

TAYSIDE AND CENTRAL SCOTLAND TRANSPORT PARTNERSHIP

17 MARCH 2026

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 revised 2025/26 RTS Revenue Programme.

Summary

Staff recharges for the first three quarters of the financial year, amounting to £87,321, have been processed through the Core Revenue Budget.

Interest Received to the end of the financial year is to be treated together with any year-end underspend in the Core Revenue Budget, and be transferred to the RTS Revenue Programme, subject to maintaining Reserves at between 3% to 5% of Core budgeted expenditure.

There have been no major changes to the projected outturns for the Core Revenue Budget since the previous board meeting held on 16th December 2025, and therefore no change to the projected net expenditure. No significant movements are expected for the remainder of the financial year.

1 RECOMMENDATIONS

1.1 That the Partnership:

- (i) Notes the position regarding Core Revenue expenditure as at 31 January 2026 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 Appendix 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

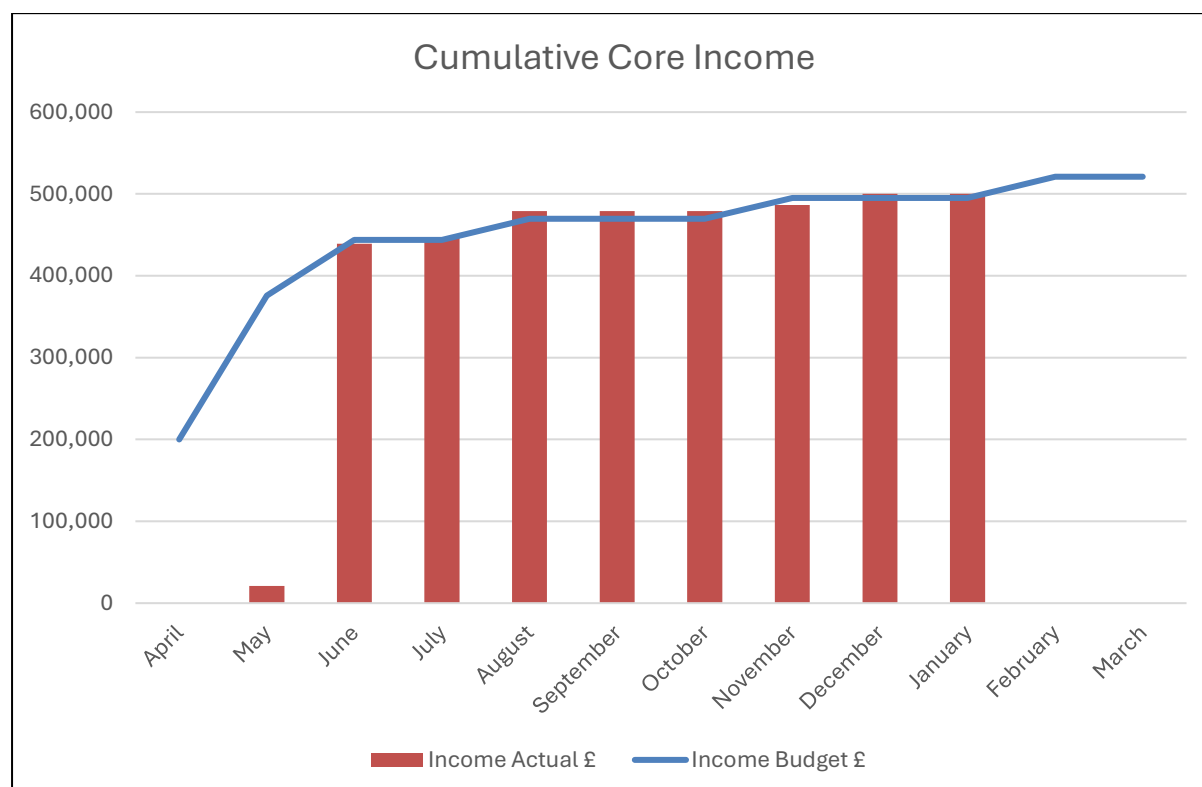
- 2.1 At its meeting on 10 December 2024 the Partnership approved a Core Revenue Budget for financial year 2025/26 and agreed to request that constituent Councils make provision for their respective funding contributions within their 2025/26 Revenue Budgets (Report RTP/24/33 refers). At that time the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

