

This document relates to the UK Withdrawal from the European Union (Continuity) (Scotland) Bill (SP Bill 77) as introduced in the Scottish Parliament on 18 June 2020

UK Withdrawal from the European Union (Continuity) (Scotland) Bill

Financial Memorandum

Introduction

1. As required under Rule 9.3.2 of the Parliament's Standing Orders, this Financial Memorandum is published to accompany the UK Withdrawal from the European Union (Continuity) (Scotland) Bill, introduced in the Scottish Parliament on 18 June 2020.
2. The following other accompanying documents are published separately:
 - Explanatory Notes (SP Bill 77–EN);
 - a Policy Memorandum (SP Bill 77–PM);
 - statements on legislative competence by the Presiding Officer and the Scottish Government (SP Bill 77–LC).
3. This Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the measures introduced by the Bill. It does not form part of the Bill and has not been endorsed by the Parliament.

Background

4. It is the Scottish Government's view that the extent to which devolved law aligns itself with the law of the EU should be a decision for the Scottish Parliament to take, not the UK Government. The purpose of the Bill is to allow Scots law to 'keep pace' with EU law in devolved areas, where appropriate; to ensure that there continue to be guiding principles on the environment in Scotland; and to establish an

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environmental governance body, Environmental Standards Scotland, to continue the role and functions of the European institutions in ensuring the complete and effective implementation of environmental law. These changes are designed to ensure certainty, stability and predictability for the people who live and work in Scotland and those who do business here and with Scotland in Europe by updating or aligning devolved law with new EU law where that is appropriate and practicable. They are also necessary to ensure that Scotland's environmental standards can continue to keep pace with those in the EU level.

5. To achieve this the Bill provides for:

- the introduction of a discretionary power to enable Scottish Ministers to continue to keep devolved law in line with EU law following the end of the implementation period;
- the introduction of guiding principles on the environment into Scots law; and
- the formation of Environmental Standards Scotland.

6. The Bill itself is not primarily concerned with substantive policy change. The Bill provides a tool to update and adapt existing regulation, existing functions and existing schemes at the end of the implementation period at which point the UK and Scotland will no longer be subject to changes in EU law. The Bill allows domestic devolved law to be updated in line with developments to ensure it remains effective and aligned. To provide for continuity of environmental law, the Bill enshrines environmental principles, which are equivalent to the EU's environmental principles, in domestic law. To provide for continuity in environmental governance following EU exit, the Bill provides for the creation of a new public body.

Using the keeping pace power

7. The full range of issues where the power will be used cannot be predicted at present and, to an extent, will depend on the outcome of negotiations between the UK and the EU and on policy decisions not yet taken, for example on the extent of regulatory alignment that the UK government will seek to maintain at the end of the implementation period. In addition, the impact of free-trade deals with other countries

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and the role of common frameworks cannot currently be fully ascertained. It is also not certain what policy decisions will be made by the EU in the coming years, with which the Scottish Government will want to align. The Scottish Government considers it prudent to take powers to enable Scots law to remain aligned with EU law in devolved areas, where appropriate or where required under international agreements.

8. In the absence of clarity on all these matters, it is not possible to provide meaningful projections of costs associated with the use of the keeping pace power. Costs of potential changes, when known, will be fully analysed and reviewed and approved in line with current accountability and governance arrangements and will be made clear in the policy note accompanying the regulations laid before the Parliament. Sections 5 and 6 require all instruments made under these powers to be accompanied by written explanatory statements, setting out certain matters relating to the making of the instrument. These include an explanation of the instrument and why the Scottish Ministers consider there are good reasons for making it, the pre-implementation period completion day (which is the day when the implementation period, agreed between the EU and the UK under the Withdrawal Agreement in October 2019, will end) law which is relevant to it, and its effect on retained EU law. The Scottish Ministers will also consult before using their powers. Where regulations making this sort of provision are consulted on, the financial implications of the instrument would form part of the consultation.

9. Each set of regulations prepared under the keeping pace power will also be accompanied by a business and regulatory impact assessment (BRIA), which will provide the Parliament with the effects of the regulations' provisions for business and regulation. The BRIA and policy note accompanying each use of the power will give the Scottish Government the opportunity to identify the costs and benefits of that specific use of the power and present it to the Parliament for further scrutiny.

