report RTP/25/19 refers).
- 3.24 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.
- 3.25 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**

- 3.26 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.
- 3.27 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.

### **Bus Infrastructure Fund**

- 3.28 Angus, Dundee City and Perth and Kinross Councils have received confirmation of their Bus Infrastructure Fund bids. The awards are to support work to bring forward bus infrastructure improvement projects. Further information is contained in Item 7 to this meeting, the 'Bus Infrastructure Update' report.

## **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 Jonathan Padmore. For further information contact email [jonathanpadmore@tactran.gov.uk](mailto:jonathanpadmore@tactran.gov.uk) or telephone 07919 880826.

#### **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

Reports to Partnership RTP/25/19, People and Place Update and RTP/25/22, 2025/26 Budget and Monitoring, 17 June 2025

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

Appendix A

	Approved Budget £	Actuals to 31 July 2025 £	Projected Outturn 2025/26 £	Actual Variance to Budget £
<b>Income</b>				
Scottish Government Grant Revenue Received	418,015	418,015	418,015	0
Council Req's Revenue Rec'd	103,020	60,985	103,020	0
Interest Received	0	0	0	0
MaaS Officer Support Funding	0	0	0	0
	<b>521,035</b>	<b>479,000</b>	<b>521,035</b>	<b>0</b>
<b>Expenditure</b>				
<u>Staff Costs</u>				
Salary GP	415,783	93,613	400,394	(15,389)
Salary Supn	65,278	14,728	62,862	(2,416)
Salary NI	57,126	12,854	55,154	(1,972)
Secondment	5,400	7,200	80,808	75,408
Salary Recharge	(126,721)	0	(178,272)	(51,551)
Training/Conferences	2,000	380	2,000	0
Subscriptions	400	0	400	0
	<b>419,266</b>	<b>128,775</b>	<b>423,346</b>	<b>4,080</b>
<u>Property Costs</u>				
Energy	8,500	944	8,500	0
Cleaning	2,500	(2,753)	2,500	0
Maintenance	500	0	500	0
Rent	13,490	5,621	13,490	0
Rates	4,942	1,482	4,942	0
	<b>29,932</b>	<b>5,294</b>	<b>29,932</b>	<b>0</b>
<u>Supplies and Services</u>				
Office Consumables	4,125	2,053	4,125	0
Communications	2,500	10	2,500	0
Insurance	7,500	4,160	7,500	0
Information Technology	2,200	(538)	2,200	0
Hospitality	700	0	700	0
Board Expenses - misc.	500	0	500	0
	<b>17,525</b>	<b>5,684</b>	<b>17,525</b>	<b>0</b>
<u>Transport Costs</u>				
Travel and Subsistence	1,500	165	1,500	0
Public Transport	2,800	135	2,800	0
Expenses - Board Members	500	192	500	0
	<b>4,800</b>	<b>492</b>	<b>4,800</b>	<b>0</b>
<u>Third Party Payments</u>				
Audit Fees External	14,062	(5,031)	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	1,339	2,200	0
	<b>49,512</b>	<b>(3,692)</b>	<b>49,512</b>	<b>0</b>
Gross Expenditure	<b>521,035</b>	<b>136,554</b>	<b>525,115</b>	<b>4,080</b>
Net Income/(Expenditure)	<b>0</b>	<b>342,446</b>	<b>(4,080)</b>	<b>(4,080)</b>
<b>Opening Core Reserves</b>	<b>32,613</b>		<b>32,613</b>	
Funding to/(from) Earmarked Reserves	0		0	
Funding to/(from) Unearmarked Reserves	0		(4,080)	
<b>Closing Core Reserves</b>	<b>32,613</b>		<b>28,533</b>	

# Tactran Income and Expenditure Account

## Revenue

### 2025/2026

#### Detailed Statement - RTS

	Approved Budget (June 2025) £	Other Income £	Total Budget £	Actuals to 31 July 2025 £	Committed 2025/2026 £	Projected Outturn 2025/2026 £	Variance to Budget £
<b>Income</b>							
Scottish Executive Grant Revenue Received	78,598		78,598	-	-	<b>78,598</b>	<b>0</b>
Other Income - LA's Transport Model		12,500	12,500	-	-	<b>12,500</b>	<b>0</b>
	<b>78,598</b>	<b>12,500</b>	<b>91,098</b>	-	-	<b>91,098</b>	<b>0</b>
<b>Expenditure on Projects</b>							
Development of RTS & Delivery Plan	16,555	-	16,555	1,958	1,332	<b>16,555</b>	<b>0</b>
Take Climate Action	57,000	-	57,000	-	12,042	<b>57,000</b>	<b>0</b>
Improve Health & Wellbeing	12,000	-	12,000	-	2,000	<b>12,000</b>	<b>0</b>
Reduce Inequalities	58,000	-	58,000	-	3,000	<b>58,000</b>	<b>0</b>
Help Deliver Inclusive & Sustainable Growth	52,250	12,500	64,750	2,350	24,237	<b>64,750</b>	<b>0</b>
Contingency	21,439	-	21,439	-	-	<b>21,439</b>	<b>0</b>
<b>Gross Expenditure</b>	<b>217,244</b>	<b>12,500</b>	<b>229,744</b>	<b>4,308</b>	<b>42,611</b>	<b>229,744</b>	<b>0</b>
<b>Net Expenditure</b>	<b>138,646</b>	<b>0</b>	<b>138,646</b>	<b>4,308</b>	<b>42,611</b>	<b>138,646</b>	<b>0</b>
<b>(Financed by) / Contribution to Reserves</b>	<b>(138,646)</b>					<b>(138,646)</b>	
<b>Reserves Statement:</b>							
Opening Reserves	138,646					138,646	
Reserves (Used) / Returned	<b>(138,646)</b>					<b>(138,646)</b>	
Closing Reserves	<b>0</b>					<b>0</b>	

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

**People & Place**

	Budget	Actuals to	Committed	Projected	Variance to
<b>Income</b>	<b>£</b>	<b>31 July 2025</b>	<b>2025/26</b>	<b>Outturn</b>	<b>Budget</b>
				<b>2025/26</b>	
				<b>£</b>	<b>£</b>
People & Place	2,289,213	783,289	1,505,924	<b>2,289,213</b>	-
	<b>2,289,213</b>	<b>783,289</b>	<b>1,505,924</b>	<b>2,289,213</b>	-

**Grant Expenditure**

*Active Travel Promotion*

*(brought forward from 2024/25)*

	77,597	77,597	-	77,597	-
Community Projects	106,345	36,598	69,747	106,345	-
Place Projects	1,261,317	217,118	1,044,199	1,261,317	-
Regional Projects	662,061	130,465	531,596	662,061	-
Tactran Resource Support	259,490	29,611	229,879	259,490	-
Gross Expenditure	<b>2,366,810</b>	<b>491,389</b>	<b>1,875,421</b>	<b>2,366,810</b>	-
Net Expenditure	<b>77,597</b>	<b>(457,839)</b>	<b>535,436</b>	<b>77,597</b>	-

**(Financed by) / Contribution to Reserves**

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

**Reserves Statement:**

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

**MaaS**

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

**Grant Expenditure**

MaaS	100,000	36,600	63,400	100,000	-
Gross Expenditure	<b>100,000</b>	<b>36,600</b>	<b>63,400</b>	<b>100,000</b>	-
Net Expenditure	-	-	-	-	-