

Appendix A

Category	Activity	Revenue / Capital	Match Funding	Original Budget up to 23-24	Spend to date	Commitment	Remaining Budget	Comments
				£	£	£	£	
Small Business Support	Procurement and Brexit Consultancy	Revenue	£35k HIE	70,000	14,915		55,085	The remaining budget of £55,085 consists of both HIE and Council contributions. Therefore this is to be carried forward and used for support additional procurement initiatives, linked to the delivery of the Community Wealth Building Strategy
Town Centres	Town Centre Improvement Plans	Capital		200,000	0		200,000	This budget has been carried over into 2023/24 as a revenue budget was required for the design work to be able to deliver on the capital works
	Pop Up Shop Scheme	Revenue		50,000	12,043		37,957	The remaining budget is an underspend which can be returned to reserves.
	Town Centre Start Up	Revenue		100,000	0		100,000	The remaining budget is an underspend which can be returned to reserves.
	Discretionary Business Support	Revenue		400,000	198,000		202,000	£400k was allocated from the Covid-19 Economic Recovery Fund for the Discretionary Business Support Fund. £198k in grants were approved, with the remaining budget of £202k re-allocated between the Flexible Food Fund (£162k) and a Sport and Culture Hardship Fund (£40k)
	Business Improvement Grant	Revenue		410,000	336,899		73,101	£410k of the Covid-19 Economic Recovery Fund was allocated to the Town Centre Capital business improvements and start-up funds. There are a small number of claims still to be submitted from the remaining budget of £73,101, with the remainder to be re-allocated to the Flexible Food Fund
	Local Development Plan	Revenue		245,000	123,480		121,520	Planned expenditure for 2023/24 id being met from core budget with a budget pressur of £100,000 having been approved when the budget was set. The balance of £121,520 can be returned to reserves
Housing and Infrastructure	Employment land and industrial units in Forres	Capital		1,500,000	5,000		1,495,000	This budget was reprofiled for 2027/28 as part of the capital plan approved by Council on 8 March 2023 (paragraph 12 of the draft minute refers)
	Employment land and industrial units in Speyside / East of Moray	Capital		1,000,000	0		1,000,000	This budget was reprofiled for 2026/27 as part of the capital plan approved by Council on 8 March 2023 (paragraph 12 of the draft minute refers)
Procurement	Community Wealth Building Officer	Revenue	£70k – HIE	140,000	58,092		81,908	At its meeting on 8 March 2023, Council approved the decision to make a budgetary saving by removing the temporary Community Wealth Building Officer post and redeploying the post holder into a vacant Business Gateway Officer post. This resulted in a temporary saving of £48k, with the remainder of the match funding from HIE being retained to fund the ongoing work relating to CWB via the redeployed officer
	Procurement Officer	Revenue		184,000	112,000		72,000	Council approved budget for a permanent Procurement Officer post at its meeting on 28 October 2020 (paragraph 16 of the minute refers). The officer has been appointed from 1 February 2021. The remaining budget is required to support the ongoing costs of retaining this permanent post.
Social Enterprise/ Community Support	Rural Tourism Infrastructure Fund	Capital	£375k – Visit Scotland £60k – HIE	802,751	361,179	441,572	0	Increase in final project costs to £802,751. Met by an increased RTIF award of £375,000, match funded by increased contributions of £60,000 from HIE and £367,751 from the Council
Employability and Skills	Kickstart	Revenue		66,000	11,863		54,137	The remaining budget is an underspend which can be returned to reserves.