



Annex 1, Paper 1

Summary of expenditure against the profiled budget

YEAR ENDING 31 MARCH 2025							
ACTUAL v BUDGET 30 NOVEMBER 2024							
	Annual budget	Budget adjustments	Revised budget	Phased budget to 30 November 24	Actual at 30 November 24	(Under)/ over phased budget	% of Outturn forecast
Board fees	191,990		191,990	127,993	129,438	1,445	67%
Staff costs	5,625,667	(294,200)	5,331,467	3,524,311	3,465,905	(58,406)	65%
	5,817,657	(294,200)	5,523,457	3,652,304	3,595,343	(56,961)	65%
						-2%	
Running costs							
Other staff and board costs	263,119		263,119	175,413	171,117	(4,296)	65%
Facilities costs	373,140		373,140	248,760	209,759	(39,001)	56%
IT and professional costs	345,510	(10,000)	335,510	223,673	225,758	2,085	67%
	981,769	(10,000)	971,769	647,846	606,634	(41,212)	62%
						-6%	
Operational plan (net)							
Climate adaptation fund	370,000		370,000	246,667	189,337	(57,330)	51%
Peatland restoration	3,050,000		3,050,000	1,031,268	801,858	(229,410)	26%
Nature & climate	811,000		811,000	147,563	210,776	63,213	26%
People	288,000	(13,000)	275,000	106,928	106,071	(857)	39%
Place	860,000	(95,800)	764,200	255,136	290,399	35,263	38%
Communications	227,500	(68,879)	158,621	89,989	127,335	37,346	80%
Corporate	391,500	(111,500)	280,000	191,316	173,358	(17,958)	62%
Contribution to Cairngorms 2030	450,000	290,000	740,000	450,000	450,000	0	61%
	6,448,000	821	6,448,821	2,518,867	2,349,133	(169,734)	36%
						-7%	
Total expenditure	13,247,426	(303,379)	12,944,047	6,819,017	6,551,111	(267,906)	51%
Other income	(250,000)		(250,000)	(136,600)	(141,466)	(4,866)	57%
Cash expenditure	12,997,426	(303,379)	12,694,047	6,682,417	6,409,644	(272,773)	50%
						-4%	
Grant-in-aid drawn down	(13,058,000)	300,000	(12,758,000)	(8,530,000)	(8,530,000)	0	67%
Net cash expenditure/ (income)	(60,574)	(3,379)	(63,953)	(1,847,583)	(2,120,356)	(272,773)	