



Cairngorms
National Park Authority

Ùghdarras Pàirc Nàiseanta a'
Mhonaidh Ruaidh

Annual report and accounts 2024/25

...an outstanding national park, enjoyed and valued
by everyone, where nature and people thrive
together...

AITHISG BHLIADHNAIL AGUS CUNNTASAN 2024/25

...sàr phàirc nàiseanta, a tha a' còrdadh ris a h-uile
duine agus air a bheil iad uile a' cur luach, agus far a
bheil nàdar agus daoine a' soirbheacha...



Laid before the Scottish Parliament by the Cabinet Secretary for Rural Affairs, Land Reform and Islands, in pursuance of Section 26 of the National Parks (Scotland) Act 2000. The Annual Report and Accounts 2024-25 are being laid before Scottish Parliament by the Cabinet Secretary for Rural Affairs, Land Reform and Islands in pursuance of Section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

SG/2025/231: Cairngorms National Park Authority Report and Accounts 2024/25



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1 PERFORMANCE REPORT

PERFORMANCE OVERVIEW

Cairngorms National Park Authority presents this Annual Report and Accounts for the year from 1 April 2024 to 31 March 2025 in accordance with The National Parks (Scotland) Act 2000.

The accounts have been prepared on a going concern basis as the Board and Accountable Officer believe that future liabilities will be met from a combination of cash budget allocation from the Scottish Government, future grants from partner agencies, and income from chargeable activities.

This overview outlines the purpose of the Authority and its performance during the year.

1.1 Key Personnel and Sponsoring Body

Sponsoring body

Environment and Forestry Directorate, Natural Resources Division, Scottish Government

The Board

The National Park Authority Board is made up of nineteen Board members:

- (1) five elected by the community,
- (2) seven appointed by Scottish Ministers, and
- (3) seven appointed following nominations by the Local Authorities.

The Board is led by the Convener and Deputy Convener. Members in 2024/25 from each of these three appointment routes are:

Board members

- (1) Kenny Deans (ward 1)
Paul Gibb (ward 5)
John Kirk (ward 3)
Lauren MacCallum (ward 2)
Eleanor Mackintosh (ward 4), **Deputy Convener**



(2) Sandy Bremner, **Convener**

Jackie Brierton (appointed 1/06/2024)
Peter Cosgrove
Hannah Grist
Dr Fiona McLean
Steve Micklewright
Duncan Miller

(3) Chris Beattie (Angus) (resigned 13/06/2025)

Geva Blackett (Aberdeenshire)
Russell Jones (Highland)
Bill Lobban (Highland)
Xander McDade (Perth & Kinross, resigned 30/09/24)
Anne Ross (Aberdeenshire)
Derek Ross (Moray)
Michael Williams (Perth & Kinross, appointed 30/09/2024)

The Board agrees the overall direction of the Authority and oversees the work of the Chief Executive and National Park staff. The executive management of the Authority is undertaken by an Executive team comprising the Chief Executive and three Directors.

Chief Executive and Accountable Officer

Grant Moir

Directors

David Cameron - Corporate Services and Deputy Chief Executive Officer

Murray Ferguson - Planning and Place – retired 15 April 2024

Andy Ford - Nature and Climate

Gavin Miles – Planning and Place – appointed 1 May 2024



1.2 Chief Executive's Forward

I have pleasure in presenting the Cairngorms National Park Authority's Annual Report and Accounts covering the year from 1 April 2024 to 31 March 2025.

2024-25 was the first full year of delivery through the Cairngorms 2030 programme. This ambitious programme will see the Cairngorms become the UK's first net zero national park, turning all the talk about tackling climate change into positive action on the ground. Made up of 20 long-term and impactful projects, Cairngorms 2030 is on a bigger scale than anything previously attempted in the UK. With over 80 partners involved, and more than £42 million of funding, we're focussed on delivering the transformational changes necessary to achieve our collective climate and nature responsibilities.

The programme is already making a difference. During the year, two community deer larders were established, taking venison from the field and providing it to local foodbanks, providing benefit to both the community and the land. We made major strides in our peatland restoration work, restoring 2,100 hectares. Our focus on green health led to the launch of a nature prescriptions service in partnership with the NHS and the creation of the UK's first Outdoor Dementia Resource Centre in partnership with Alzheimer Scotland. People living with dementia and their carers benefited from the service more than 1,000 times during the past 12 months. Cairngorms 2030 is supported by The National Lottery Heritage Fund, with thanks to players of the National Lottery.

At the heart of our work is engagement with the community in the National Park and I'm proud of the extensive engagement carried out by my colleagues, both through Cairngorms 2030 and as part of our core work. Park Authority staff have attended various events this year including the Grantown Show, conferences on peatland restoration and wildfire management, and events run by the Cairngorms Business Partnership. In September 2024, we hosted Your Future Here, a rural skills and careers event attended by hundreds of young people from across the National Park, with the support of more than 30 partner organisations. We also hosted community council and development trust gatherings in Boat of Garten and Ballater, bringing together representatives from across the National Park to discuss shared issues and explore collaboration opportunities.



The Park Authority has been engaging extensively with the land management community in the development of the UK's first Integrated Wildfire Management Plan. This plan promotes collaboration between land managers, public agencies and others to reduce wildfire risk, respond effectively to wildfires and mitigate their impacts on the landscape. Our proposal for a seasonal fire management byelaw was submitted to Scottish Government for confirmation in March 2025 following extensive public engagement and we have had many successful projects through our Climate Adaptation Fund including on wildfire management.

The Park Authority has also been consulting on the next Local Development Plan as we look to complete the Evidence Review for submission to the Reporter. Surveys of residents and visitors were carried out – the former for the very first time – providing us with a wealth of data; and the Well-being Economy Action Plan was agreed.

Pioneering conservation work took place throughout the year, underpinned by the completion of the Cairngorms Nature Action Plan (2019-2024). Among the highlights were the safe arrival of the first beaver kits in the Cairngorms for 400 years – a sure sign beaver pairs are thriving after the careful selection of suitable release sites. We've been working closely with partners to safeguard other precious species, from the Capercaillie Emergency Plan to our partnership work on freshwater pearl mussels.

Ongoing challenges around reform and finance across the public sector are definitely something for us to navigate as an organisation; however, with Cairngorms 2030 now in full flow and an excellent financial settlement in place for 2025-26, it feels as though we can approach the next 12 months with confidence.

The Park Authority is working closely with all its partners to ensure that nature and people thrive together in this very special National Park.

Grant Moir
Chief Executive and Accountable Officer
14 November 2025



1.3 The Park Authority

The Cairngorms National Park is the largest National Park in the United Kingdom and covers 4,525 square kilometres, twice the size of Loch Lomond and the Trossachs and 40% larger than the Lake District.

The Park Authority is a Non-Departmental Public Body sponsored by the Environment and Forestry Directorate, Natural Resources Division, Scottish Government, established under the National Parks (Scotland) Act 2000 with the purpose of being a model of sustainable development working towards achieving four statutory aims:

- to conserve and enhance the natural and cultural heritage of the area
- to promote sustainable use of the natural resources of the area
- to promote understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public, and
- to promote sustainable economic and social development of the area's communities.

Strategy and business model

The Park Authority has a key role in leading the delivery of the Cairngorms National Park Partnership Plan (NPPP). The Plan sets the context for close co-operation and partnership across public, private, and voluntary organisations in the Park, towards an agreed set of shared priority objectives. The National Park Partnership Plan sets out the long-term outcomes for the Park and provides the overall guide for strategic alignment between public agencies, private companies and community organisations within the Park who are signatories to, and partners in, delivery of the Cairngorms NPPP. The current NPPP spans the 5 years from 2022 to 2027; it was approved by the Park Authority's Board in June 2022 and by Scottish ministers in August 2022.

The Park Authority's Corporate Plan is derived from the NPPP 2022-27. The Corporate Plan for the period 2023-27 was approved by the Board at its meeting on 24 March 2023, and by Scottish Ministers on 29 June 2023. In the wider Scottish context, the Park Authority will also work on ensuring greater strategic alignment to ensure delivery of key national strategies, such as current and future Programmes for Government, Public Sector Reform Strategy, and other relevant national strategies.



Our strategic work includes being an active member of the Environment and Economy Leaders' Group, together with input to a range of national leadership and stakeholder groups.

Our commitment

Our vision, mission statement and principles, are led by our Board and staff, and are central to our purpose and strategic context:

Our vision – an outstanding National Park, enjoyed and valued by everyone, where nature and people thrive together.

Our mission – to lead the way in delivering for the Cairngorms National Park by bringing people together towards a common purpose, enhancing the Park for everyone and inspiring new generations to be Park Champions.

Our principles – the Park Authority's principles are:

- Passion and dedication
- Community
- Pioneering
- Inspiring leadership

Our culture – ...to be the best small public body in Scotland.

We aspire to be the best small public body in Scotland. Our staff survey results, undertaken every two years through "The Best Companies Survey", have shown that we are a people-oriented organisation performing well. We are listed amongst the Top 100 Not for Profit Organisations in the UK.

We will continue to build on our Organisational Development Strategy to embed a high-performance, high-achieving and high-quality culture that is focused on its staff, our organisational principles, and on equalities. The Park Authority will continue to be innovative and quick to act and will empower staff to deliver the strategies put in place by our Board.

Aims and objectives

The Park authority's objectives for the year were formed around the themes of Nature & Climate, People, and Place:



Nature & climate

Woodland expansion

Peatland restoration

Nature restoration:

- freshwater restoration
- raptor conservation
- capercaillie conservation
- re-introduction of species

People

Creation of paths and long-distance routes

Provision of ranger services

Improvement of visitor infrastructure

Formulating approaches to active travel

Place

Monitoring the Cairngorms Local Development Plan

Delivering housing

Contributing to the development of the wellbeing economy plan

Creation of a sustainable tourism action plan

In addition to delivery of our established objectives, we continue to give strategic focus to our work towards a sustainable nature-based, economy in the Cairngorms, while at the same time, delivering urgent action to address climate change.

Performance against these objectives was strong. Work began on three woodland creation projects, and 2,100 hectares of peatland were restored. Extensive consultation was undertaken, both with the community and with the partners to the National Park Partnership Plan, on a range of issues including fire management, farming and landscape-scale land and water management. Substantial path works were carried out and ranger services were active supporting visitors throughout the year. The ranger team was augmented by seasonal staff and apprentices between April and October. Delivery of the Cairngorms 2030 programme, funded by the National Lottery Heritage Fund (NLHF), completed its first full year of activity, and the capercaillie project, also funded by NLHF, was completed. Beavers, introduced to the Park during 2023, are thriving.



The scale of the Park Authority's sphere of operations continues to expand, together with the financing and workforce required to deliver the objectives agreed with our funders. Overall, the Park Authority's responsibility for funds under management, primarily made available by Scottish Government, increased from £14.5m in 2023/24 to £14.7m in 2024/25.

Looking Forward

This dynamic, responsive organisational ethos will continue. The Park Authority will continue to look at new ways of operating that deliver our commitments in the current National Park Partnership Plan. This will include continuing our success in looking for alternative funding opportunities, including applications to funds such as the National Lottery Heritage Fund, and sponsorship opportunities. It also includes collaborating with partners to deliver improved services. We continue to strive for more efficient, and sustainable internal working practices through delivering against our Organisational Development Strategy.

Funding for 2025/26 from Scottish Government – grant-in-aid, funding for peatland restoration and for nature restoration - has increased by £2m over that awarded for 2024/25, allowing the Park Authority to expand its delivery, particularly in respect of nature restoration and conservation. Over 2025/26, we will further build our capacity to deliver peatland restoration and, through this work, act on climate change. The Seasonal Ranger Service will continue for a fifth year, while we augment this support for visitors with capital investment in visitor infrastructure.

In 2023/24 we were awarded £10.8 million by the National Lottery Heritage Fund (NLHF) to deliver the Cairngorms 2030 Programme. This is a 5-year project that will deliver £42m of activity in the Park. Projects cover conservation, rural regeneration, access, and sustainable transport, amongst other areas of work. 2025/26 will be the second full year of the project, which commenced in mid-January of 2024, and will continue until January 2029.

Our budget for the 2025/26 financial year, approved by the Board in March 2025, provides total funds under management for the year ahead of £19.3m: a forecast increase of £4.4m over 2024/25 level.

Performance monitoring

The various aspects of the Park Authority's performance – financial, organisational, and operational - are reported over the course of the year to the



Authority's Board and its sub-committees. These reports are available on our website [Cairngorms | Meetings](#).

By the nature of the Park Authority's role, in seeking to lead collaborative effort to tackle the big issues for the Cairngorms, performance is rarely entirely controllable by the Park Authority. Rather, achievement of objectives requires effective leadership and influencing, and collaboration and engagement with our partners, combined with our direct investment of finance and staff resources, to address our priorities.

Risk management

Risk management, together with consideration of issues arising that may impact the delivery of our strategic corporate priorities, is central to our management activities within the Park Authority. The Management Team reviews strategic risks at least quarterly, and we have developed and embedded risk management practices, together with project management processes, to take full cognisance of these core aspects of effective organisational and strategic control arrangements.

The Park Authority's Strategic Risk Management Strategy and associated Strategic Risk Register, in tandem with our corporate performance and monitoring system, details the key issues and risks around delivery of our Corporate Plan together with the strategic objectives and key performance indicators set out in that plan. The Board receives detailed reports and comments on key issues and risks twice annually, with the Board's Audit and Risk Committee reviewing strategic risk management between these Board meetings.

Significant projects also have their own embedded risk registers and risk mitigation plans, for example, we have established separate risk registers to support the delivery of the Cairngorms 2030 Programme. More information on risk and internal controls can be found in the Governance Statement within this document and in our Risk Management Strategy.

The key risks faced by the Park Authority included:

- **Financial resources:** in-year adjustments to funding provided by Scottish Government; delay in the provision of match funding to support key aspects of our Cairngorms 2030 programme; difficulties in planning future programmes within the context of potential financial constraints. We continue to liaise with Scottish Government through our sponsorship team



and the Peatland Action Team, highlighting our achievements and aligning our delivery to the aims of the Government. Our corporate plan is prioritised around anticipated Scottish Government budget allocations and includes mitigation against expected funding constraints. We continue to support partners such as Cairngorms Nature and the Cairngorms Trust in securing inward investment.

- **Operational development:** providing corporate systems sufficient to support the speed of organisational change in the organisation. Recruitment of specialist staff has enabled the improvement of internal control systems; digitisation of systems has improved efficiency.
- **Technical issues:** cyber-security issues with associated threats of fraud and theft. We carry out daily review of the Scottish Cyber Coordination Centre threat summaries and take appropriate follow up action. During the year we achieved Cyber-security plus accreditation and have taken part in a pilot project, run by Scottish Government, in collaboration with HEFESTIS, to benchmark and develop the maturity of our security systems.
- **Reputational issues:** the good reputation of the Authority as a foundation for collaboration with stakeholders. We manage stakeholder expectations through:
 - Targeted communications
 - Further development of stakeholder relationships.
 - Development / strengthening of strategic partnerships.
 - Ongoing assessment of operational risk management and mitigation in our communications.



PERFORMANCE REPORT: PERFORMANCE ANALYSIS

This section provides information on the performance of the organisation over the year ended 31 March 2025, our aims and priorities, our achievements and financial results.

1.4 Strategic Aims and Priorities 2024/25 and beyond

We contribute to delivery of the long-term outcomes in the Cairngorms National Park Partnership Plan 2022-27 (NPPP) through working to achieve our agreed Corporate Plan strategic objectives.

Our strategic aims and priorities are set out across the three themes of Nature and climate, People, and Place. Each of these themes sets out a number of priority outcomes in line with the Cairngorms National Park Partnership Plan. Corporate Services and Communications support the main themes and their outcomes. The Plan was approved by Scottish Ministers in August 2022.

Nature – a carbon negative and biodiversity rich National Park with better functioning, better connected and more resilient ecosystems.

Outcomes:

1. Moorland is more diverse,
2. Woodland is expanding,
3. Peatlands are restored,
4. Rivers are reconnected,
5. Species are recovering,
6. Farming is carbon neutral.

People – a wellbeing economy that works for all the people of the Cairngorms.

Outcomes:

1. Communities are empowered,
2. Wellbeing comes first,
3. Green jobs are growing,
4. The Cairngorms is a Park for All,
5. Volunteering is on the rise,
6. Young people stay and thrive.



Place – a place that people want to live in, work in and visit that works for all.

Outcomes:

1. Housing is more affordable,
2. Transport is more sustainable,
3. Communities are connected,
4. Visitor facilities are first class,
5. Cultural heritage is celebrated.

Support themes

The delivery of these themes and priorities is supported by the Communications and Corporate Services teams. Our Communications team works with visitors, communities, and stakeholders to raise the profile of the Park and create a connection and commitment to care for it. Our Corporate Services team ensures the delivery of effective, efficient, and sustainable services in addition to promoting the highest standards of governance, both within the Park Authority itself and also in working with community and voluntary organisations involved in delivery of NPPP priorities.

Corporate services

The aim of the Corporate Services team is to deliver effective, efficient, and sustainable services, promoting the highest standards of governance to support delivery of the Corporate Plan and Cairngorms National Park Partnership Plan by the Park Authority and our community and charity partners. We also play an active role in the Environment and Economy Leaders' Group.

Priorities:

- Implement the Organisational Development Strategy and embed the organisational and cultural improvements to make the Park authority the best small public body in Scotland.
- Ensure that our accommodation and its infrastructure support the delivery of the Organisational Development Strategy.
- Deliver ongoing service improvement, including appropriate shared services development and operation, to the Park Authority, other public bodies and the community and charitable organisations we support.
- Promote and support the highest standards of governance and management, including equalities actions, within the Park Authority, other public bodies and the community and charitable organisations we support.



- Support and contribute to Scottish Government strategic delivery, including on Public Sector Reform and long-term resource planning.

