

Budget 2009-10

Following analysis of 08/09 spending, developments in the organisation and the implementation of SAGE software it was felt that the budget for 09/10 should be revisited.

In order to complete this budget, actual figures from 2006-07, 2007-08 and 2008/2009 as well as the previous 2009/2010 budget have been used. Based on these figures a budget has been created which shows expected income and expenditure under all headings for 2009-10. These headings and the budget layout are slightly different from previous years to accommodate new software and to allow for more accurate planning of income and expenditure. Please see below for details.

The following points provide some supporting commentary:

- **Income:** The projected total income for the year will be in the region of £394,415, an increase of £136,917 from the previous budget. A number of areas contributed to this increase in income; Scotland's Colleges membership contributions (£5,000); Grants from the Scottish Funding Council to support Scottish Colleges Sport (£50,000) and an increase in the BUCS grant (£3,380); Event income has grown from £10,000 to £18,600 due to an increase in income from Conference (for the first time a small fee for conference attendance will be introduced), the inclusion of the Active Age Festival and Dance Festival in the Events section; Rep income has increased to £30,000 to account for personal contributions from this a BUGs year; Programme income has increased from £50,000 to £97,022 due to funding for the women's football partnership and balances brought forward on behalf of sports from 2008/09; spending from reserves to offset a deficit budget amounts to £15,415. Carry Forward has not been included in this budget as the surplus (£2,580.74) from 2008/09 was added to the SUS reserves.
- **Expenditure:** Projected total expenditure for the year stands at £394,415, this is an increase of £136,917 from the previous budget. The employment of the Colleges Sport Development Officer caused Salaries, Staff travel, Staff CPD, Administration and Fees to increase. College Sport (£10,000) includes spending on sports programme and consultancy fees. All College sport related spending is covered via the Scottish Funding Council Grant. Other increases in spending occur in Staff travel (£10,875) where there was overspending last year due to higher volume of meetings to which SUS staff must travel and an increase in staff; Increase in the cost of the SUS audit caused fees to rise to £6,300;

Merchandise budget has decreased from £20,000 to £11,500 as SUS plans to spend £10,000 instead of £16,000 to support stock of kit for the year and reduce spending on branded items; Programme expenditure has increased by £67,250 to £132,250, this reflects spending on women's football and spending of sports balances brought forward from 2008/09; Rep sport has increased by £20,000 but this is offset by £20,000 increase in Rep sport income from BUGs participants. Spending on Network events has increased from £20,000 to £22,000 as it now incorporates special projects, the Dance festival and Active Age Festival as well as the Conference and Seminar. Much of the spending here will be recouped via entry fees, attendance, accommodation and dinner charges, it is hoped that any additional spending in this area will be offset by an increase in sponsorship for events.

- **Balance:** Assuming that income and expenditure occur as outlined SUS would finish the year with a deficit in the region of £15,415. This deficit reflects additional outlays to support JS' maternity leave. This deficit would be covered by utilising some of the SUS reserves (current reserves total is £53,628) leaving £38,213 in reserve at the end of the 2009/2010 year. This figure equates to a little over three months salaries (£35,675).

SUS Executive is asked to:

Item
<ul style="list-style-type: none"> ○ Ask questions about the proposed budget ○ Approve the budget

SUS Budget 2009/2010		Amount	Notes
INCOME			
4100	Member Contributions	£77,000	University and College affiliation fees
4200	GRANTS	£113,380	sportscotland, BUCS & Scottish Funding Council
4400	Sponsorship	£12,000	
4500	KIT	£8,000	Sale of leisurewear
4600	EVENT INCOME	£18,600	Conference, Active Age Festival & Dance Festival
4700	OTHER INCOME	£1,000	
4705	Bank interest	£1,500	
4800	REP - INCOME	£30,000	
4900	PROGRAMME - INCOME	£117,250	All sports including Conference Cup Finals, balance brought forward and Women's Football Partnership
	Reserves	£15,415	Spending from reserves to overcome deficit
	Total	£394,415	
EXPENDITURE			
5000	REP - EXPENDITURE	£40,000	
6000	PROGRAMME - EXPENDITURE	£132,250	All sports including Conference Cup Finals and Women's Football Partnership
7000	STAFF COSTS		
7001	Salary - SF	£44,000	starts UE 07pt 36~£35469 plus 24% on-costs
7002	Salary - JS	£34,500	starts UE 07pt 34~£33432 plus 24% on-costs (Maternity leave until January)
7003	Salary - SR	£23,200	starts UE 04pt 13~£18027 plus 22% on-costs plus enhancement pay to cover JS Maternity Leave
7004	Salary - Colleges	£31,000	starts UE 06pt 24~£24877 plus 24% on-costs
7009	Salary - other	£10,000	To cover JS Maternity Leave
7010	STAFF TRAVEL	£10,875	Road, Rail, Air and other, includes committee meeting travel expenses
7020	STAFF CPD	£3,050	Attending conferences, courses etc
7030	Recruitment Costs	£300	
7100	MARKETING	£6,000	Branding, Website, Advertising & Annual Report
7200	MERCHANDISE	£11,500	Stock of Kit and Branded Items
7300	ADMINISTRATION	£6,670	Postage, Stationery, Printing , Telephone, IT, Office Equipment & Sundries
7400	FEES	£6,300	Affiliations, Parking , Insurance, Internal Audit
7500	EVENTS	£22,000	Conference, seminar, Active Age, Festival, Dance Festival, SUSPAC Workshops & Staff Projects
7600	COLLEGE SPORT	£10,000	Sports Programme, Consultancy Fees & Other
7700	Contingencies	£2,500	
7906	Exchange Rate Variance	£0	
8100	Bad Debt Write Off	£0	
9998	Suspense Account	£0	
9999	Mispostings Account	£0	
	Total	£394,145	
	Balance	£0	