10. As stated, it is not possible to provide meaningful indicative costs of possible future legislation made under the Bill. However, previous regulations made under section 2(2) of the European Communities Act

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1972 to implement EU obligations in devolved areas provide examples of how the power in the Bill might be used in future. These examples afford some illustrative costs associated with possible uses of the power, as well as demonstrating the financial information that will be provided to the Parliament when such proposals are brought forward (see Annex A).

11. In regards to the operational use of the power to keep pace, the current arrangements for the implementation of EU law involve the Scottish Government, both in Scotland and Brussels based staff, and the UK Government (as the EU member state responsible for implementation).

12. The current monitoring work undertaken by the Scottish Government takes place in the context of there being an obligation to comply with and implement EU legislation, where necessary, previously as a Member State and currently as a consequence of the transitional arrangements. These arrangements will change for both the Scottish and UK Government once the UK is no longer a party to the transitional arrangements, and will depend, for example, on any further agreement between the UK and EU, and the arrangements the UK Government makes for monitoring forthcoming EU legislation.

13. In advance of these arrangements being set up, it is not possible for the Scottish Government to make detailed plans with costings on the likely cost of the full operational use of the keeping pace power. The Scottish Government will continue to develop its plans for the required capacity and update the Scottish Parliament as these progress.

The impact of duties to have regard to the guiding environmental principles

14. The EU Environmental Principles are considered in the formulation of EU environmental policy. Since most Scottish environmental law has derived from EU law and standards, this will have been indirectly influenced by the EU Environmental Principles. The Bill contains proposals to bring principles equivalent to the EU Environmental Principles into domestic law (guiding principles on the environment). The new duty on Ministers to have regard to the guiding principles on the environment in the formulation of policy and legislation can therefore be

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expected to have similar effect to the adoption of EU standards that have been developed with regard to the EU Environmental Principles. The duty to have regard to the guiding principles will mean that the principles are reflected in any new environmental standards, including those made under the keeping pace powers. The impact of the guiding principles will therefore represent a continuation of the situation which had previously existed as a consequence of EU law and standards.

15. Assessing the impact of this duty is not straightforward. In the absence of the measures in the Bill, there would no longer be any effect of the environmental principles on domestic policy making. The measures in the Bill provide for the continuation of the effect of the environmental principles, which would conventionally be seen as the business as usual option. The measures do not entail any significant additional cost burden over the situation prior to the end of the implementation period. However, there are clearly different impacts arising from the measures in the Bill compared with the situation where the effect of the environmental principles was not preserved. It might be possible to point to specific cost impacts on businesses of regulations and decisions made to reflect the four environmental principles. The polluter pays principle clearly has cost implications for businesses, but this is a distributive effect as these costs are saved by other parts of society. The other three environmental principles concern the avoidance of environmental harm, through precautionary and preventative measures, and through rectification at source. These principles will lead to regulatory schemes and other decisions that impose some direct costs on businesses and other persons. However, the purpose of these principles is to prevent environmental harm, and in particular to aim to ensure that the socially optimal outcome is obtained from decisions. For example, while it might be in the interests of an individual firm not to solve an environmental harm at source, and impose clean-up costs on others, ensuring that the damage is tackled at source is generally the socially optimum solution. The absence of the precautionary principle would likely lead to individual business decisions that imposed greater risks of significant environmental damage on society. Thus, the impact of the situation where the measures in this Bill were not made, and there was no continuing effect of the environmental principles is complex. There would be certain cost savings to some regulated businesses, but the absence of the principles would likely to lead to overall social net

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costs in many situations. The clear consensus view from consultation is that the costs to society of the absence of the environmental principles would be greater than any benefits.

16. In addition, other authorities will have a duty to have regard to the guiding principles when considering projects or plans for which an Environmental Assessment is required under the Environmental Assessment (Scotland) Act 2005. This measure will ensure that the guiding principles, as far as they are relevant to the decision, are transparently considered for projects and plans with a potential for significant impact on the environment. As the EU Environmental Principles have influenced Scottish environmental law and policy, and appear in some form in many pieces of domestic guidance, this represents continuation of the effect of following EU environmental policy and standards, the costs of this measure can be expected to be similar to the costs before the end of the implementation period. The costs and benefits to society of continuing the influence of the environmental principles as proposed by the Bill, in comparison with the impact of not introducing the Bill, are considered at paragraph 15. The Scottish Government will, through guidance, ensure that the consideration of the guiding principles is set out in the Environmental Report. This will ensure transparency. There is not expected to be any material impact on the costs of carrying out an Environmental Assessment.