Communications and engagement

Communicating with a wide range of stakeholders – from local residents to visitors, businesses and land managers – is vital for the work of the Park Authority. It supports the work being undertaken across the organisation to deliver on the Nature and climate, People, and Place priorities outlined in our National Park Partnership Plan. Our role is to raise the profile of the National Park and create meaningful connections between key audiences and the landscape of the Cairngorms. We are seeking to build a community of people who actively support and care for the National Park and who benefit from doing so.

Priorities:

- Deliver the Communication and Engagement Strategy and increase awareness, engagement and involvement with the National Park.
- Coordinate engagement for our Cairngorms 2030 programme and tell the story as it progresses, helping stakeholders see their role in tackling the nature and climate crises.
- Ensure high quality internal communications that help deliver the key priorities of the Corporate Plan.
- Celebrate a diverse range of perspectives and experiences in our communications, helping the Cairngorms become a 'Park for All' where everyone is welcome.



1.5 Key Issues and Risks

Strategic delivery

Delivery of the National Park Partnership Plan will test the potential for enhanced approaches to conservation and the protection of endangered species. Unrealistic expectations of what the Park Authority and its partners can achieve in the face of the significant risks presented by climate change, species extinction, flood management and fire are being managed through communication and collaboration.

Financial resources

The Scottish Government's continued concerns on forward stability of current financial allocations means that the risk of in-year adjustments, and uncertainty over future year funding levels continue to be key risks for the Park Authority. While we acknowledge that constraints on public sector finances may restrict our capacity to allocate sufficient resources to deliver the corporate plan and may also affect the availability of partnership funding for shared activities, the favourable funding allocations awarded for 2025/26 give cause for optimism that we have a secure basis for delivery through the remainder of the current Corporate Plan to March 2027 and beyond.

Human resources

Delivery of externally funded projects has become an intrinsic part of our operational planning so that we maintain the capacity of the organisation to achieve project outcomes, while working in an increasingly competitive and restricted recruitment climate. These projects are enabling the Park Authority to extend its influence by taking on new types of work. The Authority is working to improve the knowledge and skills of colleagues contributing to these new activities. Pay pressures are being managed in line with Scottish Government policy, and in collaboration with staff and unions.

We recognise that the Authority's increasing breadth of activity and range of external finance carry a strategic risk that future organisational workforce requirements will be significantly different to the structure that is currently in place. A revised workforce management strategy is in development and, when agreed, will guide the management and evolution of our staff group over the coming years.



Technical issues

The Authority recognises its dependency on information technology for effective and efficient operations. The incidence of cybercrime increases the need for investment in both security measures and resourcing of IT services. Business continuity planning remains a focus.

Reputation

The Park Authority acknowledges the importance of its relationships with stakeholders. Much of the Authority's work is carried out in partnership with organisations and communities within the Park and the good reputation of the Authority is a foundation for this collaboration. Our communications strategy and plans are developed to manage the sensitivity and nuances of our relationships as these impact our reputation. An operational risk register focused on our reputation and communication risks supports our effective management of the reputation and risk associated with this work.



1.6 Financial Performance Summary

This section provides a summary of the Park Authority's financial performance for the year against the Board approved budget and grant-in-aid awarded by the Scottish Government.

The Park Authority is expected to manage its budget in accordance with the Framework Agreement made with Scottish Government, and the Scottish Public Finance Manuals, and to deliver an outturn for the financial year within Scottish Government's budget limits. The commentary and tables below show how the budgets agreed by the Board have been applied during the year with comparisons to previous years' income and expenditure.

Income

The main source of our funding for the year was grant-in-aid funding from our sponsoring body, the Environment and Forestry Directorate, Natural Resources Division, of the Scottish Government.

We also acted as Accountable Body for the National Lottery Heritage Fund (NLHF) supporting significant ongoing projects: the delivery phase of the Framework which completed in June 2024, and the delivery phase of Cairngorms 2030 where work began in January 2024.

The grant-in-aid settlement represents an agreed budget with our sponsoring department with an agreed level of funding support representing the Park Authority's allocations of Departmental Expenditure Limits (DEL), which covers all expenditure net of income from all other sources. DEL is further split between cash allocations to meet operational cost (resource or RDEL) and capital expenditure (capital or CDEL) and non-cash allocations. The non-cash allocation covers depreciation and impairment of non-current assets (capitalised tangible and intangible assets), together with right-of-use assets (rental properties, leased vehicles and leased office equipment) carried in the Statement of Financial Position at the year end.

The grant-in-aid settlement for 2024/25 (including funding for peatland restoration) was again favourable and increased in total by £0.610m. The resource allocation increased by £0.316m, while capital increased by £0.294m. The Peatland capital grant drawn down in the year was voluntarily reduced by £0.380m; a successful year's peatland restoration programme cost less than anticipated.



The following income and expenditure account provides a summary of our actual financial performance, cash, and non-cash, for the year against the final budget approved by the Board on 22 March 2024.

Income and expenditure	Outturn	Budget	Variance
	£'000	£'000	£'000
Income			
Grant-in-aid Resource funding	7,394	7,394	-
Grant-in-aid Resource funding peatland	580	580	
Grant-in-aid Capital funding general	1,810	1,810	-
Grant-in-aid Capital funding peatland recovery	2,458	3,000	(542)
Working capital requirement for regular lease payments	(122)	(122)	-
Grant-in-aid Capital funding nature recovery	-	450	(450)
Grant from sponsoring department	12,120	13,112	(992)
Community Led Local Development (CLLD)	460	300	160
Cairngorms Capercaillie project (NLHF)	280	280	-
Cairngorms 2030 (NLHF)	1,480	2,240	(760)
Other operational income	188	190	(2)
Total other generated income*	2,408	3,010	(602)
Total operating income	14,528	16,122	(1,594)
Expenditure			
Staff and Board costs**	6,543	6,933	390
Running costs	905	948	43
Operational plan delivery	3,046	2,963	(83)
Peatland restoration	2,387	3,050	663
Nature Restoration	364	300	(64)
Cairngorms Capercaillie project	261	271	10
Cairngorms 2030	502	1,407	905
Community Led Local Development (CLLD)	403	300	(103)
Other project costs (management & maintenance)	13	17	4
Depreciation (non-cash)	315	350	35
Total operating expenditure	14,739	16,539	1,800
Deficit on operating activities	(211)	(417)	206
Finance expenditure	(33)	(33)	-
Finance income	134	100	34
Outturn transferred from Taxpayers' Equity	(110)	(350)	240

*includes project staff costs recovered

**includes project staff costs

In order to support good financial management through budget monitoring during the year, both the budget and outturn figures in the Income and Expenditure table

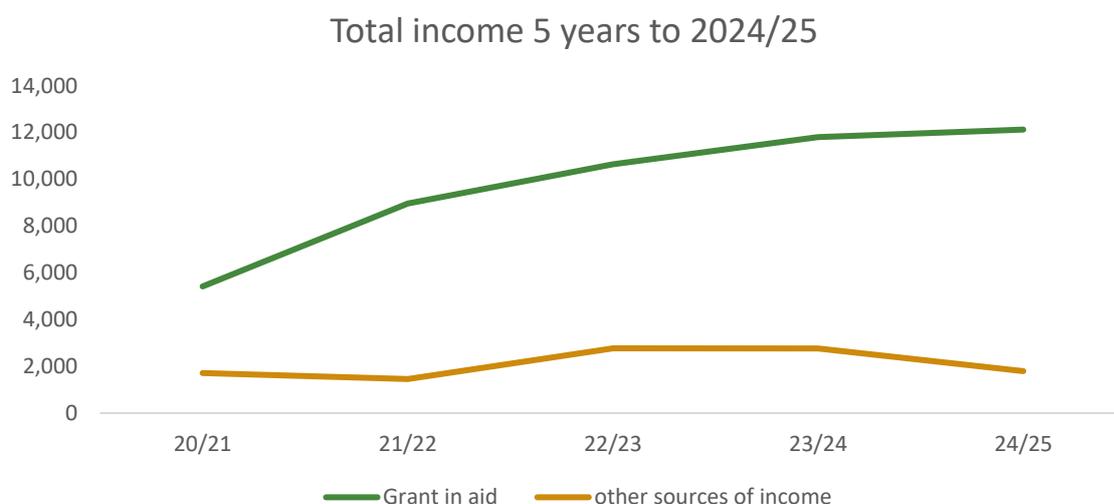


shown above include a financial contribution made by the Park Authority to the Cairngorms 2030 programme and its subsequent application to the programme. However, it has been necessary to remove the income and the expenditure arising from this contribution from the financial statements, so as to prevent overstatement of both income and expenditure. As a result, total operating income shown above exceeds that shown in the SoCNE and SoCiTE by £750,000 (the value of the contribution made by the Park Authority). Similarly total operating expenditure exceeds the amount shown in the SoCNE by £750,000 (the application of the contribution to the programme). These elements have no effect on the final outturn of £110,000, which is the sum transferred from Taxpayers' Equity for the year.

Operating income

Income from all other sources, including partner funding, was £0.177m lower than that received in 2023/24. Of this, £0.122 was attributable to a year-on-year reduction in project income (including staff costs recovered) from NLHF. The Cairngorms Capercaillie project completed in September 2024; activity on the delivery phase of the Cairngorms 2030 project built gradually during this first full year of the project.

Overall total income has more than doubled (increased by 107%) over the five years since 2020/21; grant-in-aid has increased by 124%, as is highlighted by the graph below:

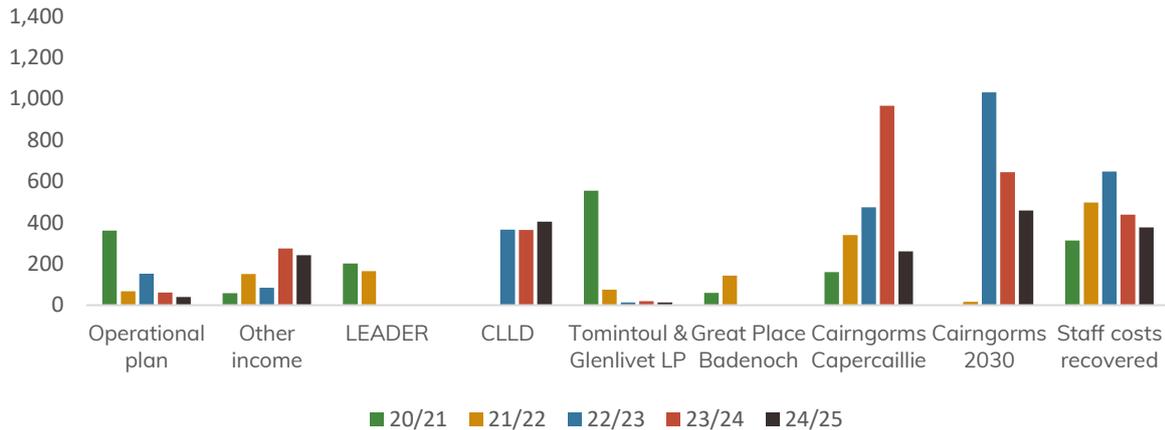


The sources of other generated income are variable depending on the stages of progress of ongoing projects during a financial year, and changes to the emphasis and objectives in the corporate plan. For the five years since 2020/21, the split of



the income, including completed projects, significant ongoing projects and operational plan activity is:

Operating income 5 years to 2024/25



Income from operational plan activities has consistently reduced over the five-year period, reflecting the change in emphasis from short-term investment towards significant ongoing projects supported by the National Lottery Heritage Fund, and the realignment of operational plan objectives as the Authority moved towards Cairngorms 2030. To an extent, it also reflects the reduction in funding available from other public sector bodies, or bodies funded by central government.

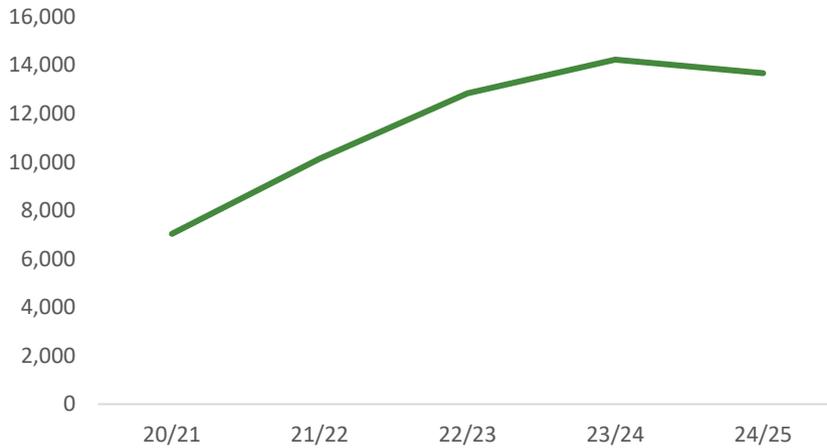
The LEADER programme was replaced in 2022/23 by the Scottish Government funded Community Led Local Development (CLLD) programme. The Tomintoul & Glenlivet Landscape Partnership closed in 2021/22 with a five-year management and maintenance (M&M) period ending in early 2026/27. Once the M&M funds set aside at the end of the project have been spent, no further funding will be available. The delivery phase of the Cairngorms Capercaillie project was completed halfway through 2024/25. The delivery phase of the Cairngorms 2030 project commenced in mid-January 2024 with only staff costs incurred to the end of the 2023/24 financial year. Costs incurred in 2024/25 reflect the completion of the first full year of the 5-year project.

Operating expenditure

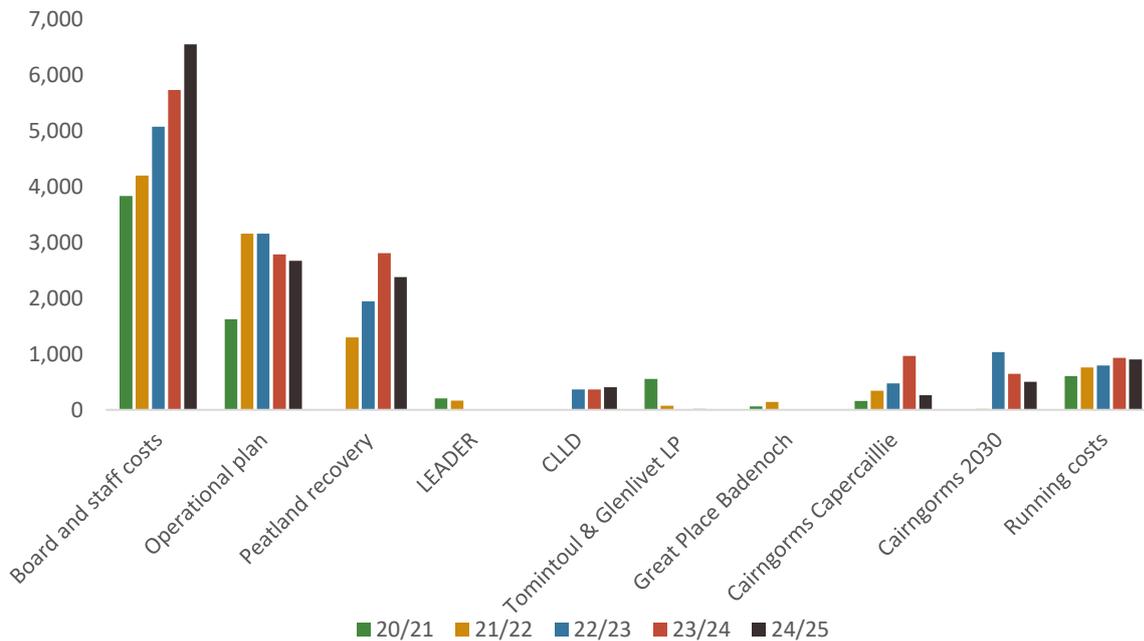
Overall, the increase in income is matched by an increase in expenditure, irrespective of source.



Total expenditure 20/21 to 24/25



Expenditure 5 years to 2024/25



Staff costs, including Board fees, net of recoveries, accounted for 36.4% of total income (2023/24 36%). As a percentage of the grant-in-aid received this was 44.0% (2023/24 44.8%).

By agreement, the Peatland grant-in-aid was reduced in year by £0.380m, and we ended underspent on the reduced grant awarded by £0.242m. 17 projects were supported in 2024/25, with an estimated 2,100 hectares of peatland brought into restoration, against a target for the year of 1,500ha.



Non-cash

A non-cash budget of £0.352m was allocated by Scottish Government for 2024/25 (2023/24 £0.570m) to cover depreciation of capitalised intangible and tangible assets and right-of-use assets.

Transfer to / from Taxpayer's funds

We are transferring £0.110m from accumulated Taxpayer's equity for the year (23/24: transfer from Taxpayer's equity £0.004m) as summarised in the table below.

	£'000	Percentage of grant-in-aid
Total cash grant-in-aid received	12,120	
Less net expenditure	<u>(11,915)</u>	
Net surplus before non-cash allocation	205	1.69%
Less depreciation (non-cash)	<u>(315)</u>	
Transfer for year from Taxpayers' Equity	<u>(110)</u>	(0.90)%

The transfer from Taxpayer's equity covers a net underspend before depreciation (non-cash) that amounts to 1.69% of grant-in-aid received, an outturn within our Key Performance Indicator for annual expenditure (overspend of no more than 1%; underspend of no more than 2%).

Changes in non-current assets

Movements in non-current assets are shown in notes 8, 9 and 10.

Charitable donations

There were no charitable donations made in the year or in the previous year.

Relationship with suppliers and partners

Our supplier payment policy complies with the terms of the Better Payment Practice Code. During the year to 31 March 2025, the time taken to pay creditors achieved an average of 10 days (2024: 9.08 days) against a target of 10 days (2024: 10 days), with 66.40% (2023: 69.40%) of payments being made by the target date.



Anti-bribery and corruption

The Park Authority has adopted a zero-tolerance policy against fraud, bribery and corruption, reflected in clear policies on conduct expected from staff and on hospitality. There were no reports of fraud during the year or previous year.

Ministerial Direction

There were no ministerial directions received from Scottish Government in 2024/25.