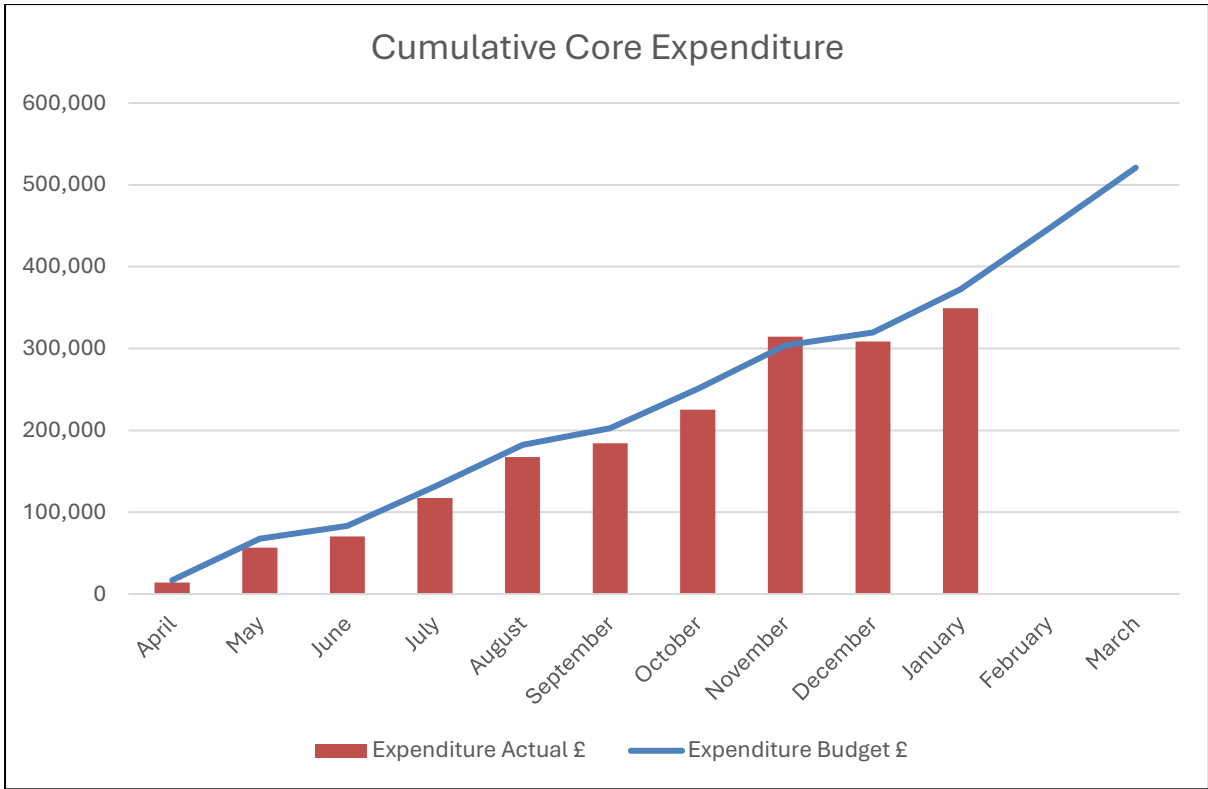
Aid funding to be provided for 2025/26 to Regional Transport Partnerships was yet to be published.