SUS Detailed Budget 2009/10**Income**

4100	Member Contributions	0
4101	Universities	72000
4102	Colleges	5000
4200	GRANTS	0
4210	Sportscotland Grant	40000
4220	Scottish Funding Council	50000
4300	BUCS	23380
4400	Sponsorship	0
4401	General Sponsorship	12000
4402	Sports Event Sponsorship	0
4403	Networking Events Sponsorship	0
4500	KIT	0
4510	Playing Kit	0
4520	Leisurewear	8000
4600	EVENT INCOME	0
4605	Event - Entry Fees	0
4610	Event - other income	0
4620	Event - Conference Income	0
4621	Conference - Attendance	3600
4622	Conference - Dinner	2800
4623	Conference - Accommodation	2800
4624	Conference - Sponsorship	7000
4629	Conference Other	0
4630	Event- Christmas Seminar	0
4640	Event - Active Age Festival	1200
4650	Event - Dance Festival	1200
4660	Event - BUGs	0
4690	Event - Staff Projects	0
4700	OTHER INCOME	1000
4705	Bank interest	1500
4800	REP - INCOME	30000
4900	PROGRAMME - INCOME	117250
	Reserves	15415
	Total Income	371417

Expenditure

5000	REP - EXPENDITURE	40000
6000	PROGRAMME - EXPENDITURE	132250
7000	STAFF COSTS	0
7001	Salary - SF	44000
7002	Salary - JS	34500
7003	Salary - SR	23200
7004	Salary - Colleges	31000
7009	Salary - other	10000
7010	STAFF TRAVEL	0
7011	Travel - SF	2500
7012	Travel - JS	1600
7013	Travel - SR	2500
7014	Travel - Colleges	1875
7019	Travel - Other	2400
7020	STAFF CPD	0
7021	CPD - SF	750
7022	CPD - JS	450
7023	CPD - SR	750
7024	CPD - Colleges	600
7029	CPD - Other	500
7030	Recruitment Costs	300
7100	MARKETING	0
7101	Marketing - Branding	1500
7102	Marketing - Website	3000

7103	Marketing - Annual Report	1000
7119	Marketing - Other	500
7200	MERCHANDISE	0
7210	merchandise - kit	10000
7211	merchandise - branded items	1500
7219	merchandise - other	0
7300	ADMINISTRATION	0
7310	Postage	720
7311	Stationery	300
7312	Printing	1500
7320	Telephone	600
7330	IT	2700
7340	Office equipment	600
7390	Sundries	250
7400	FEES	0
7410	Affiliations	200
7420	Parking	600
7430	Insurance	1500
7440	Internal Audit	3500
7499	Other	500
7500	EVENTS	0
7501	Facilities Do Not Use	0
7502	Catering Do Not Use	0
7503	Travel Do Not Use	0
7504	Professional Fees Do Not Use	0
7505	Marketing Do Not Use	0
7506	Other Events	0
7520	Conference	0
7521	Conference Venue Charges	2000
7522	Conference Catering	4000
7523	Conference Dinner	5000
7524	Conference Accommodation	3000
7525	Conference Professional Fees	500
7526	Other Conference Costs	1000
7530	Seminar	0
7531	Seminar Venue Charges	0
7532	Seminar Catering	1200
7533	Seminar Professional Fees	500
7534	Other Seminar Costs	200
7540	SUSPAC workshops	200
7541	Dance Festival	1200
7542	Active Age Festival	1200
7550	BUGs	0
7599	Staff Projects	2000
7600	COLLEGE SPORT	0
7601	College Sports Programme	7000
7602	College Consultancy Fees	3000
7603	College Other	0
7700	Contingencies	2500
7906	Exchange Rate Variance	0
8100	Bad Debt Write Off	0
9998	Suspense Account	0
9999	Mispostings Account	0
Total Expenditure		371417
Balance		0