1.7 Operating Performance Summary

As set out in the preliminary sections of this report, the Park Authority has made significant, positive progress in the realisation of our strategic objectives in this first year of the four-year Corporate Plan for 2023-2027.

The Park Authority's Board receives quarterly updates from the Chief Executive on activities and performance. The most recent such report is available at: [Cairngorms | Paper 1 - CEO report](#) where the report is available as a downloadable document. All quarterly update reports are published on our website to allow ongoing, open public awareness of the work of the Park Authority. We have distilled the key highlights and outstanding issues in the delivery of our strategic aims in the following sections of this Annual Report.

2024/25 Activity Highlights

Nature and climate

Peatland restoration – 2,100 hectares (ha) has been brought under restoration in 2024/25 on 17 projects across the National Park at a cost of £2.6 million. This significantly exceeds the annual target of 1,500 ha and represents the largest number of hectares per year achieved to date - a considerable achievement. Currently there are 15 projects under consideration for 2025/26 totalling approximately 1,700 ha. The programme is currently exceeding the targets set out in the National Park Partnership Plan (NPPP).

Cairngorms Agricultural Advisory Group (CAAG) – The CAAG met twice during the year. Topics discussed included the Cairngorms 2030 Future Farming programme, the draft Fire Management Plan, and results of the flood bank survey. Discussions have focussed on some of the techniques being trialled, opportunities to measure carbon sequestration as well as emissions, collating biodiversity data



at a regional scale, and using the learnings from the programme to highlight the effectiveness of Agri-Environment and Climate Scheme (AECS) activity in delivering climate resilience and biodiversity gain in the Cairngorms. The group has welcomed the opportunities provided to improve communications with farmers and crofters across the whole National Park.

Deer management – In 2024/25 the Park Authority ran a scheme to incentivise higher hind culls across the National Park through a payment that increases the price for each carcass culled above certain thresholds. This scheme was developed and publicised through Deer Management Groups and was open to all estates from October 2024. 12 estates qualified for venison subsidy within the West Grampians Deer Management Group.

Two community deer larders were funded through Cairngorms 2030 and have been operational since mid-January. By the end of February, they had delivered over 700kg of venison to community kitchens, food banks and schools across Perth and Kinross, Strathspey, Speyside, Aberdeenshire and Angus. The project attracted wide media coverage and reached a UK audience through the BBC programme Countryfile.

Fire Management – The Integrated Wildfire Management Plan is currently out for public consultation and the seasonal fire management byelaw has been submitted to Scottish Government for confirmation.

Woodland Expansion - the Woodland Challenge Fund contributed to the costs of three woodland creation projects in 2024-25. These included the preparatory costs of woodland creation at Calvine, the costs of surveys associated with creating riparian woodland in the valleys of upper Glen Shee and for a feasibility study and survey costs for the creation of 450ha of new woodland near the Slochd summit.

Moorland Management - We funded numerous projects within the East Cairngorm Moorland Partnership area including the creation of deer fenced enclosures to protect aspen, wader surveys, riparian woodland creation projects, raptor monitoring and the establishment of large woody structures in some tributaries of the Dee.



Landscape-scale partnerships

The Dee Resilience Strategy group has been established to take forward the development of the Dee Resilience Plan. A whole catchment plan bringing together public sector partners, the Fishery Board and River Dee Trust, Dee Catchment Partnership, local communities and land managers.

Beavers – The six families released at three sites in 2023/24 moved around exploring their territories, before establishing themselves on or near the release sites. The four proposed beaver releases for 2024/25 took place: two on Wildland Ltd land, one on a private landholding between Kingussie and Aviemore, and one at Loch Morlich. The Beaver Trail was launched at Rothiemurchus, providing a self-guided trail with information about beavers and a safe location to see beavers. The trail was created through collaboration between the Park Authority and the Rothiemurchus Estate.

The Park Authority, together with partners, including farmers from Strathspey, and members of the Upper Spey Beaver Monitoring and Mitigation Group, visited Tayside to see and hear from farmers who have been living alongside beavers for many years. The group saw how beavers were affecting erosion caused by dynamic, modified rivers and where they could be accommodated and managed. Flood bank surveys have been carried out in relevant areas of the Cairngorms, to establish baseline conditions, as part of the Park Authority's management and mitigation plans.

A comprehensive monitoring programme of cameras, patrols, sightings, reports from land managers, and river surveys has worked well throughout the year. Two seasonal rangers were appointed as Beaver Rangers for three months (November to January) to help with monitoring, and a full-time Beaver Assistant was recruited in January to support delivery of the Authority's management and mitigation plan and to encourage landowner engagement.

Flood embankment survey - A condition assessment of 87 kilometres of embankments on the River Spey and selected tributaries, from the Spey Dam to Grantown-on-Spey identified that 84% of embankments are in good condition, with breaches in a combined length of 1.1 kilometres, and 0.87 kilometres at high risk of future erosion. The survey highlighted factors affecting the integrity of embankments, where they are at highest risk of breaching, and some of the mitigation measures available. Whilst originally commissioned to underpin



commitments in the Beaver Management and Mitigation Plan, there are clear opportunities to use this information to support a whole river approach to improving resilience to climate change impacts.

Waders - With funding and support from the Park Authority, Speyside Waders and Wetland Initiative and Royal Society for the Protection of Birds (RSPB) have run the 2025 Cairngorms Wader Survey. Over 70 volunteers helped to monitor curlew, snipe, lapwing, oystercatcher and redshank on farms in Badenoch, Strathspey, Glenlivet, Tomintoul and parts of Perthshire. 2025 marks 25 years since this five-yearly monitoring began.

Capercaillie – The Cairngorms Capercaillie Project has concluded. The project has marked or removed over 13 kilometres of fencing, pioneered new methods of monitoring sensitive species, created the UK's first community-led action plan for capercaillie, reduced disturbance in over 450 ha of high quality habitat by re-aligning mountain bike trails, created Lek it Be champions safeguarding leks, and brought together a diverse partnership of over 25 organisations, groups and volunteers who have donated over 4,000 hours of their time to capercaillie conservation.

Nature Networks – The Park Authority, in partnership with Trees for Life, has appointed a Cairngorms Aspen Officer (hosted by Trees for Life). The post-holder is developing a spatial plan for delivery of an aspen network across the National Park, identifying priority sites, management requirements and planting opportunities to increase the connectivity and resilience of the aspen and its reliant priority species. Aspen and montane planting has been undertaken to contribute to the Nature Network.

People

Volunteering and health walks - Volunteer rangers welcomed visitors and fed back information on any issues arising. Four volunteering events with third sector partners were held during the year, providing opportunities for 146 people. A further 24 volunteer rangers were recruited in the first quarter of 2025 in order to undertake training in April / May before going out on patrols from June.

Our green health link workers facilitated the use of social prescribing, supporting people to engage in nature-based interventions and activities to improve their mental and physical health. 41 Green Health referrals were made by GPs, and 4



participants completed their Nature Prescription, with others still in progress. Promotional materials and welcome packs were developed to raise awareness locally, and direct contact was also made with various Health and Social Care teams. A drop-in information event was held in December at Aviemore Hospital.

Youth Action Team & Junior Rangers - Activity with members of the Youth Action Team continued through the year with notable events including development weekends in October and March, and attendance at the European Europarc conference.

The junior ranger programme - the outdoor learning programme for young people aged 11–18 - continued with 55 sessions involving 178 different young people in the calendar year 2024. This included programmes with all 6 secondary schools attended by Park residents. Another first was an expedition through the core mountain area of the Cairngorms with 15 young people carrying all their own gear, navigating and working together while taking part in conservation tasks along the way.

Place

Ranger services – Rangers undertook 1,500 patrols during 2024, engaging with over 10,000 people over the summer season. Through the work of the Cairngorms National Park Family of Ranger Services, to which the Park Authority provides funding, we deliver ongoing training and support, enabling rangers to deliver engagement activities such as visitor management, a junior ranger programme for young people, and environmental education sessions. Seasonal rangers for the 2025 season have been recruited, with training provided in March. The Park Authority employs three full-time rangers covering Deeside, two full-time in Angus, and five full-time and two part-time (weekend) rangers covering Badenoch and Strathspey, an area that can see particular pressures, particularly at weekends.

Active and sustainable transport – Following the transfer of the lead role in developing the Dulnain Bridge to Grantown-on-Spey active travel route from the community to the Park Authority, a small piece of work was undertaken by specialist contractors to identify the work still required before statutory permissions can be sought and construction costs identified. Following this, an application for funding to complete the work has been made to Transport



Scotland's Active Travel Infrastructure Fund, with a response expected during the financial year 2025/26.

A number of funding applications were submitted to Sustrans in early 2024 seeking funding for delivery of Cairngorms 2030 Active Communities projects. Budget constraints in financial year 2024/25 meant that no awards were made, but the applications for Aviemore North, Boat of Garten, Carr-bridge, and Nethy Bridge and Newtonmore have now been supported in principle by Transport Scotland. Original costs were developed in 2023 and, in light of inflationary increases, work to revisit the anticipated costs has been undertaken. A final response from Transport Scotland on what can be funded is expected during the financial year 2025/26.

Following procurement exercises, contracts have been awarded for behaviour change activities including bike confidence and skills sessions, maintenance sessions and work directly with schools. Funding was also awarded towards the development of the first of several cycle hubs in communities in the Park, at the Glenmore Visitor Centre.

Survey work was undertaken in the spring, and contracts have now been let for a series of small-scale improvements to improve safety on the Old Logging Way. Further preparations, including awarding contracts for topographical and ecological surveys for the section of the route between Inverdrue and Coylumbridge, took place with a view to developing a project to provide improved cycle provision. This section previously formed part of the National Cycle Network (NCN) but was recently declassified as it no longer meets the national standard for NCN routes; this work, being proposed jointly with Sustrans, is intended to bring the section up to the required standard.

Paths and long-distance routes: Speyside Way - Fingerposts and way markers on the Speyside Way between Aviemore and the Park boundary have been updated. Key improvements have been the signage through Nethy bridge and Boat of Garten, where metal lamppost signs have been used in place of posts.

We have appointed a contractor to remove the outdated "rambler" style gates on the path from Cromdale to Mains of Dalvey at the Park boundary, and replace



them with self-closing pedestrian gates, made to specifications that will accommodate bikes and horses.

Visitor infrastructure - Grant offers were made to several partners through the 2024/25 Visitor Infrastructure Improvement Programme (VIIP). Work carried out included:

- a replacement bridge and footpath renovations on Mar Lodge Estate.
- a car park extension at the Linn of Quoich, from approximately 16 to 30 cars, and
- improvements to the car park and toilets opposite the hotel in Glen Clova.

£100,000 was spent directly, including on improvements to the Old Logging Way.

Local Development Plan (LDP) - Work continues to build the evidence base for the next LDP. The Development Plan Scheme was approved at the Board meeting in November 2024; there has been ongoing engagement on topic papers with staff attending public engagement sessions and local events. Consultation has taken place on topic papers covering Heating and Cooling, Sustainable Transport, Waste, Energy and Education (Have Your Say Today - Cairngorms Local Development Plan - Commonplace). Officers have supported Voluntary Action in Badenoch and Strathspey (VABS) to undertake consultation events on the Strathdon, Kingussie and Dulnain Bridge Community Action Plans. The feedback from these events will inform the new LDP. A 'gamification' event, designed to encourage participation with under-represented groups on priorities for the next LDP, was held in late February. Officers worked with the Cairngorms 2030 team and the University of Edinburgh to create the game. The game play and discussion has been recorded for analysis by the University, and feedback on the day was positive.

Planning casework – The Planning Committee has approved planning applications for the repair and upgrade of an existing track at Balavil Estate, three houses at the Dalfaber development in Aviemore, and amended proposals for affordable housing provision at the ongoing development at Station Road in Newtonmore. It has also approved an update to the Park Authority's Enforcement Charter and the Authority's response to a UK Government consultation on proposals for reforming the electricity infrastructure consenting processes in Scotland. After calling-in a planning application due to an outstanding flood risk objection from Scottish Environment Protection Agency (SEPA), Scottish Ministers granted planning permission for 21 homes at Station Yard, Nethy Bridge, in line



with the decision that Planning Committee made in August 2023. The Park Authority has recently called-in planning applications for a telecoms mast at Glenavon Estate, Upper Dee River floodplain restoration proposals, an extension and alterations to the Abernethy Trust centre at Nethy Bridge, and 35 homes near Lynstock Park in Nethy Bridge. These applications will be reported to Planning Committee for determination in due course.

Housing Delivery - The Park Authority has continued to provide support to Cairngorms Business Partnership and communities who are developing community-led housing projects. In addition, officers have participated in seminars and workshops associated with The Highland Council's Highland Housing Challenge, as well as granting planning permission for significant housing developments during the course of the year.

Community Led Local Development and resident survey - The Park Authority hosted a community event in April for all community councils, associations and development trusts. Following a successful event in December the previous year, the event brought together over 30 representatives from across the National Park to share ideas and best practice, and to discuss emerging issues. The agenda for the day includes sessions on succession planning, fundraising and volunteering.

The development and delivery of local Community Action Plans have been facilitated and supported through our partnerships and funding to Voluntary Action Badenoch and Strathspey (VABS) and to the Marr Area Partnership (MAP).

The first ever resident and worker survey of the National Park took place over a six-month period between July 2024 and January 2025. Independent market research company M.E.L Research were commissioned to deliver both this and the visitor survey, and a total of 1,357 responses were received from every community in the National Park.

The survey revealed that four in five people are proud to live and work in the Cairngorms, while 59% of people believe National Park status has had a positive impact on the area. People noted a high level of satisfaction on work happening in the National Park to preserve cultural heritage, reduce wildfire risk and protect wildlife and habitat. The survey also highlighted areas where satisfaction is lower, showing people's concerns about their ability to access affordable housing.



Wellbeing economy, Economic Steering Group and skills and training - A new Wellbeing Economy Action Plan was adopted by the Park Authority Board in November. The action plan was designed as a working document for the Economic Steering Group and its partners to take forward action on three priority areas: skills and training, business support and community enterprise.

The Park Authority and Countryside Learning Scotland played host to hundreds of young people who attended the Your Future Here event in Aviemore on 12 September. Billed as a 'careers fair with a difference', the event invited young people who have recently left education and are unsure of what direction to go in to come and be inspired by the range of career prospects in the National Park.

Over 30 organisations and businesses showcased job and training opportunities and provided interactive workshops and activities for attendees to get hands-on and have a go. A wide range of industries were represented, including environment and conservation, digital technology, engineering, manufacturing, food and drink, hospitality, energy and renewables and forestry and land management.

Sustainable Tourism Action Plan - Having been re-accredited with the European Charter for Sustainable Tourism in 2023, the focus this year was very much on delivery across the key themes of nature, people and place.

The Where Winter Comes to Life campaign ran for a third year in succession, building on marketing research carried out in 2020 with the aim of boosting visitor numbers in the traditionally quieter months of the year. The main focus this year was a PR campaign to raise awareness of the Cairngorms as a winter destination and promote business ownership of, and involvement in, the campaign. Various datasets – including annual STEAM visitor figures – suggest this approach is working, with visitor numbers broadly flat in the peak summer months, but up significantly (over 25%) in the winter.

Community engagement - The Park Authority and its partners engage with a wide range of stakeholders to deliver the aims of the National Park Partnership Plan. Our Communications and Engagement team work closely with audiences from land managers to local businesses, residents to visitors and under-represented communities, celebrating the people and nature that make the Cairngorms unique.



A review of the first year of Cairngorms 2030 programme engagement activity has revealed that over 10,000 people will have seen us at events across 2024 and over 1,000 directly interacted with staff across 13 different projects. Included in the tally are three bespoke community roadshows, two Highland games, two community festivals and one agricultural show. In terms of geographical reach, there were five events in Badenoch and Strathspey, two in Deeside and one in Moray.

As part of both Cairngorms 2030 and the Local Development Plan consultation, we worked with the University of Edinburgh on a 'gamification' project. Based on a successful pilot in the Lake District National Park, over 50 participants played a specially designed game that promotes discussion on policy matters and highlights priorities and issues. The pilot was a success in bringing together multiple viewpoints from participants who would not usually engage with this work. This was also a trial in remunerating people for their time when undertaking extensive engagement, the results of which will feed into developing policies.

Communications

Media and broadcast - 2024/25 was a busy year for the Media team, both on a reactive and proactive basis. From fielding media inquiries about the illegal releases of lynx and feral pigs, to the Cairngorms 2030 deer larder project, the results of the first resident and worker survey, and the approval of the third edition of the Gaelic Language Plan, the work has been varied, attracting national and local coverage.

We reaped the rewards of long-term discussions with BBC Countryfile researchers when a Cairngorms special aired at the end of March. Staff highlighted pioneering work on ant conservation and delivering the Lek it Be message as capercaillie breeding season started. The Cairngorms National Park was also the subject of an ITV Border feature (linked to the Galloway National Park consultation) which explored the Park Authority's work in communities and conservation.

Other key activities included communicating the release of further beavers into the National Park in line with our licence from NatureScot, sharing the findings of the Spey flood bank report, celebrating the success of our junior rangers at the Nature of Scotland Awards, and producing a dedicated magazine for all residents in the area, called *Cairn*, three times per annum.



We continue to deliver and support activities that help ensure everyone – no matter who they are, where they come from, what their beliefs or their needs are – is welcome in the National Park. This included developing a lived experience group made up of representatives from black and ethnic minority communities and delivering – in partnership with the Cairngorms Trust – a co-designed fund to address key barriers identified by the group.

Website and social media - After over a year of complex development work, the new Cairngorms National Park website was launched in beta (or testing) mode at the end of the financial year. The site includes a number of new communities, wildlife and landscape pages, as well as over 50 project pages covering the work of the Park Authority and partners.

A new site-wide alerts system – linked directly to our social media posts – allows us to provide critical updates on emerging issues such as wildfires and extreme weather, path closures, species breeding periods etc, and to automatically serve these messages on every webpage where they are relevant.

