



## Annex 1

Cash movements for the year ended 31 March 2025:

	Notes	Resource	Capital	Peatland capital	Total
		£'000	£'000	£'000	£'000
Grant in Aid		7,974	1,810	3,000	12,784
Less cash not drawn down	2			(380)	(380)
		7,974	1,810	2,620	12,404
Interest received		134			134
Other income		108			108
Staff costs recovered		27			27
Total income		8,243	1,810	2,620	12,673
Board costs		195			195
Staff costs		5,249			5,249
Other staff and board costs		224			224
Facilities		338			338
IT & professional		340			340
Peatland		5		2,375	2,380
Climate adaption Fund			364		364
Land management		46	57		103
Conservation		386	429		814
People		241	0		241
Place		480	348		828
Corporate	3	144	750		894
Comms		172			172
		7,820	1,947	2,375	12,142
Tangible additions			65		65
Intangible assets			96		96
RoU additions - vehicles			70		70
		7,820	2,178	2,375	12,373
Application of resource funding to capital	3	386	(386)		
Advance of contribution to C2030					
Total expenditure		8,206	1,792	2,375	12,373
Under / (over) spent	1	37	18	245	300



## Notes

1. Current best information is that we will achieve:
  - a) Close to break even against core Resource Departmental Expenditure Limits (R-Del) and Capital Department Expenditure Limits (C-Del) allocations, and
  - b) Under-spend against the Peatland capital allocation (£245,000).
2. £380,000 of peatland funding was not drawn down to allow for the underspend estimated at the end of February. There remains an underspend against peatland capital funding (£245,000). Work is ongoing to establish if all relevant costs have been accrued against the capital budget.
3. Two tranches of funding were allocated to Cairngorms 2030 during the year:
  - a) The committed annual contribution of £450,000, followed by
  - b) An additional £300,000 as an advance of funding to allow for procurement of design work on the 'active communities' projects.Both amounts have been allocated against capital delivery, and budget has been reallocated between resource delivery and capital delivery to facilitate this.
4. Work continues to ensure that all relevant expenditure is reflected in the results for the year. Outstanding commitments have been accrued into the outturn position and so far, invoices received after 31 March, relating to the 2024/25 financial year, are matching well against these commitments.