Impact of domestic environmental governance

17. During membership of the EU, compliance with environmental law by public authorities in Scotland has been subject to scrutiny by the European institutions. These arrangements stay largely in place until the end of the transition period. Under the EU arrangements, people and organisations can report to the European Commission any instances where they consider there has been a failure to apply EU environmental law. The Commission has discretion to act upon the information received, which can ultimately lead to infringement proceedings before the Court of Justice of the EU (CJEU). The number of open infringement cases being considered by the Commission's Directorate General for Environment at the end of 2017 was 325. The number of such cases has

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declined over the last decade. Of these cases, 15 related to the United Kingdom

18. In addition the European Commission examines whether EU legislation is being properly transposed into national legislation and implemented in a way that complies with EU law. The Commission generally seeks first to resolve issues through guidance and discussion. The CJEU can be asked to rule on an issue through infraction proceedings and, potentially, require remedy and apply sanctions should a Member State be found to be in breach of EU law. The Scottish Government has been obliged to take responsibility for infraction cases in devolved law. A recent example is the CJEU judgment in October 2018 that the UK must designate additional special areas of conservation for harbour porpoises. There is a potential for further action, and ultimately substantial fines, if the UK does not comply with this ruling.

19. The European Commission also has a more strategic oversight of the effectiveness of the implementation of environmental law, and scrutinises whether the environmental objectives of the EU, as expressed in its Environmental Action Programme, are being met. It does this by commissioning research and analysing data from the Member States. The Commission can also prepare and publish more general progress reports such as the Environmental Implementation Review, which assesses progress with implementing the environmental acquis across the European Union.

20. The oversight by EU institutions that will be lost as a result of the UK's exit from the EU has two main aspects, which are linked in instance and effect:-

- the systematic checking that environmental laws are being correctly and consistently applied, including in response to citizen complaints;
- the monitoring and scrutiny of the effectiveness of delivery of environmental law across an area of environmental policy.

21. The environmental governance proposals in the Bill will reproduce these two main functions, in a manner appropriate for domestic

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arrangements. The replacement of EU governance arrangements with domestic governance arrangements should have no significant cost implications for the public authorities subject to this oversight. The Bill seeks to replicate, as far as is practicable, the EU governance arrangements which exist until the end of the implementation period. The same requirement to comply with environmental law in the exercise of functions is maintained.

22. Assessing the impact of the creation of a domestic system of environmental governance is not straightforward. In the absence of the measures in the Bill, there would no longer be any specific environmental governance measures, although there would still be Parliamentary accountability, public scrutiny and recourse through the courts in certain instances. The measures in the Bill provide for the continuation in effect of a system of environmental governance that closely matches the effect of the equivalent EU structures, which would conventionally be seen as the business as usual option. The measures do not entail any significant additional cost burden over the situation prior to the end of the implementation period, although the institutional costs are more direct and visible.

23. However, there are clearly different impacts arising from the measures in the Bill compared with the situation where no domestic system of environmental governance was imposed. There are the identified costs of a governance body and administrative and organisational costs for public authorities interacting with a governance system that would be saved in the absence of such a system. The Scottish Government believes, in agreement with the majority of expert and stakeholder opinion, that in the absence of clear and transparent environmental governance, there would be risks to the implementation of environmental standards. This might, in some instances, lead to cost savings to individual businesses. However, since the standards were imposed through regulation for a particular goal of protection of the natural environment or public health, lowering the implementation of environmental standards would have costs to others in society. More generally, the Scottish Government believes, in agreement with the majority of expert and stakeholder opinion, that the natural environment provides huge and often unrecognised support for our economy, our society and our individual well-being. In the absence of a system of

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environmental governance, there would be a decline in the implementation of environmental standards, that would lead to a reduction in the value of the benefits provided by the natural environment. There would also be an increase in the risks of significant one-off costs arising from environmental incidents. The Scottish Government believes that the benefits of a system of environmental governance greatly outweigh the direct operational and administrative costs. The clear consensus view from consultation is that an absence of environmental governance created risks to environmental standards, and the costs to society of reducing environmental standards are greater than any benefits.