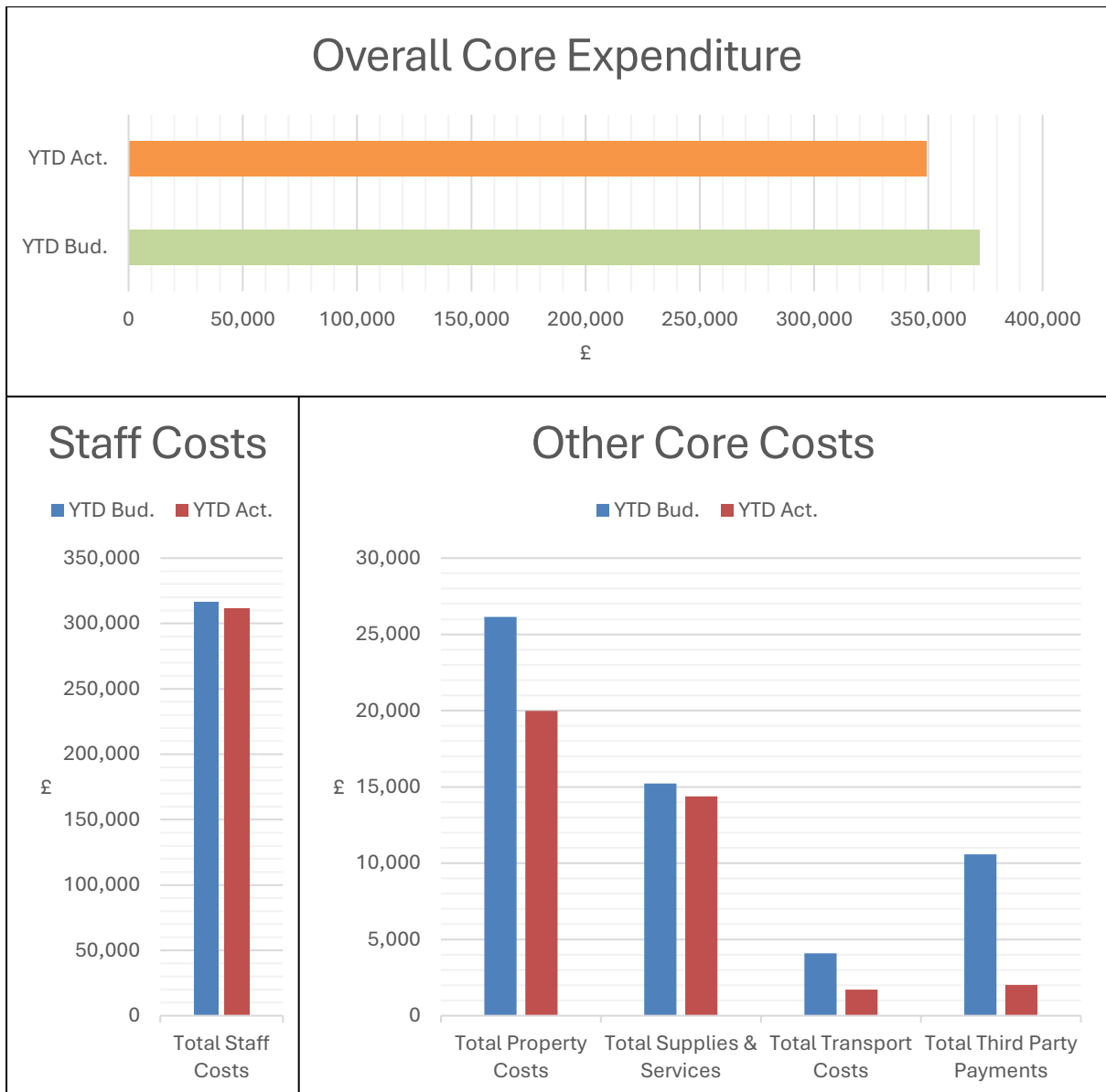
- 2.2 At its meeting on 18 March 2025 the Partnership approved an initial 2025/26 Regional Transport Strategy (RTS) Revenue Programme (Report RTP/25/11 refers).
- 2.3 Also, at its March 2025 meeting the Partnership was informed that it was anticipated Tactran will receive approximately £2.3m grant directly from Transport Scotland People and Place funding in 2025/26 for Active and Sustainable Travel Behaviour Change initiatives.
- 2.4 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.
- 2.5 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