A dynamic, Ordnance Survey-powered mapping tool includes details on key communities, events, paths and points of interest, whilst our new content finder allows visitors to filter and search for content that would previously have been buried deep in the site structure. This includes a new Artificial Intelligence (AI)-driven document summary feature, which means even previously inaccessible Portable Document Format (PDF) can be summarised and read eg by screen reader users.

The site has been informed by detailed user research at all points of its development, with a particular focus on accessibility and users with additional needs, ensuring that the site meets and exceeds accessibility standards.

Elsewhere, we successfully merged our legacy Cairngorms Nature Facebook page with our existing National Park Facebook page, bringing our total audience to 82,000 across Facebook, Instagram, Twitter, LinkedIn and Bluesky (up from 66,000 pre-merger). Our net growth over the period – over and above account merging – was 5,530.

Between 22 November and 11 March, we received over 4.2 million impressions across all platforms (up 78% on the previous year), 197,048 engagements (up 181%), 918,542 video views (up 166.9%).



Highlights included the first of two short films telling the story of the Cairngorms 2030 deer larder project, which has almost 100,000 views, a short film featuring young people talking about the importance of Fèis Week in helping them connect to their cultural heritage, and the launch of the Lek it Be campaign, working to protect capercaillie from disturbance.

More broadly, our community management strategy – responding to as many comments on our posts as possible, both positive and negative – proved successful in engaging a wider range of people in our posts and gave us an opportunity to address misinformation where it arose.

Cairngorms 2030 - Significant progress has been made in the first year of the delivery phase for the Cairngorms 2030 programme. The programme has involved over 80 partner organisations working with members of staff across all areas of the Park Authority to deliver the programme's 20 projects. Project leads, supported by the engagement team, engaged with individuals from local communities over 5,000 times, with key activities including attending highland games and agricultural shows as well as delivering programme-specific roadshow events. Information and updates have been communicated within an even wider circle, with social media posts receiving over 12,000 interactions.

Activities with schools, through the Climate learning and education project, involved around 500 pupils, including students making their own videos and a visit to a local estate to understand more about land management, with positive feedback from students and partners. Transport planning progressed with design tenders for active travel routes and the development of a travel grants scheme. Activities in the Landscape theme saw the planting of 450 hectares of native woodland, the restoration of 2,100 hectares of peatland, and a farming project involving six farms, to develop, trial and implement nature-friendly approaches to farming. The project supported the setting up of two deer larders, which are operational and delivering venison to local food banks and schools.



Corporate Services

Organisational Development (OD) Strategy

We adopted an Organisational Development and People Strategy in May 2024. This strategy identifies 6 key themes, set out below, all of which are underpinned by the Park Authority's overarching vision:

“The Cairngorms National Park Authority will be an organisation that involves all our staff in developing our goals, targets, processes and strategies; celebrates what we do well, both at an organisational and individual level; inspires and enables outstanding performance; and supports our staff to achieve excellence in their work, their behaviour and their relationships with each other and external stakeholders. This will help us to achieve our ambition to be the best small public sector organisation in Scotland”.

The key themes are:

- Our infrastructure will support our staff to work comfortably, safely and efficiently in an ever-changing working environment, supporting our aspirations for net zero, and making the best use of the technology available to us (this includes our facilities and IT services).
- We will have the Information and Data systems and processes to enable our staff to work efficiently and innovatively.
- We will have the right staff in the right roles at the right time, who will be motivated and supported to strive towards excellence but will also take personal responsibility for their own development, as well as that of colleagues where they have specific expertise/skills that can be shared.
- We will ensure that our workforce is healthy and resilient, where staff are willing and able to get the best out of each other, and where diversity is welcomed and celebrated.
- We will lead our organisation with honesty, inspiration, respect and integrity, and will have a set of values that reflect the culture of the organisation, and which are dynamic and active.
- We will have efficient, innovative and transparent communications in the organisation, where all staff have opportunities to participate and where we openly celebrate success.



We established an internal Culture and Values Focus Group, drawn from staff members across the organisation. The group was tasked with considering if the existing values were still relevant for our organisation, reviewing them where necessary, and then establishing how the Park Authority will embed the agreed values in our day-to-day operations. This work involved input from staff at all levels in the organisation and led to the development of a set of Organisational Principles, to replace the previous values, which had become outdated. The approved and adopted principles are Passion and Dedication; Community, being Pioneering; and Inspiring Leadership,

An additional piece of work following the 2023/24 best companies survey involved further engagement with staff at bands D and E (policy officer and manager levels) to identify key highlights and lowlights around engagement, and a collaborative action plan followed to enhance the engagement of this group

Staff Consultative Forum

Our Staff Consultative Forum has continued to work effectively, throughout the last year. It remains a very valuable conduit for staff consultation, which has complemented drop-in sessions for all staff where direct conversations have been held on any questions or ideas offered by all staff.

Shared services

We have worked collaboratively with our colleagues at Loch Lomond and the Trossachs National Park Authority over a number of years, sharing both expertise and resources. The partnership has continued in its aims of developing further resilience in our respective IT provisions, sharing expertise in organisational development and finding efficiencies to the benefit of both organisations and the wider public sector. We continue to work on the development of our shared GIS provision.

The Park Authority has also provided shared services to other organisations and groups, in particular providing payroll services and HR support to the Scottish Land Commission, as well as facilities support to a range of community partners in their delivery of NPPP and community development objectives.

Information Technology and Cyber Security

Cyber security is a high priority for the Park Authority. During the year, we achieved Cyber Essentials Plus accreditation. We also took part in a pilot project run by Scottish Government through HEFESTIS, to assess and develop the maturity of our security position.



Audit

Our internal and external audit review processes continue to confirm the effectiveness and efficiency of our management and control systems.

Internal audit confirmed management's recognition of the need to invest in and expand our procurement controls. We have successfully implemented our resulting procurement action plan over the course of the year, including recruitment of a Procurement Officer to lead on this work going forward.

Previous external audit recommendations on review of our finance systems have also been completed, with a new system procured, designed and successfully implemented with effect from April 2025.

Sustainability and climate change

The Park Authority continues to refine our internal monitoring methodology and participate in the national model established by Scottish Government for reporting on carbon emissions generated through our business activities.

We continue to engage with the actions and reporting duties linked to the Climate Change (Scotland) Act 2009. Mandatory Public Bodies Climate Change Duties. Annual Reporting was completed and submitted to the Scottish Government in November 2024. The report covers the following areas: Governance, Management and Strategy; Emissions, Targets and Projects; Adaptation; Procurement and Wider Influence; and Other Notable Activities.

The Park Authority continues to reduce its CO₂ emissions against baseline, with latest business emissions calculated at 80.4 tonnes, a reduction of over 46% against the baseline year (2007/08). The ongoing trend evidences the Park Authority's commitment to driving down its own business emissions while establishing a leadership direction for others within the park. The most significant contributor to these emissions is that generated from business mileage. We are managing this by increasing the proportion of hybrid and fully electric vehicles in our fleet and reducing the mileage travelled.

Sustainability and climate change remain key underlying themes within our Corporate Plan and also within the National Park Partnership Plan, underpinning the strategic work of the Park Authority and all its partners in the National Park. It is an objective of the Partnership Plan to ensure that the Cairngorms National Park reaches Net Zero as soon as possible and contributes all it can to helping Scotland to meet its Net Zero commitments. We will monitor and report on the



organisation's progress towards the achievement of Net Zero, and lead on empowering individual contribution to our Net Zero ambitions.

Future activities: 2025/26 Operational Year

The nature and climate crisis is at the core of the Cairngorms National Park Partnership Plan. The plan sets out how we will look after the Park and how we will develop and deliver a well-being economy that works for the people of the Cairngorms whilst also restoring nature and delivering net zero. It is our duty to deliver the Partnership Plan, along with our partners, to look after and enhance this special place for the people of Scotland.

The Corporate Plan 2023-2027 describes how the Cairngorms National Park Authority will contribute to the delivery of the Cairngorms National Park Partnership Plan 2022 – 2027. It also sets out how the Park Authority plans to achieve our aim of being 'the best small public body in Scotland' and how we will support Scottish Government across its policy priorities.

Corporate Plan 2023-2027

Our ambition is set out across three themes – Nature and climate, People, and Place. These are the themes of the National Park Partnership Plan, which sets out the role of the National Park Authority in helping to deliver the Plan's objectives. This is underpinned by our corporate functions and communications and engagement work. Over 100 organisations are listed in the Partnership Plan document, demonstrating our intention to work in partnership with a range of organisations, communities, land managers, businesses and others to deliver real change on the ground. The Park Authority has a good track record of using its funding to leverage significant support into the Cairngorms and we will continue to do this. The Partnership Plan focuses on the big issues in the National Park and our role is to work with all to tackle those key challenges and come up with practical solutions.

Leadership from Scottish Government is clear around the nature and climate crisis, on the need to have a just transition and the need to develop an economy that works for all. There is significant change likely to happen in Scotland over the coming years that will have a significant impact on the National Park and how the Park Authority operates. The Natural Environment (Scotland) Bill, the Land Reform (Scotland) Bill, and the Agricultural and Rural Communities (Scotland) Bill, have all been enacted within this parliamentary term. The Authority will continue to work closely with public sector partners, through working groups and through strategic engagement in entities such as the Environment and Economy Leaders'



Group, Scottish Forum on Natural Capital etc. and across the full range of Scottish Government functions.

The Park Authority will continue to look at new ways to deliver our commitments in this plan period. This includes looking for alternative funding streams through grant applications, sponsorship opportunities, green finance and other mechanisms. It will also include working collaboratively with partners to deliver improved services on the ground, including our work with other public sector organisations as part of the Public Sector Reform processes to identify new, more efficient and simplified approaches to delivering public benefit.

The Park Authority aspires to be the best small public body in Scotland. The Best Companies Survey has consistently shown that we are a people-orientated organisation that is performing well for its employees. The Park Authority will build on our Organisational Development Strategy and will strive to ensure a high-performance culture and take forward new opportunities where they arise to deliver for the National Park. We will also be innovative, quick to act and to empower staff to deliver the strategies that are put in place by the Park Authority Board. Diversity and equality will be a key component of our work as the Park Authority.

Performance monitoring

Progress over the course of the year against the targets within the National Park Partnership Plan are set out in the table below. The Red / Amber / Green (RAG) rating describes Park Authority's assessment of how well delivery is progressing towards these targets.

Aim	Objective	RAG rating
Nature and climate		
A1 Net Zero	Ensure the Cairngorms National Park reaches net zero as soon as possible and contributes all it can to helping Scotland meet its net zero commitments.	Green
A2 Woodland expansion	Increase the amount of woodland in the National Park to support larger, more natural woodlands, expanding in places up to a natural treeline, providing connections across river catchments and around the central core of the mountains.	
A3 Peatland restoration	Restore and manage peatland within the National Park to reduce carbon emissions and improve biodiversity.	
A4 Deer and herbivore impacts	Reduce the negative impacts of red deer and other herbivores across the National Park to enable woodlands to expand, heather loss to be	



Aim	Objective	RAG rating
	reversed, peatlands to recover and wider biodiversity and landscape enhancements to take place.	Green
A5 Moorland management	Increase the sustainability of moorland management in the National Park to ensure greater species and structural diversity in moorland areas of the National Park.	Yellow
A6 Gamebird management	Ensure that all pheasant and partridge shoots adhere to best practice and that all gamebird releases are sustainable and do not negatively impact on native biodiversity.	Yellow
A7 Fire management	Ensure that all managed burning (muirburn) follows best practice as defined by the muirburn licensing scheme, supporting habitat restoration and recovery.	Green
A8 Farming	Work with farms in the National Park to reduce their carbon footprint, conserve soil carbon, encourage sustainable production and deliver increased biodiversity on in-bye land.	Green
A9 Freshwater systems	Restore and connect rivers to thriving wetlands and floodplains as part of a wider restoration of the National Park's freshwater systems, helping mitigate the impacts of climate change.	Green
A10 Ecological network	Connect habitats and ecosystems across all different types of land use in the National Park to create an ecological network, which will bring wider landscape biodiversity and people benefits.	Green
A11 Ecological restoration	Improve ecosystem functionality and resilience across the National Park by increasing the area of land managed principally for ecological restoration.	Green
A12 Cairngorms Nature Index	Develop a more complete understanding of the National Park's species, habitats and ecosystems, and help monitor long-term progress through a dedicated Cairngorms Nature Index.	Yellow
A13 Species recovery	Ensure species thrive in the National Park with key assemblages across the Cairngorms within the semi-natural landscape.	Green
A14 Green investment	Use private green investment in the National Park to fund nature's recovery and share the benefits between communities, landowners, workers and wider society.	Green
People		
B1 Working age population	The proportion of young and working-age people in the National Park increases relative to the total resident population, which remains stable.	Yellow
B2 Wellbeing economy	Develop a wellbeing economy that delivers social justice in a healthy ecosystem, drawing on the special natural and cultural qualities of the Cairngorms.	Green
B3 Real living wage	Increase the number of Real Living Wage employers in the National Park.	Green
B4 Skills and training	Increase skills and training opportunities for people in the National Park to meet business needs and ensure opportunities created by the growth in green jobs can be filled by residents and under-represented groups.	Green



Aim	Objective	RAG rating
B5 Community assets and land	Increase the number of assets in community ownership or management, the number of social enterprises that generate a profit and the area of land where communities are involved in management decisions.	Green
B6 New approaches to citizen participation	Strengthen the participation structures that support planning and decision-making at a local level.	
B7 Community-led planning and development	Communities have up- to-date community action plans and are supported by a community-led local development funding programme, delivering the National Park Partnership Plan.	
B8 Gaelic language and culture	Encourage greater use of Gaelic in the National Park.	
B9 Mental & Physical Health	Green Health referral programmes in place in all GP practices	
B10 A Park for All	Better opportunities for everyone to enjoy the National Park and the visitor profile will be more diverse.	Yellow
B11 Volunteering & Outdoor Learning	At least 200 volunteer rangers by 2030. Increase number of volunteer days every year	Green
Place		
C1 Access to housing	Ensure that there is sufficient affordable housing stock to enable people to live and work within the National Park.	Yellow
C2 New housing	Deliver new housing in the National Park and ensure as much as possible is secured for key workers and / or to resolve affordability issues.	
C3 Housing and community benefit	Work with communities to ensure that the majority of land allocated for development around villages and towns in the National Park is controlled by communities or public bodies to help manage long-term development needs.	
C4 Village and town centres	Ensure villages and town centres in the National Park are thriving places where people live, shop and meet.	Green
C5 Visitors to the National Park	Work to stabilise visitor numbers in the peak season, focusing growth on quieter months and on those areas that have the infrastructure and capacity to manage for additional visitors. Maximise the economic and community benefit of tourism by encouraging longer stays, while maintaining existing high levels of visitor satisfaction.	
C6 A sustainable destination	Secure the National Park's reputation as an international exemplar in sustainable tourism and the management of protected areas.	
C7 Transport to and around the Park	Promote a modal shift towards sustainable and active travel in the way visitors and commuters get to, and everyone moves around, the National Park.	



Aim	Objective	RAG rating
C8 Accessible path and cycle network	Improve path, cycle and outdoor access networks to give outstanding opportunities to experience the natural and cultural heritage of the National Park to the widest range of people, while minimising disturbance to vulnerable species, habitats and sites.	
C9 High-quality visitor experience	Welcome visitors and provide a high-quality experience while managing their impacts through providing better infrastructure and high-quality ranger services.	
C10 Cultural heritage	Safeguard and promote the Park's cultural heritage and provide opportunities for everyone to experience and learn about the National Park's outstanding historic environment, history and culture.	

Future actions identified to progress amber-rated projects are set out below.

A5 Moorland management: A full understanding of the species and structural diversity of moorland areas will only be possible when the Cairngorms Nature Index is completed (A12 Cairngorms Nature Index, expected 2026).

A6 Gamebird management: Availability of robust data on gamebird releases is proving difficult to obtain and therefore assessment of impacts on native biodiversity is slower than anticipated. The Park Authority is working with partners to progress this.

A12 Cairngorms Nature Index: Completion of the Cairngorms Nature Index has been slower than originally anticipated due to the complexity of data but is programmed for completion in 2026.

B1 Working age population: This objective is influenced by national economic and societal changes more than the activity of the Park Authority or other regional delivery partners. Work to strengthen local and regional economies and provide appropriate housing for the workforce continues to slow the loss of young people and those of working age.

B10 A park for all: The most recent visitor survey showed a decline in visitors to the National Park from C2DE backgrounds. We are developing a programme of work – including specific comms and engagement activity – aimed at reaching this audience and removing barriers to participation. We will be discussing this with the Equality Advisory Panel over the coming months.

C1 Access to housing, C2 New housing and C3 Housing and community benefit: Delivery of affordable housing is dependent on partners being able to



access Scottish Government funding. There remains uncertainty about the availability of this funding into the medium to long term future.

Overall, significant progress has been made towards the targets set out in the National Park Partnership Plan, with delivery on target to achieve completion over the time remaining for delivery of the plan.

Grant Moir
Chief Executive and Accountable Officer
14 November 2025



2 ACCOUNTABILITY REPORT

The accountability report comprises:

- a statement on corporate governance, explaining the composition and organisation of the Authority's governance structures and how these support the achievement of our aims,
- a report on remuneration and staffing, and
- disclosures on matters on which the Authority is accountable to Parliament.

2.1 Corporate Governance Report

2.1.1 Directors' Report

The Directors' Report sets out the key aspects of the internal organisational change and development within the Park Authority during the year to 31 March 2025.

The Board

Board members who served throughout the year are listed on pages 3 and 4. Board members' profiles can be found at [Cairngorms | Staff and Board](#) where a link to members' Register of Interests can be found at [Cairngorms | Board Members Register of Interest](#).

Fees paid to Board members are noted on page 70 together with the total amount of reimbursed expenses paid in the year (these figures are not subject to audit). No pension contributions are made for any Board member.

The Senior Management Team

The Chief Executive, who is also the Accountable Officer, is Grant Moir. The names of the Directors, who served during the year, are listed on page 4.