Costs on the Scottish Administration and sponsored public bodies

24. The Bill enables updating of existing law and allows the Scottish Government to continue to take forward new initiatives from the EU where appropriate. The Bill therefore has few immediate financial implications for the Scottish Administration and sponsored public bodies. Costs associated with the use of the power will be a relevant factor in considering its future use.

25. However, it can be anticipated that there will not be significant additional costs beyond existing costs borne by the Scottish Administration of preparing a typical programme of legislation over a period. The Scottish Government has committed to sharing with the Scottish Parliament information about the anticipated level of legislation required and to keeping the Parliament updated as its knowledge about the level of legislation, and the financial implications of its preparation, develops.

26. Full scoping of arrangements for the Scottish Government is ongoing, as set out above, but currently the Scottish Government monitors and transposes into law the output of the EU in devolved areas. Individual policy departments and officials also monitor forthcoming changes to EU law and work on any necessary enabling legislation. The process by which the use of the keeping pace power will be administered, therefore, will form part of the existing duties of civil servants.

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27. Any costs of fulfilling the duty to have regard to the guiding principles will be absorbed as part of the costs of developing policies and legislation. Where the duty applies to a project or plan subject to an Environmental Assessment, the costs of considering and presenting the results of having regard to the guiding principles will be absorbed within the overall costs of undergoing the Environmental Assessment.

28. There may be costs associated with keeping pace in future but this is intended to follow current oversight arrangements as detailed in paragraphs 11 – 13 above.

Environmental standards Scotland

29. In order to maintain environmental standards following exit from the EU, it is necessary to provide for effective, independent arrangements for domestic environmental governance. The Scottish Government considered a wider range of possible institutional models for this function, including use of existing institutions. The Scottish Government concluded that only a new independent body could carry out these functions in an independent and effective manner, and that a Non-Ministerial Department model was suitable to secure an appropriate level of independence from the Scottish Government and other institutions.

30. The operating costs of a new body have been estimated through consideration of the operating costs of independent bodies of similar size. The final level of budget would be for detailed development on consideration of the necessary staff complement and other costs, including resources for research. Establishing a body as a Non-Ministerial Department gives opportunities to save in HR costs, as civil service terms can apply, and for savings in accommodation costs if appropriate accommodation on the estate can be identified. The new body will, however, need to recruit its own staff and employ them separately from the Scottish Government, otherwise it will be difficult to demonstrate the credible independence of the body.

31. A new body would require funding of around £1.5 million a year, based on the budgets of similar bodies, such as the Office of the

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Informational Commissioner and the Scottish Fiscal Commission. The table at **Annex B** sets out the estimated break-down of this figure, based on the budgets of public bodies of similar size (a staff complement of around 20 is envisioned for the new body) and analogous function. In light of the continuing uncertainty about the timing of the end of the transition period, it is impossible to know with certainty when the costs will arise. Assuming that the UK Government sticks to its current intention to end the transition period at the earliest opportunity at the end of 2020, this funding could be needed in full from 2021/22. It is unlikely that the progress of the Bill will allow a full legal establishment of the new body before April 2021. In 2020/21, there will be costs, to cover the costs of maintaining governance in a transitional arrangement from the start of 2021, and the costs of establishing the new body. This cost in 2020/21 is estimated as between £200,000 - £300,000. All of the cost estimates are subject to significant uncertainty because of the disruption to normal business and the diversion of resources because of the Covid-19 response.

Costs on local authorities

32. The Scottish Government considers that it is unlikely that this Bill in itself will result in significant additional costs for local government. Where use of the powers could have significant cost implications (for example, as functions are being conferred on local authorities), the Scottish Ministers will consult before using them (as set out above). Where regulations making this sort of provision are consulted on, the financial implications of the regulations would form part of the consultation.

33. Local authorities will be subject to the duty to have regard to the guiding principles when preparing a project or plan subject to an Environmental Assessment. This will apply, for example, to the preparation of strategic planning documents. The costs of considering and presenting the results of having regard to the guiding principles has been discussed with COSLA, and it is reasonable to assume that this cost will be absorbed within the current overall costs of undergoing an Environmental Assessment.

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Costs on other bodies, individuals and businesses

34. The Scottish Government considers that it is unlikely that this Bill in itself will result in significant additional costs for other bodies, individuals and businesses. Where the powers could have significant cost implications, the Scottish Ministers will consult before using their powers (as set out above). Where regulations making this sort of provision are consulted on, the financial implications of the instrument would form part of the consultation.