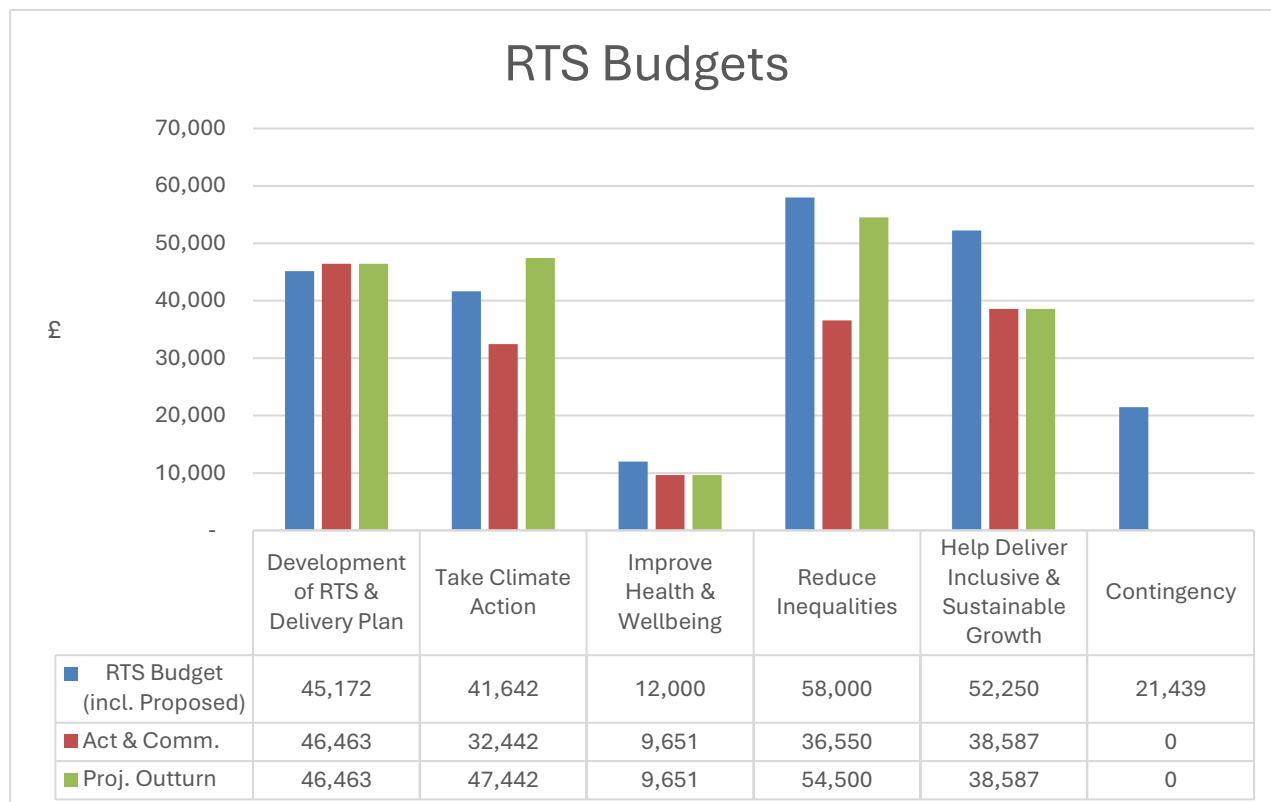




- 3.1 The approved Core Budget and expenditure to 31 January 2026 and projected expenditure to the financial year end are shown in Appendix A.
- 3.2 As can be seen in Appendix A, the Partnership is projecting a deficit on Core for the year of £4,080; with this amount funded from reserves. There has been no movement to the projected outturns since the previous board meeting and therefore no overall change to the projected net expenditure.
- 3.3 It is not expected that there will be any further significant movements in the projected outturn for the current financial year and that any minor movements to outturn will remain balanced.
- 3.4 As agreed at the Partnership meeting on 16th December 2025, any interest received at the end of the financial year is to be transferred to the 2026/27 RTS Revenue Programme, subject to maintaining Core reserves between 3-5% of gross expenditure.

3.5 The projected closing reserve for 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



3.6 The Partnership approved a revised 2025/26 RTS revenue programme of £243,273 and related expenditure at its meeting of 16 December 2025 (Report RTP/25/43 refers).

3.7 Following confirmation that no contribution from the TayCities authorities for the TayCities Model would be required in 2025/26 (£12,500), and a revision in the expected interest from the Core Revenue budget (from £13,529, as reported in December, to £13,259), the RTS revenue programme has been revised to £230,503.

3.8 RTS programme expenditure to 9 February 2026 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 £45,172)

3.9 The initial budget of £16,555 allowed for work associated with the Regional Transport Strategy and annually recurring costs for licences and memberships and Tactran’s Digital Marketing Strategy and Website. The budget was increased to £45,172 following virement of £15,358 from the Take Climate

Action budget line and the allocation of interest received to this budget heading (Report RTP/25/43 refers).

- 3.10 To date £46,463 has been committed under this budget heading. This includes:
- Membership of Scotland Excel Procurement Framework and GIS licenses
 - Digital marketing and website maintenance and upgrade
 - RTS monitoring data gathering and reporting

Take Climate Action (Budget £41,642)

3.11 The proposed budget of £57,000 had been allocated to initiatives to support Climate Action, such as supporting regional Electric Vehicle Infrastructure and Hydrogen Decarbonisation workstreams, as well as the work to understand the implications of the national target to reduce car km. The budget was decreased to £41,642 following the virement of £15,358 to the RTS and Delivery Plan Budget.

