

Finance Update

For information

1. A finance update is at Appendix A.

Discussion

2. A pay uprate of 4% has been agreed as predicted so we now fully expect to spend our budget line of £205k. Pay arrears are paid with the December 2025 salaries.
3. We are holding a £15.7k budget for Commissioners fees in the event the UK Commissions meeting is scheduled for later this financial year.
4. The accommodation charge is paid to date. There has been a slight reduction as we returned a storeroom to SLAB.
5. We have ring fenced £0.5k for administration costs for the remainder of this finance year, 2025-26.
6. IT & Website Cost are now shown separately as they were inflating the administration figure and we are getting asked more about IT costs. We have ring fenced £5k for the new website with MTC.
7. The updated budget is:

<u>Spend To October 2025</u>	<u>£000s</u>
Staff Costs	115.0
Commissioners Fees	18.6
Accommodation	14.0
Administration	0.5
IT & Website	11
Travel	0.3
Review	19.5
<u>Total</u>	178.9
<u>Expenses due November to March 2026</u>	
Staff Costs	90.2
Commissioners Fees	15.7
Accommodation	13.8
Administration	0.5
IT & Website	24.2
£0.5 - Screens	
£1.9 - Scots Recharge	
£5.0k - MTC Website	
£1.8k - Scots Recharge	

Boundaries Scotland

£15.0 - ESRI	
Travel	1.2
Expected Total	146.0
Total Expected Spend	325.0
Budget	415.0
Underspend	90.00

8. In total we hold £90k in budget which is not committed by contract or purchase orders.
9. The Commission is invited to note the finance update.

Secretariat
December 2025

	Budget	Actual								Actual Spend to Date (£)	Forecast Spend Total (£)					Total Expected Spend	Budget less Total Spend
		Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25		Dec-25	Jan-26	Feb-26	Mar-26			
Secretariat Staff Costs	205,000	16,470	16,474	16,471	16,143	16,388	16,470	16,470	114,885	16,470	22,383	17,129	17,129	17,129	90,239	205,123	-123
Commissioners' Fees	32,000	2,798	876	1,890	9,763	965	1,779	537	18,608	894	2,763	2,763	0	9,289	15,709	34,317	-2,317
Subtotal	237,000	19,267	17,350	18,361	25,905	17,353	18,249	17,007	133,493	17,364	25,146	19,892	17,129	26,418	105,948	239,440	-2,440
Accommodation	29,000	0	0	0	7,156	0	0	6,947	14,104	0	0	6,947	0	6,947	13,894	27,998	1,002
Administration	33,000	0	20	67	45	46	16	276	470	0	0	0	0	500	500	970	32,031
IT & Website	62,000	0	0	1,858	3,038	0	2,783	3,332	11,011	0	500	1,856	5,000	16,856	24,212	35,223	26,777
T&S	4,000	94	0	71	47	129	0	0	341	0	0	0	0	1,200	1,200	1,541	2,459
Review Costs	50,000	0	1,535	17,994	0	0	0	0	19,529	0	0	0	0	0	0	19,529	30,471
Subtotal	178,000	94	1,555	19,990	10,286	175	2,799	10,555	45,454	0	500	8,803	5,000	25,503	39,806	85,260	92,740
Overall	415,000	19,361	18,905	38,351	36,192	17,528	21,048	27,562	178,946	17,364	25,646	28,695	22,129	51,921	145,754	324,701	90,299