



## Annex 2, Paper 1

### Log of budget changes

1. The contract of the intern taken on by the Capercaillie project to engage with dog-walkers was extended. Budget of £5,800 has been transferred from Place (Outdoor Access Statutory Responsibilities) to Staff Costs.

YEAR ENDING 31 MARCH 2025			
Budget adjustments			
	Annual budget	Budget adjustments	Revised budget
		Extend contract of intern: dog-walking engagement	
<b>Staff costs</b>	5,625,667	5,800	5,631,467
<b>Board fees</b>	191,990		191,990
	<b>5,817,657</b>	<b>5,800</b>	<b>5,823,457</b>
<b>Running costs</b>			
Other staff and board costs	263,119		263,119
Facilities costs	373,140		373,140
IT and professional costs	345,510		345,510
	<b>981,769</b>	<b>0</b>	<b>981,769</b>
<b>Operational plan (net)</b>			
Peatland restoration	3,050,000		3,050,000
Nature & climate	811,000		811,000
People	290,000		290,000
Place	860,000	(5,800)	854,200
Corporate	1,064,500		1,064,500
Communications	225,500		225,500
Contribution to Cairngorms 2030	450,000		450,000
	<b>6,751,000</b>	<b>(5,800)</b>	<b>6,745,200</b>
<b>Total expenditure</b>	<b>13,550,426</b>	<b>0</b>	<b>13,550,426</b>
<b>Other income</b>	<b>(250,000)</b>		<b>(250,000)</b>
<b>Cash expenditure</b>	<b>13,300,426</b>	<b>0</b>	<b>13,300,426</b>
<b>Grant-in-aid drawn down</b>	<b>(13,301,000)</b>		<b>(13,301,000)</b>
<b>Net cash expenditure/ (income)</b>	<b>(574)</b>	<b>0</b>	<b>(574)</b>

2. This adjustment has no effect on the overall budget position.