3.12 To date £32,442 has been committed under this budget heading. The projected out-turn for this budget heading is £47,442. The work covered:

- Work to understand the options and implications of reducing car km in line with the Governments Climate Change targets
- Public opinion survey work to inform car km reduction work / bus development plan / MaaS work

3.13 The work on understanding the implications of the national car km reduction target specifically supports the RTS outcome of:

Reduce estimated CO2 emissions from transport in the region

- Reduce car kilometres (car km) driven

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 the 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.

3.15 To date £9,651 has been committed under this budget heading. This includes:

- Safe Drive/Stay Alive road safety campaign in the Stirling Council area
- Preparation of Health and Transport evidence base to inform work with the respective NHS Boards

3.16 This will support the RTS outcomes of:

**Improve access to healthcare
Increase levels of physical activity**

Reduce Inequalities (Budget £58,000)

- 3.17 The 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.
- 3.18 To date committed spend is £36,550. The project out-turn for this budget heading is £54,500. This includes:
- Data analysis work to support Bus Development Plan
 - User engagement and marketing to support the MaaS programme
 - continuation of the Thistle Card programme
- 3.19 Both these allocations will support the RTS outcomes of:

Improve access to healthcare

Increase the share of personal trips made by sustainable modes such as walking, cycling and public transport

Improve ability for young people, and disadvantaged & rural communities to access jobs, education and services

Improve the ability of people with disabilities to access jobs, education and services

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

- 3.20 This 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.
- 3.21 To date £38,587 has been committed and is the projected out-turn for this budget. This includes:
- Consultancy support to the Tactran Freight Partnership
 - TayCities Strategic Park & Choose Local Rail Development Fund (LRDF) study
 - Support of the Stirling and Tayside Timber Transfer Group
- 3.22 These allocations support the RTS outcomes of:

Reduce estimated CO₂ emissions from transport in the region

Reduce the impact of traffic on communities on strategic routes

- 3.23 No contribution was required towards the East Coast Mainline Authorities (ECMA) consortium in 2025/26.

Contingency (£21,439)

- 3.24 A contingency of £21,439 has not, to date, been called upon.
- 3.25 The Partnership is asked to note progress 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

- 3.26 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).
- 3.27 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.

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

- 3.28 As noted in the Director's Report to the June Partnership meeting (Report RTP/25/23 refers), Tactran has been awarded £100,000 grant funding from Transport Scotland to maintain, further develop and evaluate Tactran's MaaS programme.
- 3.29 Following an offer received from Transport Scotland on 27 November 2025 an additional £25,000 has been awarded as a variance to the above grant to support Tactran's MaaS programme and brings the total grant to £125,000. This additional funding will be used to complement the programme presented to the Partnership in June (Report RTP/25/23 refers) through further user research and marketing.
- 3.30 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

- 3.31 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 (Report RTP/25/28 refers).

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 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

Reports to Partnership RTP/25/10, 2024/25 Budget and Monitoring and 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, RTP/25/23 Directors Report, 17 June 2025

Reports to Partnership RTP/25/26, 2025/26 Budget and Programme and RTP/25/28 Bus Initiatives Update, 16 September 2025

