

Finance Update

For information

1. A finance update is at Appendix A.

Discussion

2. A pay increase of 4% has been agreed as predicted so we now fully expect to spend our budget line of £247k (including VAT). Pay arrears are paid with the December 2025 salaries.
3. We are holding a £5.6k budget for Commissioners' fees in the event the UK Commissions' meeting is scheduled for later in this financial year.
4. The accommodation charge is paid to date. There's been a slight reduction as we returned a storage room back 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 being asked more about IT costs. We have ring fenced £10k for the new website with MTC.
7. The updated budget is:

<u>Spend To October 2025</u>	<u>£000s</u>
Staff Costs	138.0
Commissioners Fees	1.5
Accommodation	14.0
Administration	0.5
IT & Website	12.0
<u>Total</u>	<u>166.0</u>
<u>Expenses due November to March 2026</u>	
Staff Costs	108.3
Commissioners Fees	5.6
Accommodation	13.9
Administration	0.5
IT & Website	24.9
£0.5 - Screens	
£2.2 - Scots Recharge	
£5.0k - MTC Website	
£2.2k - Scots Recharge	

Boundaries Commission for Scotland

£15.0 - ESRI	
Travel	0.8
Expected Total	154.0
Total Expected Spend	320.0
Budget	413.0
<u>Underspend</u>	<u>93.0</u>

8. The Commission is invited to note the finance update.

Secretariat
November 2025

		Actual Spend to Date								Forecast Spend Total					Total Expected Spend	Budget less Total Spend
	Budget	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	246,000	19,764	19,769	19,765	19,371	19,666	19,764	19,764	137,862	19,764	26,860	20,555	20,555	20,555	108,287	246,150
Commissioners' Fees	7,000	0	0	1,474	0	0	0	0	1,474	0	1,870	0	0	3,740	5,610	7,084
Subtotal	253,000	19,764	19,769	21,239	19,371	19,666	19,764	19,764	139,336	19,764	28,730	20,555	20,555	24,295	113,897	253,233
Accommodation	28,000	0	0	0	7,156	0	0	6,947	14,104	0	0	6,947	0	6,947	13,894	27,998
Administration	1,000	0	20	67	30	39	19	303	478	0	0	0	0	500	500	978
IT & Website	37,000	0	22	1,858	3,368	0	2,783	3,703	11,735	0	500	2,227	5,000	17,227	24,954	36,689
T&S	1,000	0	0	47	0	0	0	0	47	0	0	0	0	800	800	847
Review	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	67,000	0	42	1,972	10,554	39	2,802	10,953	26,363	0	500	9,174	5,000	25,474	40,149	66,512
Overall	320,000	19,764	19,811	23,211	29,925	19,705	22,566	30,717	165,699	19,764	29,230	29,729	25,555	49,769	154,046	319,745
Delegated Budget	413,000								165,699						154,046	319,745