Board Development and Governance

The Park Authority continues to recognise the importance of training and development to ensure that all staff and Board members have the skills required to deliver their role in the context of the organisation's ethos of enabling and partnership. Appropriate Board training and development processes support the good governance arrangements set out in the Standing Orders and Code of Conduct [Cairngorms | Board Code of Conduct](#).



The Board has had a relatively stable membership throughout 2024/25. The induction processes and training on key responsibilities undertaken in 2023/24 has been built on over the course of the year. The year opened with training delivered by Azets, our internal auditors, for the full Board on its risk management responsibilities, including the requirements of the Scottish Public Finance Manual and how elements of these responsibilities are discharged by an Audit and Risk Committee. A training session on members' responsibilities under the Code of Conduct was delivered by an experienced external trainer in February 2025.

The Board has continued to review its own effectiveness and future development. The Convener has undertaken a full set of individual Board development conversations with each member, identifying personal training requirements where required. The Board as a whole has also held Board effectiveness review meetings, at which members consider the Board's operations and effectiveness as a collective. The Board has also initiated a process of 'horizon scanning' meetings, following on actions agreed at its risk management training, whereby time is reserved to consider the issues that may face the organisation in the medium to long term (three to five years). These horizon scanning meetings inform evolution of the strategic risk register and the future policy development agenda for the Board.

The Board's Governance Committee, established as a new Committee as part of the Board's review of its operations in 2022, has continued to operate throughout the year. The Governance Committee has oversight of the effectiveness of the Park Authority's governance arrangements and supports the Convener in his role, under the Framework Agreement, in management of the Board and its operations. The Board has reviewed and adopted new Standing Orders for its operations as a key governance improvement action in the year.

Staff Development and Management

Our strategic policy for workforce management balances operational needs against delivering the maximum potential flexibility in making budget prioritisation decisions. Approximately half of our staff group have worked for the Authority for fewer than three years; a number of these colleagues are engaged on short term seasonal contracts or have been recruited to posts to support ongoing project work (e.g. Cairngorms 2030). New staff have been welcomed into the organisation through a variety of means, including a comprehensive induction programme, all-staff events, the activities of the Staff Consultative Committee



and a staff survey with follow-up activities. Our Workforce management strategy will be revised in 2025/26 to provide a refreshed oversight of our management of staffing levels and deployment, with a view to what the organisation's requirements will be by 2030. This period covers the remaining delivery and closure of our Cairngorms 2030 programme, and the associated organisational transition from this major, externally funded programme.

The Park Authority aspires to be "the best small public body In Scotland" - to be innovative, quick to act and to empower staff to deliver the strategies that are put in place by the Board. Flexible working within a hybrid working environment provides opportunity for our staff to achieve an appropriate work-life balance while meeting the needs of the organisation. Over the past year, we have embedded our process of regular monthly performance development conversations (PDCs) and have provided sufficient budget to support identified training needs.

The Park Authority maintains oversight of its management of sickness absence through regular review of performance at Board and Management team level. Sickness absence is included as a key performance indicator in the Park Authority's corporate performance framework. In 2024/25 the average number of days lost through sickness absence was 4.84 (6.37 days per person 2023/24).

Sustainability reporting and environmental matters

A key purpose of the Park Authority is to promote partnership working and give leadership to all the bodies and agencies involved in the sustainable development of the National Park. Through coordinating development and collective agreement of the Cairngorms National Park Partnership Plan, the Park Authority aims to ensure the collective and co-ordinated delivery of the three themes of the Partnership Plan. Thus, the Park Authority leads others in ensuring that we are all living or working in, and caring for, the Cairngorms National Park in such a way that it remains, and wherever possible is enhanced, to be enjoyed by future generations. Sustainability and environmental considerations are therefore at the heart of everything this organisation does.

In 2019, the Park Authority initiated the planning process towards our becoming a net zero emission organisation by 2045 and achieving the even more challenging objective of realising a 75% reduction in our emissions by 2030,



through our Board's consideration of the "Net Zero with Nature" paper (December 2019). The Park Authority followed this up by coordinating the Cairngorms Net Zero with Nature conference in Aviemore in early March 2020. We continue this work and have distilled our future strategy in our Corporate Plan 2023-27, while we have coordinated the incorporation of key climate action objectives into the National Park Partnership Plan.

The Park Authority continues to reduce its CO2 emissions against baseline, with latest business emissions calculated at 80.4 tonnes, a reduction of over 46% against the baseline year (2007/08). The ongoing trend evidences the Park Authority's commitment to driving down its own business emissions while establishing a leadership direction for others within the park. The most significant contributor to these emissions is that generated from business mileage. We are managing this by increasing the proportion of hybrid and fully electric vehicles in our fleet and reducing the mileage travelled.

Illustrations of our wider priority to deliver sustainability are presented throughout this report.

Social, community and human rights issues

Our work on sustainability and the environment is also central to our activities around social and community development. Conserving and enhancing the special qualities of the Cairngorms National Park is essential if the Park is to build and maintain a diverse and vibrant economy.

The Park Authority's work in this area spans support for sustainable business development within the National Park, to promoting a welfare economy and development of affordable housing, to establishing partnerships with individual communities in developing and delivering those communities' action plans, and more widely to engage with community planning partnerships.

Our various community development activities, support for community action planning and community led local development all seek to engage communities in identifying both needs and solutions to ensure their long-term sustainability. We seek to influence national funding to ensure that the Cairngorms has the resources to support community led development, to ensure this critical area of work continues.



Diversity

The Cairngorms National Park Authority is committed to promoting equality both as an employer and through the work it does.

As a public body, the Park Authority must meet the requirements of the Equality Act 2010. Every four years the Authority is required to develop a set of equality outcomes, mainstream equality, gather employee information, review procurement procedures, and publish these materials. The most recent report was published in April 2025, and can be found at [Cairngorms | Equality report 2025](#).

Over the last year there has been significant activity on equalities across the organisation, including:

- The Authority has various Equalities Groups that have been proactively engaged during the year. The external Equality Advisory Panel, with 15 members, has continued to advise on all our projects, policies and strategies. The internal Equality Advocacy Group, comprising staff members, has played a key role in suggesting and implementing innovative projects and policies. The Lived Experience Panel, created as part of our Cairngorms 2030 Programme, comprises 10 – 15 people from a range of ethnic minority backgrounds, and has worked to ensure that we deliver better for communities that are often overlooked.
- Active Cairngorms Youth Action Team have run three rounds of Youth Local Action Group funding since 2023, awarded almost £50,000 to 52 youth projects in the National Park.
- An expanding Volunteer Cairngorms programme, with 59 volunteer rangers, has supported a range of activities to engage those who may experience exclusion.
- Increased and inclusive community engagement through Cairngorms 2030, has engaged with audiences typically hard to reach.
- A number of innovative projects have received grant funding through the Cairngorms Trust, including the Active Cairngorms E-bike project and the Park for All fund. The Park Authority's support for the Cairngorms Trust ensures that the charity is able to maximise the proportion of its funding deployed in providing support to community led projects, all of which are assessed for their contribution to equalities and inclusion.
- Inclusive corporate communication has been achieved through branding and publications, content and imagery. Digital engagement has reached



more diverse audiences. The Park Authority's new website has been designed with accessibility at the core.

- Improved visitor infrastructure has taken account of the differing needs of the wide range of existing and potential users, notably those with disabilities or restricted mobility.
- Innovation in our park-wide consultations has helped reach out to a range of underrepresented audiences that we had not previously engaged with.
- LGBTQ+ Charter accreditation at Foundation level was achieved as a mechanism to evidence our progress in developing and implementing equalities policy and action.
- The Park Authority has implemented several bold and innovative policies, including support around Gender Diversity, Neurodiversity, Fertility Treatment, Pregnancy Loss, Menstrual Health and Endometriosis and has spoken about them at national conferences.

Information and data security

The Authority's current IT and Data Management Strategy establishes the vision and direction for our investment and work in this area. We are working towards "a high resilience, cloud-based IT infrastructure that will support effective and efficient remote working. We will seek to maximise "technology as a service" offerings that include moving elements of our service to managed service and / or cloud provision where it is supported as best value service provision. This will reduce the need for in-house technical skills and reduce over-reliance on individual staff presence and knowledge base, transferring this risk to third parties and, consequently, mitigating the risk of over-dependency on specialist staff."

The Park Authority has had no instances of loss of data or personal information over the course of the year. The Governance Statement included in this Annual Statement and Accounts sets out more information on the Park Authority's range of internal controls and review mechanisms to ensure data security, amongst other things.

In 2024/25 we received a total of 45 information requests (2024: 46). All of these requests were processed within the statutory timelines.

The Park Authority also has a fully developed suite of wider policies designed to ensure that feedback on our service standards, activities and performance can be



given. This includes our complaints, grievance, and whistleblowing policies. We have a mature approach to internal and external feedback, ensuring appropriate investigations of feedback take place and seeking to draw improvement points out of investigations where appropriate, irrespective of whether the initiating point of complaint or negative feedback is upheld. Seeking improvement in this way supports our organisational aim of being the best small public body in Scotland, and also in securing Best Value in accordance with national objectives.

Our information access and complaints policies are published on the Park Authority's website.

2.1.2 Statement of National Park Authority's Responsibilities

Under section 25(1) of the National Parks (Scotland) Act 2000, the Cairngorms National Park Authority is required to keep proper accounts and accounting records, prepare an account of its expenditure and receipts for each financial year in accordance with directions issued by the Scottish Ministers, and send the account to the Scottish Ministers by such time as they may direct.

The financial statements are to be prepared on the accruals basis and must give a true and fair view of its expenditure and cash flow for the financial year, and of the state of affairs as at the end of the financial year.

Auditors

The accounts of the Park Authority are audited by Forvis Mazars LLP who are appointed by the Auditor General for Scotland in accordance with paragraph 25(2) of the National Parks (Scotland) Act 2000. Their five-year appointment ends after the audit of the annual report and accounts for 2026/27.

The costs relating to the statutory audit work for the financial year were £16,680 (2024: £16,360). No other fees for non-audit related services were paid in either year.

The Independent Auditor's report to the Park Authority, the Auditor General for Scotland and the Scottish Government is on pages 85 to 89.

2.1.3 Statement of Board's Responsibilities

The Board has a corporate responsibility for ensuring that the Park Authority fulfils the aims and objectives set by the Scottish Ministers and for promoting the



economic, efficient, and effective use of staff and other resources in accordance with the principles of Best Value.

The Convener of the Board

The Convener is responsible to Scottish Ministers and is charged with ensuring that the Park Authority's policies and actions support the wider strategic policies of the Scottish Ministers, and that the Park Authority's affairs are conducted with probity.

The Convener has particular leadership responsibilities on:

- formulating the Board's strategy,
- ensuring that the Board, in making decisions, takes proper account of guidance provided by the Scottish Ministers,
- promoting the efficient and effective use of staff and other resources,
- encouraging high standards of propriety, and
- representing the view of the Board to the general public.

The Convener also ensures that all Board Members, when taking up office, are fully briefed on the terms of their duties, rights, and responsibilities, and receive appropriate training. They advise the Scottish Ministers when Board vacancies arise, with a view to ensuring an appropriate spread of balance of professional and financial expertise and also assesses the performance of Board Members annually.

A fuller statement of the Board's and Convener's responsibilities is set out in the Framework Agreement established between the Scottish Government and the Park Authority.

2.1.4 Statement of the Accountable Officer's Responsibilities

As Chief Executive of the Park Authority, I am designated the Accountable Officer and am personally responsible for safeguarding the public funds for which I have sole charge, for ensuring the propriety and regularity in the handling of those funds, and for the day-to-day operations and management of the Park Authority.

I am expected to act in accordance with the Management Statement/ Financial Memorandum for the Park Authority and within the terms of the relevant guidance in the Scottish Public Finance Manual (SPFM) and other instructions and



guidance issued by Scottish Ministers, in particular the Memorandum to Accountable Officers for Other Public Bodies, and in particular:

- provide relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis,
- make judgements and estimates on a reasonable basis,
- state whether the applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Park Authority will continue in operation.

Disclosure of Information to Auditors by the Accountable Officer

So far as I am aware, there is no relevant audit information of which the Park Authority's auditors are unaware, and I have taken all reasonable steps to make myself aware of any relevant audit information and to establish that the auditors are aware of that information.

Accountable Officer's statement on the Annual Accounts

As Accountable Officer I believe that the annual report and accounts as a whole are fair, balanced and understandable.

2.2 Governance Statement

As Accountable Officer, I am responsible for maintaining sound systems of internal control that support the achievement of Cairngorms National Park Authority's policies, aims and objectives, while safeguarding the public funds and departmental assets for which I am personally responsible. These duties are in accordance with the Framework Agreement between the Park Authority and Scottish Government and align with responsibilities assigned to me in the Scottish Public Finance Manual (SPFM).

The SPFM, issued by the Scottish Ministers, provides guidance to the Scottish Government and other relevant bodies on the proper handling of public funds, and sets out the relevant statutory, parliamentary, and administrative requirements, emphasising the need for economy, efficiency, and effectiveness, and promotes good practice and high standards of propriety. As Accountable



Officer, I am responsible for ensuring that the Park Authority's internal control systems comply with the requirements of the SPFM.

The Framework Agreement with Scottish Government sets out the role of the Park Authority's Board in providing leadership and governance. The Framework Agreement is a standard agreement between Scottish Government and its devolved public bodies and came into force following approval by the Park Authority Board at its meeting on 26 May 2023.

The governance responsibilities of the Board are supported by Standing Orders revised and adopted in 2024 and a Code of Conduct revised and adopted in 2022. Required additions to the Code to handle Board involvement in quasi-judicial and regulatory decision making have been identified, agreed with the Standards Commission for Scotland and adopted during 2024/25. The Board agreed a "Governance Responsibility Framework" document in 2021, setting out the respective roles and responsibilities of the Board and its non-executive Board members and senior managers in decision making, to give added clarity and understanding to this aspect of the Park Authority's governance. Our group of professional, senior staff advisors, complemented by appropriate Board training and development processes, support the good governance arrangements set out in the Standing Orders and Code of Conduct.

As a public body, the Park Authority is committed to accessibility, openness, and accountability, and supports the highest standards in corporate governance.

Other than the documents referred to above and the resource allocation letters issued to me over the course of the year; there were no other written authorities provided to me over the course of 2024/25.

The operation of the Board and sub-committees

The Board comprises 19 members: 7 appointed by Ministers following nomination by five Councils with boundaries within the National Park, 7 appointed by Scottish Government through public appointments processes, and 5 directly elected within the wards of the Park. At the start of the year there was one vacancy on the Board; this vacancy was filled on 1 June 2024.



The Board therefore reflects a blend of different experience, backgrounds and interests. The full Board meets regularly to consider strategy and performance against the current Corporate Plan. Meetings are scheduled quarterly, with additional meetings convened as required. To enable the Board to discharge its duties, all members receive appropriate and timely information in advance of meetings with all agendas and papers also placed in the public domain. Meetings are open to the public, save the occasional meeting held in private for various reasons of business and commercial confidentiality.

To ensure that the Board develops an understanding of the current and emerging issues, members also participate in informal discussion sessions to consider evolving policy issues and proposals. These meetings are held in private to provide for early-stage discussion and members' learning and development on a range of policy topics. The agreed strategic direction of the Park Authority is discussed and identified in full, open consideration at formal meetings.

The Board has established sub-committees: a Planning Committee (which deals with all aspects of the Park Authority's statutory planning responsibilities), together with Committees covering Governance, Resources, Performance, and Audit and Risk. The committee structure augments the governance of the Authority and enhances the Board's assurance role, as the Authority's scale of activities and support of significant programmes continues to increase. The Governance Committee remains in place to support the Board and the Convener to maintain oversight of the effectiveness of governance arrangements across the organisation, including the effectiveness of the committee structure itself. All committees have delegated duties and responsibilities, set out in terms of reference agreed by the full Board, to oversee and scrutinise the Park Authority's deployment and management of resources. The operation of the committee structure was reviewed in 2022/23 and continued in place throughout the 2024/25 financial year.

The record of attendance at Board meetings can be found in the Remuneration and Staff Report within the Annual Report and Accounts.



The Audit and Risk Committee

The Audit and Risk Committee's role is to provide effective governance over all aspects of the Park Authority's internal management control systems and the annual financial accounts and audit. It also takes a lead in strategic risk management, ensuring that risks impacting on strategic objectives are identified and mitigated, and that risk management is embedded throughout the Park Authority's operations. It is supported by the Park Authority's internal audit function, delivered by Azets, and external auditors, Forvis Mazars. Both the internal and external auditors have independent access to the Committee and to its Convener. The Committee is tasked with monitoring the operation of the internal control function and bringing any material matters to the attention of the full Board. Detailed reports of all audit reviews are made available to both management and the Committee.

The Committee meets at least quarterly and reports to the Board on the adequacy and effectiveness of the Park Authority's internal controls, and more widely on its work in the preceding year.

The Board has continued a process of self-evaluation of effectiveness and governance. This process was initiated under the "Leadership" element of the first Organisational Development Strategy in 2015/16. A refresh of the Board skills matrix, and self-evaluation of members against that matrix, took place in 2022/23. More recently, the Board held a self-assessment workshop and review in January 2023, a governance workshop in April 2024; an opportunity, risk and horizon scanning discussion in November 2024; and training on the Code of Conduct in February 2025.

The Board has agreed a set of Corporate Performance Indicators to improve its oversight of delivery against key strategic objectives and the Park Authority's Corporate Plan. A detailed performance report is submitted to the Board annually on delivery against key performance indicators, alongside a review of strategic risk management. These monitoring and control mechanisms support Board scrutiny over delivery of the Corporate Plan and National Park Partnership Plan priorities.



Periodic reports from independent internal and external auditors form a key and essential element in informing my review as Accountable Officer of the effectiveness of the systems of internal control within the Park Authority. The Board's Audit and Risk Committee also plays a vital role in this regard, through its consideration of audit recommendations arising from reviews of internal control systems, and its scrutiny of proposed management action to address any improvements required. The Audit and Risk Committee also considers both a three-year plan for internal audit coverage and annually agrees an internal audit plan flowing from that three-year plan.