Report to Partnership RTP/25/43, 2025/26 Budget and Monitoring, 16 December 2025

Revenue

2025/26

Detailed Statement - Core

	Approved Budget	Actuals to 31 January 2026	Projected Outturn 2025/26	Actual Variance to Budget
	£	£	£	£
Income				
Scottish Government Grant Revenue Received	418,015	418,015	418,015	0
Council Req's Revenue Rec'd	103,020	82,003	103,020	0
Interest Received	0	0	0	0
MaaS Officer Support Funding	0	0	0	0
	521,035	500,018	521,035	0
Expenditure				
<u>Staff Costs</u>				
Salary GP	415,783	271,125	400,394	(15,389)
Salary Supn	65,278	42,569	62,862	(2,416)
Salary NI	57,126	37,303	55,154	(1,972)
Secondment	5,400	45,363	80,808	75,408
Salary Recharge	(126,721)	(87,321)	(178,272)	(51,551)
Training/Conferences	2,000	480	2,000	0
Subscriptions	400	1,106	400	0
	419,266	310,625	423,346	4,080
<u>Property Costs</u>				
Energy	8,500	3,166	8,500	0
Cleaning	2,500	(2,732)	2,500	0
Maintenance	500	0	500	0
Rent	13,490	12,366	13,490	0
Rates	4,942	4,447	4,942	0
	29,932	17,247	29,932	0
<u>Supplies and Services</u>				
Office Consumables	4,125	2,874	4,125	0
Communications	2,500	73	1,500	(1,000)
Insurance	7,500	11,032	7,500	0
Information Technology	2,200	(337)	2,200	0
Hospitality	700	382	1,700	1,000
Board Expenses - misc.	500	14	500	0
	17,525	14,038	17,525	0
<u>Transport Costs</u>				
Travel and Subsistence	1,500	674	1,500	0
Public Transport	2,800	547	1,500	(1,300)
Expenses - Board Members	500	497	800	300
	4,800	1,718	3,800	(1,000)
<u>Third Party Payments</u>				
Audit Fees External	14,062	(132)	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	2,021	3,200	1,000
	49,512	1,889	50,512	1,000
Gross Expenditure	521,035	345,517	525,115	4,080
Net Income/(Expenditure)	0	154,501	(4,080)	(4,080)
Opening Core Reserves	32,613		32,613	
Funding to/(from) Earmarked Reserves	0		0	
Funding to/(from) Unearmarked Reserves	0		(4,080)	
Closing Core Reserves	32,613		28,533	

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

	Approved Budget (June 2025)	Proposed Budget	Other Income	Total Budget	Actuals to 31 Jan 2026	Committed 2025/2026	Projected Outturn 2025/2026	Variance to Budget
	£	£	£	£	£	£	£	£
Income								
Scottish Executive Grant Revenue Received	78,598	78,598		78,598	78,598	-	78,598	0
Other Income					-	-		0
Interest from Core Revenue Budget			13,259	13,259	13,259	-	13,259	0
	78,598	78,598	13,259	91,857	91,857	-	91,857	0
Expenditure on Projects								
Development of RTS & Delivery Plan	16,555	31,913	13,259	45,172	3,610	42,853	46,463	1,291
Take Climate Action	57,000	41,642	-	41,642	12,042	33,900	47,442	5,800
Improve Health & Wellbeing	12,000	12,000		12,000	2,000	7,651	9,651	(2,349)
Reduce Inequalities	58,000	58,000	-	58,000	-	36,550	54,500	(3,500)
Help Deliver Inclusive & Sustainable Growth	52,250	52,250		52,250	18,740	19,847	38,587	(13,663)
Contingency	21,439	21,439	-	21,439	-	-	0	(21,439)
Gross Expenditure	217,244	217,244	13,259	230,503	36,392	140,801	196,643	(33,860)
Net Expenditure	138,646	138,646	0	138,646	(55,465)	140,801	104,786	(33,860)
(Financed by) / Contribution to Reserves	(138,646)	(138,646)					(104,786)	
Reserves Statement:								
Opening Reserves	97,670	138,646					138,646	
Reserves (Used) / Returned	(138,646)	(138,646)					(104,786)	
Closing Reserves	(40,976)	0					33,860	

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

People & Place

	Budget	Actuals to	Committed	Projected	Variance to
Income	£	31 Jan 2026	2025/26	Outturn	Budget
				2025/26	
				£	£
People & Place	2,289,213	1,831,989	457,224	2,289,213	-
	2,289,213	1,831,989	457,224	2,289,213	-

Grant Expenditure

Active Travel Promotion

(brought forward from 2024/25)

	77,597	77,597	-	77,597	-
Community Projects	115,706	82,819	32,887	115,706	-
Place Projects	1,289,023	802,129	486,894	1,289,023	-
Regional Projects	677,979	443,006	234,973	677,979	-
Tactran Resource Support	259,457	158,648	100,809	259,457	-
Gross Expenditure	2,419,762	1,564,199	855,563	2,419,762	-
Net Expenditure	(130,549)	267,790	(398,339)	(130,549)	-

(Financed by) / Contribution to Reserves

	(77,597)	(77,597)
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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
Income	£	31 July 2025	2025/26	Outturn	Budget
				2025/26	
				£	£
MaaS	125,000	-	125,000	125,000	-
	125,000	-	125,000	125,000	-

Grant Expenditure

MaaS	125,000	63,474	61,526	125,000	-
Gross Expenditure	125,000	63,474	61,526	125,000	-
Net Expenditure	-	-	-	-	-