

HIGHLEVEL EXPENDITURE SUMMARY

	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
	£	£	£	£	£	£	
1 Consultancy and advisory services: All external consultancy or advisory spend, as recorded by the authority, including management, strategy, transformation, policy, or specialist advisory services.	9,000	128,000	160,000	259,000	179,000	64,695	* Please note that 1) expenditure relating to capital projects has been excluded. Although some elements may appear similar to consultancy, these costs are considered integral to the delivery of capital works and relate to specialist technical services rather than the provision of independent advisory consultancy. 2) Consultancy on the Moray Growth Deal and Levelling Up Funds projects have been excluded as they are funded by the UK Government and Scottish Government rather than Council funded.
2 Legal services: All external legal spend, including solicitors, barristers, litigation, claims, and legal advice.	486,326	148,131	279,630	309,522	333,582	187,185	
3 Recruitment, agency, and interim services: External recruitment agencies, executive search firms, interim placements, and related fees including spend on agency or temporary staff supplied by third-party providers. .	486,069	641,929	1,025,952	1,327,331	2,490,960	2,203,306	
4 Other external professional services: All other external professional services not included above, as recorded by the authority (e.g. audit, accountancy, communications/PR, design, research, IT or technical advisory services).	275,129	279,299	349,384	366,407	385,918	2,501	External Audit fee
5 Staff training and development (external): External spend on staff training, development programmes, conferences, courses, or professional accreditation (excluding internal staffing costs).	193,376	325,137	406,793	320,776	430,323	262,894	Training, Curriculum & Staff Development
6 Marketing, advertising, and publicity (external): External spend on advertising, marketing, publicity, campaigns, media buying, branding, or promotional activity (excluding staff costs).	79,059	80,561	104,175	145,167	122,719	104,608	
7 Office accommodation and facilities management: Spend on office accommodation and facilities, including rent, maintenance, utilities, estate management, and related property costs.	#####	1,432,853	1,593,430	1,704,042	1,738,399	TBC	2025/26 not available yet