35. Other bodies, and businesses undertaking actions of a public nature relevant to the Environmental Assessment (Scotland) Act 2005, will be subject to the duty to have regard to the guiding principles when preparing a project or plan subject to an Environmental Assessment. The costs of considering and presenting the results of having regard to the guiding principles will be absorbed within the overall costs of undergoing the Environmental Assessment.

Fees and charges

36. Section 1(5) of the Bill provides the Scottish Ministers with the powers to make provisions relating to fees and charges in connection with the exercise of a Scottish public authority function (and to confer equivalent powers on relevant Scottish public authorities). Fees and charges may therefore arise as a consequence of the use of the powers in this Bill, for example if the regulation making power at section 1 were used to extend the reach of a regulatory scheme. Where this function is used to impose a new fee or charge then it is subject to the affirmative procedure (except in so far as the provision is made to reflect changes in the value of money). Any fees and charges resulting from these powers would have to follow the guidance on fees and charges set out in the Scottish Public Finance Manual (SPFM).¹

37. For awareness, the standard approach to setting charges for public services, as set out in the SPFM, is full cost recovery. This is because charging for services helps to avoid unnecessary public expenditure, eliminate hidden subsidies, and promote competition. Charging also provides an incentive to use goods and services economically, efficiently

¹ <http://www.gov.scot/Topics/Government/Finance/spfm/feescharges>

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and effectively. This is in line with the polluter pays principle. Charges for information are generally low or waived as a matter of policy.

38. Exceptions to this standard approach of full cost recovery include:

- Subsidised services: where the Scottish Ministers decide to spend public resources on lowering costs for some or all consumers of public services.
- Information services: where charges are generally low or waived as a matter of policy.
- Discretionary services provided in competition with the private sector: where a commercial rate is normally charged.
- Levies: licences to operate using public goods, often set to recover associated costs such as supervision by a regulator.

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Annex A – illustrative costs connected to alignment with the EU

Example 1 - The implementation of the Official Controls Regulation (Regulation (EU) 2017/625) and associated tertiary legislation to ensure controls of the application of food and feed law, rules on animal health and welfare, plant health and plant protection products are conducted in a suitably rigorous and impartial manner.

The costs and benefits associated with bringing domestic law into alignment with EU law in these areas are set out in the business and regulatory impact assessment² which accompanied the Official Feed and Food Controls (Miscellaneous Amendments) (Scotland) Regulations 2019 (SSI 2019/407) and are shown below for illustrative purposes.

Costs on the Scottish Administration

Part of the Scottish Administration	Cost
Food Standards Scotland	<p>Familiarisation costs</p> <ul style="list-style-type: none">• An estimated one-off cost of £800 for an in-house expert• An estimated cost of, on average, £197 per MHI/OV and £21,700 in total for Meat Hygiene Inspectors and official veterinarians

²https://www.legislation.gov.uk/ssi/2019/407/pdfs/ssifia_20190407_en.pdf. Full discussion on costs can be viewed from paragraph 4.14 of that impact assessment

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Costs on local authorities (as competent authorities)

Area of expenditure	Cost
Familiarisation	An estimated one-off cost of £74.53 per LA, or £2,400 in total.

Costs on other bodies, individual and businesses

Body, individual, business	Cost
Food business operators	Familiarisation costs As preparations were still being developed at the time the assessment was prepared, the total monetised cost to industry was estimated to be £18,600 over a ten-year appraisal period, or approximately £32.09 per business affected,
Official Control Laboratories	Familiarisation costs An estimated cost to each OCL of £50.18, or £300 in total.

Example 2 - The implementation of the Commission Regulation (EU) 2017/2158 establishing mitigation measures and benchmark levels for the reduction of the presence of acrylamide in food.

The costs associated with bringing domestic law into alignment with EU law in this area are set out in the business and regulatory impact assessment³ which accompanied the Food Standards and Hygiene (Miscellaneous Amendments) (Scotland) Regulations 2019 (SSI 2019/33). A summary of these is set out below for illustrative purposes.

³https://www.legislation.gov.uk/ssi/2019/33/pdfs/ssifia_20190033_en.pdf.