Shared services delivery

The Park Authority plays an important role in providing support to local communities and organisations, over a range of activities, to help deliver the National Park Partnership Plan's priorities. In the last year we have supported the Cairngorms Local Action Group Trust in its leadership and delivery of new Community Led Local Development funding streams; and completed the Cairngorms Capercaillie Project. Following completion of the Development Phase of the Cairngorms 2030 Heritage Horizons Programme, and after a lengthy application process, in January 2024 we were awarded £10.771m funding by the National Lottery Heritage Fund to commence the Delivery Phase of the Cairngorms 2030 programme. All of these have been significant, community-, and partner-led programmes of activity. Our management and internal control structures ensure that support for these community-based delivery entities is separated from the core activities of the Authority, while ensuring that our support helps them achieve "best practice" in their operations.

The Authority also undertakes a range of shared service arrangements with other public body partners. Over the course of the year, we have provided human resource advice and organisational development support to the Scottish Land Commission, while collaborating on a range of shared service delivery with Loch Lomond and the Trossachs National Park Authority (LLTNPA). We receive key support from LLTNPA on IT infrastructure maintenance and development, shared licence agreements for planning systems, and data back-up and security arrangements. In addition to these more formal shared services with LLTNPA, both National Park Authorities continue to collaborate closely on areas of shared policy interest.



Internal audit

The internal audit function is an integral element of scrutiny of the Park Authority's internal control systems. Azets were appointed as the Park Authority's internal auditors in 2020, following an open procurement process, and have undertaken a comprehensive assessment of key internal control systems since their appointment. The term of Azets' appointment was extended until 31 March 2025; procurement of the internal audit service was carried out in March 2025. During the year to 31 March 2025, Azets have reported to the Audit and Risk Committee on the following reviews:

Governance & risk

- Cairngorms 2030 – governance, reporting and monitoring

Operational

- Operational and Financial Planning
- Recruitment

All recommendations made by Azets are considered, given management responses, which are considered by the Audit and Risk Committee, and implemented as appropriate. There was one instance of an internal audit recommendation not being accepted by management in the year: management's perception was that the recommendation posed a higher risk around reputational management and damage than was offered by any limited additional value of acting on the recommendation.

Following the internal audit of procurement processes, the Park Authority developed an action plan to refresh and further develop procurement strategy, policy and procedures. The Authority has grown significantly over the past 4 years, and both the complexity and quantity of delivery have increased, to the extent that it has been necessary to provide additional resource to enhance both expertise and capacity. Targets for augmenting internal controls were set, to reflect the increased scale and complexity of activity, and progress against these has been monitored by the Audit and Risk Committee over the course of the year.

External audit

External auditors are appointed for us by the Auditor General for Scotland through Audit Scotland. Audit Scotland appointed Forvis Mazars to the role with



effect from the commencement of the 2022/23 final accounts audit. We continue to develop our relationship with Forvis Mazars, who review key systems in order to form a view on the effectiveness of control arrangements, and to support their audit opinion on the financial statements. No non-audit work was undertaken by Forvis Mazars, and consequently, no fees were paid other than the agreed fee for external audit work.

Best value

The Audit and Risk Committee continues to monitor the Authority's adherence to Scottish Government Best Value guidelines and our approach to continuous improvement. Following the launch, in 2023/24, of phase four of our Organisational Development Strategy, we have continued to improve our work processes, organisational environment, and delivery of services. The results of our 2023 staff survey have continued to inform the delivery of continuous organisational improvement as part of our Corporate Plan to 2027.

Risk management

We have a risk management strategy in accordance with guidance issued by Scottish Ministers to identify actual and potential threats that may prevent us from delivering our statutory purpose, and also to identify appropriate mitigation actions.

The Board recognises the importance of risk management and continues to monitor the Park Authority's Strategic Risk Register. The Board held a workshop in May 2023 to establish the overall strategic risk appetite for areas of the 2023/27 Corporate Plan. This position informed the redevelopment of the Park Authority's Strategic Risk Register and supports delivery of our Corporate Plan objectives.

The Strategic Risk Register records risks, action taken to mitigate the identified risks and senior management's responsibility for leading on each risk and its mitigation. The Strategic Risk Register is reviewed by the Executive Management Team at least four times each year and updated by the full Board and the Audit and Risk Committee as part of each quarterly cycle of meetings.



The Audit and Risk Committee, with the Senior Management Team, leads on embedding risk management processes throughout the Park Authority. Both groups consider the management of strategic risk in line with the Risk Strategy to ensure that the required actions are appropriately reflected and incorporated in operational delivery plans.

Data security

Procedures are in place to ensure that information is being managed in accordance with legislation and that data is held accurately and securely. The Park Authority has no reported nor recorded instances of data loss in the year to 31 March 2025.

We continue to review our digital practices and infrastructure to ensure they remain fit for purpose and that all reasonable steps are taken to minimise the risk of data loss or compromise of systems due to Cyber Attacks. In February 2025 the Park Authority achieved the Cyber Essentials Plus accreditation. Over the course of the year, we have been working on a cyber security health check through a Scottish Government pilot project run in conjunction with HEFESTIS, a not-for-profit shared service organisation delivering information and change management services to the Public Sector.

The Authority's Senior Management Team approved an IT and Data Management Strategy in 2021. The strategy described our transition toward cloud-based service infrastructure. This strategy will be reviewed and refreshed in 2025.

Business continuity

The Authority implemented its Business Continuity Plan (BCP) processes on 17 March 2020 in response to the COVID19 pandemic and continued to apply that BCP process throughout 2021/22. The BCP prioritised the maintenance and evolution of systems to support dispersed working while maintaining maximum focus on delivery of the Authority's strategic outcomes. Our BCP also placed an emphasis on staff welfare and ensuring our people remain as physically and mentally healthy as possible throughout this period of BCP operations.

The Board also approved BCP measures to support effective governance throughout the pandemic. This included adapting Board Standing Orders to remote working and meetings held by video conference and telephone and



ensuring appropriate Board and Senior Management succession plans are in place.

Over the past two years, the Park Authority has been progressing its movement from these BCP arrangements to revised, hybrid working arrangements, which were trialled throughout 2022/23. The majority of our staff continue to work part time from home and dispersed locations, and part time in the office. Our Board also holds both hybrid and full face-to-face public meetings. The Authority carried out an internal review of the evolution of these new working arrangements for staff over the course of 2022/23. Final hybrid working arrangements have now been adopted.

A revision of the Business Continuity Plan is prioritised for 2025/26.

Conclusion

As Accountable Officer I am responsible for reviewing the effectiveness of the system of internal control. In order to do this my review is informed by:

- a) the executive managers within the organisation who have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within regular Senior Management Team meetings
- b) internal monitoring of control systems by staff against SPFM requirements
- c) the work of the internal auditors, who submit regular reports to the Audit and Risk Committee, which include the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of our systems of internal control together with recommendations for improvement
- d) comments made by the external auditors in their management letter and other reports.

I am supported by the Deputy Chief Executive and Director of Corporate Services, who in turn is supported by the Corporate Services staff group, and provides senior management leadership on the financial management, internal controls and governance arrangements. I take assurance from the effectiveness of internal control systems, financial management and planning processes, and risk management from the assurances received from the Director of Corporate Services and Deputy Chief Executive.



I have also been advised on the effectiveness of the system of internal control by the Board and its Audit and Risk Committee. Appropriate action is taken against any weaknesses identified and to ensure continuous improvement of our systems.

The internal auditor's annual report for 2024/25 states that:

In our opinion, CNPA has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives.

Action continues to implement improvements required to mitigate risk areas identified by internal audit, and on such, I also take assurance from reports from the Executive Management Team and from our independent internal auditor on progress made in implementing planned improvements to the control framework.

The systems described in this statement have been in place for the year under review (2024/25) and up to the date of approval of the annual report and accounts.

Grant Moir

Chief Executive and Accountable Officer

14 November 2025



2.3 Remuneration Report and Key Information on Staff

The Remuneration and Staff Report sets out the Authority's remuneration policy for directors, reports on how the policy has been implemented and sets out the amounts awarded to directors. It identifies those tables and information subject to audit or not. Where information disclosed is not subject to audit, it is reviewed by the external auditor to ensure it is consistent with the financial statements.

Pay policy

(not subject to audit)

The fees and expenses paid to Board members comply with guidance issued by Scottish Ministers, the Public Sector Pay Policy for Senior Appointments, through the Park Authority's interaction with appropriate Scottish Government officials within the remit of these Public Sector Pay Policies.

Staff salary levels, including the Chief Executive, are reviewed by the Resources Committee, as is the overall pay remit established by the Park Authority. The pay remit is subject to agreement with the sponsoring department within Scottish Government, the Environment and Forestry Directorate, Natural Resources Division, in consultation with the Scottish Government Finance Pay Policy Team. Approval is normally given annually unless a multi-year arrangement has been agreed. The remit for 2024/25 was agreed as part of a multi-year settlement covering the periods 2024/25, 2025/26 and 2026/27 and was within the terms and conditions set out in the Scottish Government Public Sector Pay Policy.

Members of staff covered by this report hold appointments that are either open-ended or fixed term. Early termination, other than for misconduct, would result in the individual receiving compensation.

Performance and workforce management

(not subject to audit)

Performance of all staff members is monitored and reviewed through the staff appraisal arrangements.

Performance management is achieved by regular and frequent Performance Development Conversations (PDCs) throughout the year between all staff and their line manager, giving "real-time" and two-way feedback. The feedback is to help staff act and work more constructively to support their growth, and is expected to be an appropriate mix of "recognition" (acknowledging strengths and skill that have contributed to success) or "guidance" (given with the intention of increasing effectiveness or success in the future). The PDCs are frequent, "in the



moment” and in person, strengthening the working relationship between staff and their line-managers, and reinforcing the meaningfulness of the feedback given through immediacy of connection to the performance to which the feedback is linked.

The PDCs policy has been designed to be a key tool in achieving optimal operational effectiveness throughout the Park Authority as we acknowledge that a high level of organisational performance is directly dependent on the skills, talent, engagement and well-being our staff.

Staffing and recruitment (not subject to audit)

The Park Authority has a Resource Committee, comprising seven Board members supported by relevant senior staff, which meets throughout the year. Its membership and remit are agreed annually by the Board.

The Committee's remit includes:

- oversight and monitoring of the Park Authority’s human resource policies, including in particular the pay and grading, performance appraisal and the associated performance related pay systems when appropriate,
- advising the Director of Corporate Services on behalf of the Board on negotiation of annual pay awards,
- providing an interface between staff representative groups and the Board, and participation in arbitrating on staffing issues as set out in the Park Authority's procedures, and as otherwise required, and
- oversight of recruitment of senior staff (Directors and Chief Executive) including agreeing the job descriptions, adverts, and salary, to take responsibility for interviewing and selecting the successful candidates and seeking the endorsement of the Board, and, in the case of the Chief Executive, of Scottish Ministers.

In undertaking its role, the Committee has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities,
- to take account of regional and local variations in labour markets and their impact on the recruitment and retention of staff,
- funds available to the sponsoring department as set out in the Scottish Government's departmental expenditure limits,



- to take account of Scottish Government policies for improving public services including the requirement to meet the output targets for the delivery of departmental services, and
- the Scottish Government's Public Sector Pay Guidance.

For the purposes of this report, persons in senior positions having authority or responsibility for directing or controlling the major activities of the Park Authority are taken to comprise the Board members, and the Chief Executive and Directors (the Management Team).

Staff involvement

(not subject to audit)

The Park Authority has a Staff Consultative Forum (SCF) in place, through which it ensures effective two-way communications with staff and Prospect Trade Union representatives in resolving any issues arising and consulting on new initiatives. The SCF comprises a maximum of 6 staff representatives, one place amongst these representatives being reserved for a nominee of staff who are members of Prospect Trade Union with which the Park Authority has a voluntary recognition agreement. During 2024/25 key matters on which staff were consulted through the Staff Consultative Forum were:

- Multi-year pay awards for the years commencing 1 April 2024, 1 April 2025, and 1st April 2026.
- development of new policies and strategies, including Menstrual health and Endometriosis Support: Fertility Treatment Policy: Personal use of social media: Organisational Development and People Strategy.
- health and safety updates from Health and Safety Committee, as well as reviewing the Sexual Harassment and Bullying Risk Assessment, and overview of equality matters, including review of the equality Mainstreaming and Outcome Report.
- review and update of a range of employment policies, e.g. Dignity at Work Policy; Equality, Diversity and Inclusion Policy; Driving at work Policy,

Equality and diversity

(not subject to audit)

The Park Authority is an equal opportunities employer with policies against discrimination and to ensure no unfair or illegal discriminatory treatment or barriers to employment or advancement. The Park Authority is accredited as a Positive about Disability employer and is a Living Wage employer as well as a



Young Person's Guarantor employer. It has also achieved LGBT charter accreditation at foundations level.

During the year, an equal pay audit was carried out, using salary levels and staff numbers as at the 31 March 2024. The audit was designed to assess pay levels in terms of gender equality, as well as all aspects of pay, recruitment and promotion within the Authority. We have a number of policies designed to ensure that all members of staff have equal access to career progression through support for managing childcare, maintenance of work-life balance, and flexible working arrangements. The gender pay gap amongst our staff is improving, and we have seen a downward trajectory over the past six years, from 20.20% in 2017-18 to 9.55% for 2022-23; it has gone up slightly in 2024 to 13.5%.

As an organisation we accept we cannot become complacent and recognise that continued work and monitoring must remain a priority. The Equality Advisory Panel will be key to achieving our equalities objectives.

Equality Advisory Panel

(not subject to audit)

The Equality Advisory Panel was established in September 2020 to provide informed, evidence-based feedback, guidance, and support to the Authority on equality issues. The remit of the panel is:

- to ensure statutory public sector equality duties are delivered in accordance with the Equality Act 2010, and other relevant legislation,
- to embed equality and inclusion in our strategies and corporate processes,
- to assess critically the impact of the Park Authority's decisions on equality groups, through robust equality impact assessment procedures, and to provide appropriate mitigation of adverse impacts,
- to ensure best practice in equality and inclusion in our approaches to work, and
- to promote equality and inclusions work of the Authority and partners within the Park.

Following a recruitment drive in Autumn 2023, 7 new panel members were appointed. Over the course of 2024/25, the panel has made significant contributions to various aspects of the Authority's work, including:

- advising on the priorities and accessibility considerations for the new Park Authority website



- advising on the wording and content of several new policies, including the Gender Diversity Policy, Neurodiversity Policy and the policy for Supporting Staff Through Pregnancy Loss
- advising on the most appropriate wording for the equalities monitoring section of both the Visitor Survey and the Resident Survey
- advising on the most accessible ways to distribute the surveys, so as to best capture data across the equalities groups
- hearing about, and contributing to, the consultation on developing a Park Pride Festival in 2025
- advising on the Active Cairngorms Action Plan; the Old Logging Way Actions Plan and the Core Paths Plan review, and
- consulting on, and informing the development of, the equality outcomes (2025-2029) for the Park Authority.

The Park Authority also has an Internal Equality, Diversity and Inclusion Advocacy Group. The overarching purpose of this group is to champion the integration of Equality, Diversity & Inclusivity principles into daily working life at the Park Authority at an organisational level, and to give staff from minority groups a suitable environment to share their lived experience and inform any changes in culture or policy to facilitate improved diversity and integration. Specifically, the group ensures that Equality and Diversity requirements are suitably addressed within the organisation by raising awareness and reinforcing the message that Equality and Diversity is “everyone’s business”. It facilitates communication, debate and dialogue relating to Equality and Diversity issues, and seeks to find practical solutions to any barriers that may present themselves in delivering the Authority’s aspirations and obligations around Equality and Diversity. The group meets quarterly and comprises staff from across the organisation. It is an active and engaged group and has carried out the following activities:

- identifying and supporting the development of several new equalities and wellbeing policies, including Supporting Staff Through Pregnancy Loss Policy, Neurodiversity Policy, Reasonable Adjustment Passport Policy, Gender Diversity Policy, Menstrual Health and Endometriosis Support Policy, and the Fertility Treatment Policy
- supporting the development and delivery of the action plan to achieve accreditation of the LGBTQ+ Charter at Foundation Level, which was awarded to the Park Authority in May 2024



- facilitation of a training session on how to show leadership in ensuring we encourage inclusion
- informing the inclusion and development of, as well as the action plan for, the Organisational Development Strategy theme of wellbeing, resilience and diversity
- advising on how the Park Authority would promote Pride Month
- advising on supporting the Park Authority's presence at the Inverness Pride festivals in 2023 and 2024
- helping to develop a new Equality Impact Assessment (EqIA) form, and an associated guidance note to support staff in undergoing the EqIA process, and
- advising on several corporate EqIA's, including for the Active Cairngorms Action Plan, the Local Development Plan Evidence Report.

The Park Authority continues to embed its approach to ensuring equality. The Park Authority's 2025 Equality Mainstreaming and Outcome Report ([2025EqualityMainstreamingandOutcomeReportFinal.pdf](#)) comprehensively sets out the achievements of the Park Authority in our equalities work to date together with our ambitious forward programme of work in this key area.

Analysis of staff by gender

(not subject to audit)

At the end of the financial and operational year our gender split of staff, including staff on short or fixed term employment contracts is:

	Male		Female		Prefer not to disclose	
	2025	2024	2025	2024	2025	2024
Chief Exec & Directors	4	4	-	-	-	-
Heads of Service	5	5	3	3	-	-
Staff	41	38	68	60	2	2
	50	47	71	63	2	2
	41%	42%	58%	56%	2%	2%

Health, safety and wellbeing

(not subject to audit)

The Park Authority has a Health and Safety Committee comprising Institute of Occupational Safety and Health (IOSH) trained staff from across the organisation, who are tasked with scrutinising Health and Safety policy and procedure. The



committee meets quarterly, and minutes are circulated to the Resources Committee for oversight and sign off.

