

BUDGET 2026/27 – EXPENDITURE**EMPLOYEE COSTS**

Salaries/NI	652,868
Pension	On-going 61,858
	Annual Deficit 32,560
	Life-cover 3,178
	Annual Access/Expenses 5,610
Recruitment	3,000
Staff Travel & Expenses	12,000
Health Insurance Scheme	9,000
PATH Trainee	
	<u>£ 783,074</u>

ESTATE COSTS

Property Insurance	57,000
Factoring Charges	9,000
Landscape Maintenance	60,000
Repairs & Maintenance	307,500
Disposal of Refuse Costs	1,000
Caretaker Costs	1,500
Van Costs	15,000
Rental - Store	1,440
Stair Cleaning	500
Stair Lighting	15,000
Cyclical Maintenance	94,260
	<u>£562,200</u>

OFFICE OVERHEADS

Postage	3,500
Stationery & Printing	3,000
Equipment Maintenance	6,000
Telephone	3,000
Mobile Phones	2,000
Office Rental – Leven	9,800
Rates	5,000
Heating & Lighting	11,000
Cleaning	11,000
Office Repairs	5,000
Equipment Replacement	3,000
General Insurance	4,100
Sundries	4,000
IT System	57,000
	<u>£ 127,400</u>

OTHER OPERATIONAL EXPENSES

Training Conferences/Seminars	15,000
Subscriptions	18,000
Board Expenses/Costs	2,000
Consultants Fees	30,000
FHR Contribution	9,000
Management Charges & Accounting Fees	36,750
Legal Fees	12,000
Audit Fee (Internal & External)	18,000
Bank Interest & Charges	25,000
Participation, Promotion & Wider Role	10,000
Donations	1,000
Depreciation – Fixtures & Fittings	5,300
Depreciation – Motor Vehicles	10,500
Depreciation – Freehold Office (Glenrothes)	9,817
Loan Interest	460,000
Bad Debts	12,000
	<u>£674,367</u>

BUDGET 2026/27 - INCOME

Rents	2,825,188
Interest Received	50,000
Rental Income – office	7,084
Aberlour Service	27,947
	<u>£ 2,910,219</u>

TOTAL PROPOSED EXPENDITURE 2026/27

Employee Costs	783,074
Estate Costs	562,200
Office Overheads	127,400
Other Operational Expenses	674,367
	<u>£2,147,041</u>