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Costs on local authorities (as enforcers)

Area of expenditure	Cost
Learning and Dissemination (one-off costs)	Based on estimates that Environmental Health Officers (EHO) would need to spend 1 hour familiarising themselves with the new Regulations, and a median hourly rate for Scotland Environmental Health professionals of around £15.29 (ASHE Provisional 2017), calculations were that £15.29 plus 20% uplift = £18.38 x 130 estimated affected enforcers = £2,389.
EHO costs to engaging with small and micro food businesses via a conversation during regular inspection	£18.38 EHO hourly rate / 15 minutes = 4.595 x 105,175.5 businesses = £48,327.91
EHO costs to engaging with medium food businesses via a conversation during regular inspection	£18.38 EHO hourly rate / 10 minutes = 3.063 x 292.5 businesses = £896.02
EHO costs to engaging with large food businesses via a conversation during regular inspection	£18.38 EHO hourly rate / 10 minutes = 3.063 x 140 businesses = £428.82

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Costs on other bodies, individual and businesses

Body, individual, business	Cost
Small and micro businesses - number of businesses affected 10,517.5	One-off familiarisation costs £27.81 hourly rate / 20 minutes = 9.27 x 10,517.5 businesses = £97,497.22
Medium business - number of business affected 292.5	One-off familiarisation costs £27.81 hourly rate / 20 minutes = 9.27 x 292.5 businesses = £2,711.47
Large business - number of businesses affected 140	One-off familiarisation costs £27.81 hourly rate / 20 minutes = 9.27 x 140 businesses = £1,297.80

Example 3 - The implementation of Regulation (EU) 2015/262 laying down rules pursuant to Council Directives 90/427/EEC and 2009/156/EC as regards the methods for the identification of equidae (Equine Passport Regulation).

The costs to comply with EU legislation to take additional measures to ensure that horses do not enter the human food chain if they have been treated with substances not suitable for food chain animals in order to protect public health are set out the business and regulatory impact assessment⁴ which accompanied the Equine Animal (Identification) (Scotland) Regulations 2019 (SSI 2019/30). A summary of these is set out below for illustrative purposes.

Costs on the Scottish Administration

The Scottish Government provided Scottish Passport issuing organisations (PIOs) with a 2 year supply of materials to enable them to produce identification documents which would comply with the new passport standards set out in the legislation. These costs on the Scottish Government were not quantified in the impact assessment.

⁴ http://www.legislation.gov.uk/ssi/2019/30/pdfs/ssifia_20190030_en.pdf

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The cost to establish a stand-alone Scottish Equine Database was to be met by the Scottish Government. Those costs were not quantified in the impact assessment.

Costs on local authorities (as enforcement authorities)

Area of expenditure	Cost
Identifying and proving ownership	Can potentially reduce costs as the time and costs associated with identifying and proving ownership should no longer prove to be an issue.

Costs on other bodies, individual and businesses

Body, individual, business	Cost
Keepers	<p>To chip a horse and update a passport the average cost would be £39.45</p> <p>The chipping costs connected to microchipping of older animals (based on 12,844 - 15,200 animals x £26) = £333,944 - £395,200</p>
Passport issuing organisations (PIOs)	<p>To update a passport can cost between £10 - £21, costing on average £13.45. There may also be a “time” cost to PIOs</p> <p>To update passports in connection with microchipping older animals (based on 12,844 - 15,200 animals x £13.45) = £172,752 - £204,440</p>

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Vets	<p>On average, it costs £26 for a vet to insert a microchip. Callout charges for vets vary greatly, average estimate is £34.</p> <p>Mandatory microchipping will not take effect until 2 years after the coming into force date of the new Regulation. Therefore it is assumed that during this 2 year period the call-out charge will be absorbed by another scheduled routine visit by a vet.</p>
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Annex B – establishment of environment standards Scotland

Total Costs*	2020-21 £'000	From 2021-22 £'000	Paragraph
Maintenance of governance in a transitional arrangement and set up of Environmental Standards Scotland	200 to 300		31
Estimated break-down of Environmental Standards Scotland annual costs, based on accounts of public bodies of similar size and analogous function			31
Staff salaries and pension costs		950	
Board remuneration		100	
Total remuneration		1,050	
Accommodation		75	
Research and Policy		150	
Communication		50	
Legal and professional fees		25	
Other administration costs		150	
Total other operational costs		450	
Total costs	200-300	1,500	

*Figures included relate to resource costs

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