The Park Authority has a Wellbeing Champion, tasked with scrutinising and updating wellbeing policies and procedures. They circulate a two-weekly wellbeing intranet post discussing key topics, national campaigns and providing links to support resources. The Park Authority also has a team of Mental Health First Aiders and a Mental Health First Aid Policy to support staff. During 2022/23 we trialled a hybrid working approach, the default position being that staff can work 50% contractual hours from home and 50% in the office; this arrangement has been well received by staff, has worked effectively for the organisation, and has now been adopted as policy. In addition, on 1st April 2023 we reduced full-time contractual hours from 37.5 to 36 per week, and on 1 April 2024 contractual hours were reduced further to 35 hours per week.

Remuneration and Pensions

Some elements of the following information on the Park Authority's remuneration and pensions arrangements are subject to audit. The audit coverage is indicated in each sub-heading.



Board members' fees and expenses

(subject to audit)

The Park Authority has a non-executive Board, and no member has any pension entitlement. The expenses disclosed below are not subject to audit. A register of Board member's interests can be found on the National Park's website.

	Start of current term	End of current term	2025		2024	
			Fees £'000	Expenses £	Fees £'000	Expenses £
Scottish Government appointees						
Sandy Bremner	26 05 23	25 05 27	30-35	6,829	15-20	2,535
Jackie Brierton	01 06 24	31 05 28	5-10	1,383	-	-
Peter Cosgrove	08 09 23	07 09 27	5-10	104	0-5	-
Hanna Grist	26 05 23	25 05 27	5-10	1,730	5-10	1,079
Janet Hunter	08 09 15	07 09 23	-	-	5-10	761
Anne Rae MacDonald	01 11 18	31 03 23	-	-	-	329
Douglas McAdam	01 11 18	31 10 23	-	-	0-5	777
Dr F McLean	01 11 22	31 10 26	5-10	310	5-10	382
Steve Micklewright	26 05 23	25 05 27	5-10	-	5-10	-
Duncan Miller	09 11 23	08 11 27	5-10	-	0-5	-
William Munro	01 11 18	31 03 23	-	-	-	145
Dr Gaener Rodger	01 10 18	31 10 23	-	-	5-10	413
Judith Webb	01 02 19	31 01 23	-	-	-	551
Local Authorities nominees						
Chris Beattie (Angus)	01 10 22	30 09 27	10-15	907	0-5	891
Geva Blackett (Aberdeenshire)	31 03 19	30 09 27	5-10	276	5-10	200
Russell Jones (Highland)	01 10 22	30 09 27	5-10	96	5-10	-
Bill Lobban (Highland)	01 10 22	30 09 27	5-10	-	5-10	-
Xander McDade (Perth & Kinross)	01 10 22	30 09 24	0-5	1,212	10-15	2,225
Ann Ross (Aberdeenshire)	01 10 22	30 09 27	5-10	246	5-10	410
Derek Ross (Moray)	01 10 22	31 10 27	5-10	353	5-10	1,081
Michael Williamson (Perth & Kinross)	01 10 24	31 10 27	0-5	190	-	-
Locally elected members						
Kenny Deans (ward 1)	23 03 23	23 03 27	5-10	543	5-10	833
Paul Gibb (ward 5)	23 03 23	23 03 27	5-10	524	5-10	582
John Kirk (ward 3)	28 03 19	23 03 27	5-10	-	5-10	50
Lauren MacCallum (ward 2)	23 03 23	23 03 27	5-10	-	5-10	-
Eleanor Mackintosh (ward 4)	28 03 19	23 03 27	10-15	465	10-15	410
				15,168		13,654



Board members' Attendance at Meetings

(not subject to audit)

	Board		Planning	Committees
	Formal (5)	Business (8)	(8)	
Scottish Government appointees				
Sandy Bremner	5	8	7	1/1G 4/4P 3/3R
Jackie Brierton	5	5/5	5/7	1/2 R
Peter Cosgrove	4	6	8	5/5 AR
Hannah Grist	3	8	7	3/3 R
Dr Fiona McLean	5	8	8	5/5AR 1/1G
Steve Micklewright	5	7	8	3/4P 1/1[sub]P
Duncan Miller	4	7	7	4/5AR
Local Authority nominees				
Chris Beattie	4	7	8	1/1G 4/4P
Geva Blackett	4	6	8	4/5AR
Russell Jones	5	7	6	1/1G 1/1[sub]P 3/3R
Bill Lobban	5	8	7	5/5AR
Xander McDade	2/2	4/5	4/4	1/1R
Anne Ross	3	6	8	4/4P
Derek Ross	4	7	8	3/3R
Michael Williamson	2/3	2/3	3/4	2/2R
Locally elected				
Kenny Deans	5	7	7	1/1[sub]AR 1/1G 4/4 P
Paul Gibb	5	8	8	4/5AR
John Kirk	5	7	8	3/4P
Lauren MacCallum	2	6	6	2/3R
Eleanor Mackintosh	5	7	8	1/1G 4/4P

(Other committees: P – Performance Committee; AR - Audit and Risk Committee; R – Resource; G – Governance Committee; [sub] = substitute).



Senior Management Team salary and pension entitlements

(subject to audit)

The Constitutional Reform and Governance Act 2010 requires appointments to be made on merit and on the basis of fair and open competition. The members of the senior management team hold appointments that are open ended. Early termination, other than for misconduct, would result in the individual requiring compensation as set out in the Civil Service Compensation Scheme.

The following sections provide details of the remuneration and pension interests of the Senior Management Team of the Park Authority.

Senior Management Team remuneration

(subject to audit)

Single total figure of remuneration (subject to audit)

	Salary		Pension benefits*		Total	
	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000	2024/25 £'000	2023/24 £'000
Grant Moir	95-100	95-100	46	37	145-150	130-135
David Cameron	80-85	75-80	83	58	165-170	135-140
Murray Ferguson	5-10	75-80	2	55	5-10	130-135
Andrew Ford	70-75	65-70	62	53	135-140	120-125
Gavin Miles	65-70	-	103	-	170-175	-

No member of the management team received either a bonus payment or any benefits in kind in the year (2023/24: £nil).

*The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less the contributions made by the individual. The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

Fair pay disclosure

(subject to audit)

The Park Authority is required to disclose the relationship between the total remuneration of its highest paid director and the median remuneration of its staff (the mid-point of banded remuneration, using the full-time equivalent remuneration). Total remuneration includes salary, non-consolidated performance-related pay, and any benefits-in-kind and severance payments. It does not include employer pension contributions and the cash equivalent value of pensions.

The highest paid director for the purpose of this comparison is the Chief Executive Officer.



The highest paid Director's salary was increased by £4,817 (5%) between 2023/24 and 2024/25 as a result of the Scottish Government's public sector pay award. For the rest of the Park Authority's staff, on 31 March 2025 the average salary change from the previous year was an increase of 1% (2023/24: increase of 9%) reflecting the cohort of seasonal staff, the change in staff mix and the change in headcount year on year. Excluding seasonal staff, the average salary increased by 4% (2023/24: increase by 6%).

The method of calculating the pay ratios shown in the tables below has been changed to ensure that the disclosure is in accordance with the requirements of the *Government Financial Reporting Manual: 2024-25*. The prior year's ratios have been restated using this method, to provide a consistent approach year on year, and one which allows meaningful comparison.

	2024/25	2023/24
Median remuneration £ (a)	37,880	38,177
Banded remuneration highest paid director £'000 (b)	95-100	95-100
Ratio between the median remuneration and banded remuneration of the highest director [(b)/(a)]	2.57	2.55
Range of remuneration (expressed as annualised whole time equivalent values)		
Lower £	22,837	22,837
Upper £'000 (remuneration of highest paid director)	95-100	95-100

The table below, shows the ratios between the highest paid director's remuneration against those of all employees on the 25th, 50th (median) and 75th percentiles during the financial years.



All staff

Pay Ratios	2024/25		2023/24	
	All staff	Excluding seasonal	All staff	Excluding seasonal
25th percentile				
Ratio between the highest paid directors' salary and the 25 th percentile	3.04	2.90	3.08	2.79
25 th percentile salary	£32,085	£33,649	£31,694	£34,948
50th percentile				
Ratio between the highest paid directors' salary and the median	2.57	2.44	2.55	2.52
Median salary	£37,880	£39,939	£38,177	£38,732
75th percentile				
Ratio between the highest paid directors' salary and the 75 th percentile	2.18	2.12	2.25	2.25
75 th percentile salary	£44,686	£46,037	£43,362	£43,362

The changes reported arise from a complex mix of factors including a change in the highest paid director's remuneration, the impact on the payroll model of pay awards in a period of high inflation, and a continued trend in the need to offer remuneration to new recruits towards the top of their pay band. The Authority believes that the ratios are a fair reflection of the pay, rewards and progression policy for the staff group as a whole.

No member of staff received remuneration in excess of the highest paid director in either year.

Civil Service Pensions

(subject to audit)

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. From 1 April 2015 a new pension scheme for



civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All

members who switched to alpha from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements that treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the "McCloud judgment").



As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Master trust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

The Cash Equivalent Transfer Value (CETV)

(subject to audit)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent



spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.



The real increase in the value of the CETV

(subject to audit)

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation or contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Senior Management Team pension benefits

(subject to audit)

	Accrued pension at age 65 as at 31 03 2025	Real increase in pension and related lump sum at pension age	CETV at 31 03 2025	CETV at 31 03 2024	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Grant Moir	25 - 30	2.5 - 5	391	329	28
David Cameron	50 - 55	2.5 - 5	1,091	969	80
Murray Ferguson Plus lump sum	35 - 40 85 - 90	0 - 2.5 0 - 2.5	864	851	5
Andrew Ford	25 - 30	2.5 - 5	502	428	52
Gavin Miles	25 - 30	5 - 7.5	466	365	85

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.



Staff costs and Board Members' Fees

(subject to audit)

	Permanently employed staff and Board Members £'000	Others £'000	Total 2025 £'000	Total 2024 £'000
Board members	195	-	195	173
Staff	5,298	949	6,247	5,520
Agency or short-term staff	-	98	98	32
	5,493	1,047	6,540	5,725
Board members				
Fees	190		190	170
Social security costs	5		5	3
	195		195	173
Staff				
Salaries	3,829	705	4,534	4,050
Social security costs	292	175	467	416
Pensions	1,166	69	1,235	1,048
Apprenticeship levy	11	-	11	6
	5,298	949	6,247	5,520
Non-payroll staff	-	98	98	32

Number of staff with salaries above £60,000

(subject to audit)

	2025	2024
£90,001 - £100,000	1	1
£80,001 - £90,000	1	-
£70,001 - £80,000	1	2
£60,001 - £70,000	7	5

Exit packages

(subject to audit)

We have a policy of no compulsory redundancy, in accordance with Public Sector Pay Policy set out by Scottish Government. No exit packages were paid in the year (2023/24 – nil).

Consultancy and temporary staff

(subject to audit)

	2025 £'000	2024 £'000
Consultancy	20	5
Temporary staff	98	32



Consultancy has a wide-ranging meaning and includes the provision to the Park Authority of objective advice on a range of management issues outside the 'business-as-usual' environment, when in-house skills are not available. The type of work undertaken includes the provision of advice on finance, IT, strategy, legal, property & construction, HR & training, and technical matters, and is time limited.

Temporary staff, or contingent labour, are 'non-payroll' individuals contracted to cover business-as-usual or service delivery. The type of work undertaken was the provision of communications expertise not available within the Park Authority.

Average number of persons employed

(subject to audit)

The average number of whole-time equivalent persons employed during the year was:

	Permanently employed staff	Others*	Total 2025	Total 2024
Senior management team	4	-	4	4
Staff (whole time equivalent)	81	26	107	98
	<u>85</u>	<u>26</u>	<u>111</u>	<u>102</u>

*Other staff are those staff employed on a fixed short-term contract and inward secondees.

During the year, one member of staff was seconded to the Park Authority from The South of Scotland Enterprise (2023/24: nil). This engagement was for a 'highly paid off-payroll worker' as defined by the FreM. It was made for a total period of 18 months from July 2024. The individual was not subject to off-payroll legislation.

No members of the staff were seconded to other organisations during the year (2023/24: nil).

Sickness absence

(not subject to audit)

The average numbers of days lost to sickness absence during the year per employee, excluding COVID 19 absences, is 4.54 days (2023/24: 5.79); including COVID 19 absences, is 4.84 days (2023/24: 6.37).



Staff turnover

(not subject to audit)

Staff turnover (excluding seasonal employment) was 5.4% as compared with 6.1% in the prior year.



Facility Time Data

(not subject to audit)

The Trade Union (Facility Time Publication Requirements) Regulations 2017 requires public bodies to publish information relating to staff time dedicated to staff union matters in the following statutory format:

1 Relevant union officials

Number of employees who were relevant union officials during the relevant period Full-time equivalent employee number

1 (2023/24- 1) **109.46** (2024/25 – 102.91)

2 Percentage of time spend on facility time

% of time Number of employees

0% -
1-50% **1** (2023/24 – 1)
51-99% -
100% -

3 Percentage of pay bill spent on facility time

Total cost of facility time **£299** (2023/24 - £334)
Total pay bill **£6,348,401** (2023/24 - £5,551,592)
% of total pay bill spend on facility time **0.005%** (2023/24 - 0.006%)

4 Trade union activities

Time spent on paid trade union activities as a % of total paid facility time hours **0.005%** (2023/24 - 0.005%)

Grant Moir

Chief Executive and Accountable Officer
14 November 2025



2.4 Parliamentary Accountability Disclosures

(subject to audit)

Cairngorms National Park Authority is held to account by the Scottish Ministers, in accordance with the requirements of The National Parks (Scotland) Act 2000. The Authority is expected to manage its budget in accordance with its Financial Memorandum and the Scottish Public Finance Manual and to deliver an outturn for the year within the Scottish Government budget limits.

The Park Authority's financial performance for the year against the Board approved budget and grant-in-aid awarded by the Scottish Government is shown on pages 16 and 17. Income for 2024/25 includes income and grant funding from partners, recharges, and planning fees. Expenditure includes Board and staff costs, operating costs, and project expenditure. Non-cash expenditure includes depreciation and amortisation, and movement in the accrual for holiday pay.

Fees and charges

During the year, the Park Authority received 60% of planning fees for called-in planning applications to the 5 local authorities within the National Park boundaries.

Losses and special payments

There were no reported frauds during the year to 31 March 2025. There were no special payments in the year, or in the previous year. There were no gains or losses on the disposal of non-current assets in the year or in the previous year.

Gifts

Gifts totalling £60 were made to Board members leaving during the year.
(2023/24: £321)

Significant remote contingencies

In addition to contingent liabilities reported within the context of IAS 37, the Park Authority is not aware of any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability.



The accountability report was approved by a duly authorised committee of the Board on 14 November 2025 and signed on its behalf by

Grant Moir
Chief Executive and Accountable Officer
14 November 2025



Independent auditor's report to the members of Cairngorms National Park Authority and the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Cairngorms National Park Authority for the year ended 31 March 2025 under the National Parks (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2024/25 Government Financial Reporting Manual (the 2024/25 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2025 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2024/25 FReM; and
- have been prepared in accordance with the requirements of the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, we report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland Website](#).



Risks of material misstatement

We report in our separate Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the central government sector to identify that the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of



collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to our responsibilities in respect of irregularities explained in the audit of the financial statements section of our report, we are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.



Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Tom Reid

Tom Reid (Nov 14, 2025 14:32:25 GMT)

Tom Reid, Director

For and on behalf of Forvis Mazars LLP

100 Queen Street

Glasgow – G1 3DN



3 FINANCIAL STATEMENTS

3.1 Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

		For the year to 31 March 2025 £'000	For the year to 31 March 2024 £'000
	notes		
Income			
Operational plan income		1,550	2,494
Other income		108	181
Total operating income	5	1,658	2,675
Expenditure			
Board and staff costs	6	(6,543)	(5,725)
Operational plan expenditure	3	(6,226)	(7,580)
Other operating costs	3,7	(905)	(894)
Depreciation, amortising, and impairment charges	9,10,11	(315)	(333)
Total operating expenditure		(13,989)	(14,532)
Net operating expenditure		(12,331)	(11,857)
Finance expenditure (interest on leases)	18	(33)	(34)
Finance income		134	93
Comprehensive net expenditure for the year funded by grant-in-aid		(12,230)	(11,798)

No activities were discontinued during the year.

The notes on pages 93 to 115 form part of these accounts



3.2 Statement of Financial Position as at 31 March 2025

	notes	As at 31 March 2025 £'000	As at 31 March 2024 £'000
Non-current assets			
Tangible assets	9	454	480
Right of use assets	10	2,409	2,541
Intangible assets	11	257	183
Investments	12	-	-
Total non-current assets		3,120	3,204
Current assets			
Trade and other receivables	13	1,147	687
Cash and cash equivalents	14	2,342	2,171
Total current assets		3,489	2,858
Current liabilities			
Trade and other payables	15	(3,198)	(2,411)
Total current liabilities		(3,198)	(2,411)
Current assets less current liabilities		291	447
Non-current liabilities			
Trade and other payables	15	(2,255)	(2,384)
Assets less liabilities		1,156	1,267
Taxpayers' equity		1,156	1,267

The notes on pages 93 to 115 form part of these accounts

The Accountable Officer authorised the financial statements for issue on 14 November 2025.

Grant Moir
Chief Executive and Accountable Officer
14 November 2025



3.3 Statement of Cash Flows for the year ended 31 March 2025

	notes	For the year to 31 March 2025 £'000	For the year to 31 March 2024 £'000
Net operating expenditure	SoCNE	(12,331)	(11,857)
Adjustment for non-cash transactions			
Depreciation, amortisation, and impairment charges	9,10,11	315	333
Movements in working capital			
(Increase)/decrease in trade and other receivables		(460)	559
(Decrease)/increase in trade and other payables		845	118
Net cash (outflow) from operating activities		(11,631)	(10,847)
Cash flows from investing activities			
Purchase of non-current assets		(231)	(301)
Net cash (outflow) from investing activities		(231)	(301)
Cash flows from financing activities			
Grants from sponsoring Directorate	4	12,120	11,794
Capital element in respect of leases	18	(188)	(147)
Interest in respect of leases	18	(33)	(34)
Interest received	SoCNE	134	93
Net financing		12,033	11,706
Net (decrease) / increase in cash		171	558
Cash and cash equivalents at 1 April	14	2,171	1,613
Cash and cash equivalents at 31 March	14	2,342	2,171

The notes on pages 93 to 115 form part of these accounts



3.4 Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

	notes	For the year ended 31 March 2025 £'000	For the year ended 31 March 2024 £'000
Balance as at 1 April, 2024		1,266	1,271
Grant from sponsoring department	4	12,120	11,794
Net expenditure	SoCNE	(12,230)	(11,798)
Balance as at 31 March, 2025		1,156	1,267

The notes on pages 93 to 115 form part of these accounts



3.5 Notes to the Financial Statements for the year ended 31 March 2025

Note 1. Basis of preparation of accounts

The annual accounts are prepared in accordance with the Accounts Direction issued by Scottish Ministers under section 25(b) of the National Parks (Scotland) Act 2000, Government Financial Reporting Manual (FRoM) issued by HM treasury, as adopted and interpreted by the Scottish Government, which follows generally accepted accounting practice as defined in International Financial Reporting Standards (IFRS) as adopted by the United Kingdom and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The Accounts Direction is included as Appendix 1.

Note 2. Accounting policies

Where FRoM permits a choice of accounting policy, those which are considered to be most appropriate in giving a true and fair view have been adopted and have been applied consistently to all material transactions throughout the financial year.

The accounting policies adopted are set out below and have been applied consistently throughout the year in dealing with any items that are considered material to the accounts.

Accounting convention

The accounts are prepared under the historical cost convention.

Accounting period

The accounting period commenced on 1 April 2024 and ended on 31 March 2025.

Going concern

The accounts have been prepared on a going concern basis as the Board and Accountable Officer believe that future liabilities will be met from a combination of cash budget allocation from the Scottish Government, future grants from partner agencies, and income from chargeable activities.



Non-current assets – property, plant, and equipment (PPE)

Assets capitalised are initially recognised at cost in the financial statements, and with subsequent recognition at depreciated historic cost as a proxy for current value, owing to the types of tangible assets capitalised, and their short useful economic lives.

The minimum level for the capitalisation of individual non-current assets, other than information technology, is £500. Information technology systems are capitalised where the pooled value exceeds £500. Substantial improvements to leasehold properties are also capitalised.

All PPE is reviewed annually for impairment and adjustments are made if necessary.

Non-current assets – leased assets

Leased assets are accounted for under IFRS 16, which provides a single lessee accounting model, with a right of use asset and a lease liability being recognised on the commencement of a lease. Right-of-use assets are depreciated on a straight-line basis over the associated lease term or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant, and equipment. As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the cost of value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right-of-use assets also have shorter useful lives than their respective underlying assets and, as such, cost has been used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

Non-current assets – intangible assets

Intangible assets capitalised, including purchased computer software costing more than £500, are initially recognised at cost. Where an active (homogeneous) market exists, intangible assets other than those that are held for sale, are carried at current value in existing use at the reporting period date. Where no active market exists, the assets are valued, using indices, to depreciated replacement cost. For 2024/25 the indexation was deemed to be nil and therefore had no impact on carrying value.



Depreciation and amortisation

Depreciation or amortisation is provided on all non-current assets at rates calculated to write down the cost or valuation on a straight-line basis over the useful economic lives in the following ranges:

Tangible assets

- park entry markers 25 years or less
- operational plant and equipment 5 years or over the length of the lease on land for “Scenic Routes” assets
- information technology 3 – 5 years
- leasehold improvements over the length of the lease, or shorter period depending on the nature of the asset capitalised as a leasehold improvement
- right-of-use assets over the length of the lease

Intangible assets

- software 5 years

Depreciation or amortisation is charged to the Statement of Comprehensive Net Expenditure on the carrying value of the non-current asset.

Financial instruments and exposure to risks

The Park Authority’s financial instruments comprise trade and other receivables, trade and other payables, and cash and liquid resources.

Trade receivables are recognised at cost, which is assumed to be their fair value, and recoverability is routinely monitored. If it is assumed or known that a debt will not be recovered it is written off to the Statement of Comprehensive Net Expenditure. Any subsequent recovery of amounts previously written off are similarly taken to the Statement of Comprehensive Net Expenditure.

Trade payables are recognised at cost, which is considered to represent fair value.



Cash is held in accounts with commercial banks. There is no significant liquidity or credit risk exposure owing to the credit controls in place.

The carrying value of the financial assets and liabilities is considered a reasonable approximation of fair value. The investment in National Parks Partnerships LLP is measured at a fair value through profit and loss, in accordance with IFRS 9 Financial Instruments. The fair value is assessed as £nil (2022/23: £nil).

Income and expenditure recognition

Income from activities is accounted for in the year to which it relates and not to when cash payments are received.

Where income has been recognised but cash has not been received or paid, a receivable for the corresponding amount is recorded in the Statement of Financial Position. Where cash has been received in advance of the activity, no income is recognised and a payable for the corresponding amount is recorded in the Statement of Financial Position. Operating income is income that relates directly to the operating activities of the Park Authority. It includes fees and charges for services provided.

All income from contracts with customers is recognised in accordance with IFRS 15, which depicts the transfer of goods and services to customers in an amount that reflects the consideration to which the Park Authority expects to be entitled in exchange for those goods or services. Revenue is recognised in accordance with that core principle by applying the following steps:

- Identification of contract with a customer
- Identification of the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognise revenue when the performance obligation is satisfied, and control of the goods or service has been passed over.

Grant income is recognised in line with IAS 20 when it is receivable. If entitlement of grant income is subject to performance conditions, the income is recognised as the performance conditions are met.



Expenditure on operational activities is accounted for or charged to the Statement of Comprehensive Net expenditure in the year in which it has been done. Staff costs are accounted for in the year in which the salaries are earned together with employer's costs. Other expenditure is charged or accrued into the year the service of goods is used. As part of the year end accounts preparation any expenditure that relates to future accounting periods of more than £500 is prepaid to be matched to income earned in future accounting periods. All expenditure after this date, that relates to services or goods received by 31 March 2025, has been accrued.

Scottish Government funding and grant-in-aid

The Park Authority receives grant-in-aid from the Scottish Government to finance its operations.

The Park Authority receives a budget from the Scottish Government (Departmental Expenditure Limit or DEL) to fund non-cash expenditure (depreciation) and the cash costs of acquiring tangible and intangible assets and of operating expenditure. Taxpayers' Equity is credited with the DEL cash allocation and charged with the net expenditure on the DEL cash allocation in the Statement of Changes in Taxpayers' Equity.

Pension costs

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) which is a defined benefit scheme. The Park Authority recognises the expected cost of providing pensions for their employees on a systematic and rational basis over the period during which they benefit from their services by payment to the PCSPS of amounts calculated on an accruing basis. Relevant disclosures are reported in Note 15. Liability for the payment of future benefits is a charge to the PCSPS.

Leases

Where a lease has been identified, the Park Authority recognises a right-of-use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight-line basis over the lease term. The Park Authority determines the term of a lease as the non-cancellable period of a lease combined with periods



covered by an option to either extend the lease where the Park Authority is reasonably certain to exercise that option, or to terminate the lease where the Park Authority is reasonably certain not to exercise that option. In assessing whether an option is reasonably certain to be exercised or not exercised, judgement is applied in consultation with future property strategy. The Park Authority has not set a specific threshold for identifying assets that are of low value and applies the guidance in IFRS 16 on a case-by-case basis. Where the interest rate implicit in a lease cannot be readily determined, the Park Authority calculates the lease liability using the HM Treasury discount rates promulgated in PES papers as the incremental borrowing rate. For leases that commence or are remeasured in 2024/25, this rate is 4.72% to 31 December 2024, and 4.81% to 31 March 2025 (2022/23: 3.51% to 31 December 2023 and 4.72% 31 March 2024).

Value Added Tax (VAT)

Most of the activities of the Park Authority are outside the scope of VAT, and in general output VAT does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or is included in the capitalised purchase cost when incurred.

Short-term employee benefits

A liability for accrued unused annual leave, flexi-time and time off in lieu of leave (TOIL) is recognised to 31 December, the end of the holiday year. The movement for the year is charged or credited to the Statement of Comprehensive Net Expenditure.

Interest in other entities

IFRS 12: Disclosure of interests in other entities, requires disclosure on interests in subsidiaries, joint arrangement, associates, and unconsolidated structured entities. The Park Authority is a Designate Member of National Parks Partnerships LLP, which was incorporated on 11 June 2016. The Authority, along with the 14 other National Parks, holds an equal share in the LLP. The investment does not meet the criteria of a subsidiary, joint venture or associate and has been recognised as an investment.

Changes in Accounting Standards

There were no changes in accounting standards relevant to the Park Authority during the year to 31 March 2025.



New or amended standards issued but not yet effective and not adopted early IFRS 17 Insurance Contracts

IFRS 17 sets out requirements for the recognition and measurement of contracts and associated revenue where an entity accepts insurance risk from another party. IFRS 17 is currently applicable for reporting periods beginning from 1 January 2023. The standard will be applied by HM Treasury in the FReM from 1 April 2025 (with limited options for early adoption). The underlying aim of IFRS 17 is to make reporting of risk transfer contracts more comparable between different entities.

Standards, amendments, and interpretations early adopted this year

There are no new standards, amendments or interpretations adopted early this year.

Significant judgements and estimates

Preparation of financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the items set out below.

Projects funded by third parties - irregularities. The Park Authority is the lead body for Heritage Lottery Fund supported projects the Capercaillie Framework Project and the new Cairngorms 2030: People and Nature Thriving Together (formerly known as the Heritage Horizons project) as well as being the Accountable Body for Cairngorms LEADER which administered the European funded project (LEADER) on behalf of the Cairngorms Local Action Group (concluded in 2021/22). These arrangements require that the Park Authority make advances of funding to projects and grant applicants, which in turn are reclaimed from the funders. It is possible that funds advanced may fall to be irrecoverable if any of these costs found to be irregular. It is the opinion of the Directors that the likelihood of financial liability arising from this arrangement is very low, and consequently this risk has been disclosed as a contingent liability in the notes to the accounts.

Guarantees to landowners. Financial guarantees have been made to landowners in respect of potential damage to flood banks that might be caused by beaver burrowing. It is the opinion of the Directors that the likelihood of financial claim from this arrangement is very low, and consequently this risk has been disclosed as a contingent liability in the notes to the accounts.



IFRS 16 renewal of lease. During the previous year, the Park Authority renewed its lease on the property at Ballater. The lease provides break points after 3 years, 6 years and 9 years in order to allow the Authority to consider the cost effectiveness of maintaining the tenancy. The right of use asset has been capitalised over the period up to the first break point (July 2027) as the Directors' expectation is that they may wish to end the tenancy at this date. Measurement of the lease over a longer period would increase the value of the right of use asset and also of the lease liability.



2023/24	Board member and staff costs £'000	Operational plan expenditure £'000	Other operating costs £'000	Operational plan income £'000	Other income £'000	Net segmental expenditure £'000
Conservation						
Peatland recovery	439	2,802	69	-	-	3,310
Species conservation	459	1,202	72	(965)	-	768
Sustainable uplands	150	91	23	-	(13)	251
Nature network	300	608	47	-	-	955
Cairngorms nature index	104	37	16	-	-	157
Engagement	58	11	9	(2)	-	76
	1,510	4,751	236	(967)	(13)	5,517
Visitor experience						
Rural development	606	628	95	(25)	(81)	1,223
Visitor experience	734	267	115	-	-	1,116
Community development	445	88	69	(365)	(63)	174
Inclusion	159	6	25	-	-	190
	1,944	989	304	(390)	(144)	2,703
Rural Development						
Sustainable tourism	69	34	11	-	-	114
Path maintenance & improvements	260	150	40	(54)	-	396
Strategic infrastructure	-	457	-	-	-	457
Active travel	64	58	10	-	-	132
	393	699	61	(54)	-	1,099
Corporate services						
Collaboration	3	148	-	-	(1)	150
Heritage Horizons development	289	799	45	(645)	-	488
Open and inclusive innovation	1,170	39	183	(438)	(23)	931
	1,462	986	228	(1,083)	(24)	1,569
Communications						
	416	155	65	-	-	636
	5,725	7,580	894	(2,494)	(181)	11,524
Items not attributable to segmental activity						
Depreciation, amortising, and impairment charges						333
Net operating expenditure						11,857



Note 4. Grant-in-aid

	2025 £'000	2024 £'000
Grant-in-aid allocated to meet operational expenditure	7,974	7,658
Grant-in-aid allocated to meet capital expenditure	4,146	4,136
	12,120	11,794

Note 5. Income

	2025		2024	
	Operational plan £'000	Other income £'000	Operational plan £'000	Other income £'000
Operational Plan income	1,551	-	2,494	-
Planning fees (contract income)	-	55	-	81
Other	-	53	-	100
	1,551	108	2,494	181

Note 6. Board member and staff costs

Further information can be found in section 2.3 – Remuneration and staff report.

	Permanently employed staff and Board members £'000	Others £'000	Total 2025 £'000	Total 2024 £'000
Board members	195	-	195	173
Staff	5,300	949	6,249	5,520
Agency or short-term staff	-	99	99	32
	5,495	1,048	6,543	5,725
Board members				
Fees	190		190	170
Social security costs	5		5	3
	195		195	173
Staff				
Salaries	3,831	705	4,536	4,050
Social security costs	292	175	467	416
Pensions	1,166	69	1,235	1,048
Apprenticeship levy	11	-	11	6
	5,300	949	6,249	5,520
Non-payroll staff	-	99	99	32



Note 7. Other operating costs

	2025 £'000	2024 £'000
Office running costs	331	337
Information technology	225	159
Board and staff costs (excluding salary/fee costs)	175	230
Professional support fees	104	121
Vehicles and office equipment rentals	53	30
Independent auditor's fees	16	16
Land and building rentals*	1	1
	905	894

No non-audit fees were paid to the external auditor during the year (2023/24 £nil).

*Rentals on leased properties are from 1 April 2022 accounted for under IFRS 16 whereby a right-of-use asset and lease liability are recognised in the financial statements. Depreciation is charged on the right-of-use asset and interest is recognised in the lease liability. Rental costs shown above are those on low value assets that have not been capitalised.

Note 8. Financial Instruments and Exposure to Risks

The Park Authority's cash operating and capital expenditure is met from the DEL cash budget allocation from the Scottish Government, from other income sources and from contributions from partner agencies to jointly fund projects. The Park Authority has no powers to borrow money or to invest surplus funds. Other than financial assets and liabilities which are generated by day-to-day operational activities, the investment in National Parks Partnerships LLP (Note 12), the Park Authority holds no financial instruments.

Liquidity risk - the Park Authority's net revenue resource requirements are financed by Scottish Government, as is its capital expenditure. The Park Authority is not therefore exposed to material liquidity risks.

Credit risk - the Park Authority's funders are mainly Scottish Government Departments, Executive Agencies or other Public Bodies. The Park Authority is therefore not exposed to any material credit risk.

Foreign Currency Risk - the Park Authority is not exposed to foreign currency risk.



The Park Authority's financial assets and liabilities are categorised by groups under IFRS 9 as

	2025	2024
	£'000	restated * £'000
Financial assets		
Trade and other receivables	905	484
Cash and cash equivalents	2,342	2,171
	<u>3,247</u>	<u>2,655</u>
Financial liabilities		
Trade and other payables	3,551	4,284
	<u>3,551</u>	<u>4,284</u>

* The disclosure for 2024 has been amended to bring it in line with the requirements of the FReM



Note 9. Tangible assets

	Information Technology £'000	Leasehold property improvements £'000	Park entry markers £'000	Operational plant and equipment £'000	Assets under construction £'000	Total £'000
Cost						
At 1 April 2024	282	250	57	754	33	1,376
Additions	10	3	-	22	30	65
Transfers	-	64	-	(1)	(63)	-
Disposals	-	-	-	-	-	-
At 31 March 2025	292	317	57	775	-	1,441
Depreciation						
At 1 April 2024	(196)	(204)	(57)	(439)	-	(896)
Charge for year	(34)	(8)	-	(49)	-	(91)
Disposals	-	-	-	-	-	-
At 31 March 2025	(230)	(212)	(57)	(488)	-	(987)
Cost						
At 1 April 2023	227	238	57	611	30	1,163
Additions	55	12	-	104	42	213
Transfers	-	-	-	39	(39)	-
Disposals	-	-	-	-	-	-
At 31 March 2024	282	250	57	754	33	1,376
Depreciation						
At 1 April 2023	(154)	(197)	(57)	(380)	-	(788)
Charge for year	(42)	(7)	-	(59)	-	(108)
Disposals	-	-	-	-	-	-
At 31 March 2024	(196)	(204)	(57)	(439)	-	(896)
Carrying value						
At 31 March 2025	62	105	-	287	-	454
At 31 March 2024	86	46	-	315	33	480

The Authority owns all assets capitalised other than right-of-use assets, leased property and leased equipment, which are held under lease. The Authority has no finance leases.



Note 10. Right-of-use assets

	Property	Vehicles	Office equipment	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 April 2024	2,595	215	37	2,847
Additions	-	70	-	70
Disposals	-	(5)	(10)	(15)
At 31 March 2025	2,595	280	27	2,902
Depreciation				
At 1 April 2024	(236)	(53)	(17)	(306)
Charge for year	(131)	(63)	(8)	(202)
Disposals	-	5	10	15
At 31 March 2025	(367)	(111)	(15)	(493)
Cost				
At 1 April 2023	2,565	124	37	2,726
Revaluations	30	-	-	30
Additions	-	133	-	133
Disposals	-	(42)	-	(42)
At 31 March 2024	2,595	215	37	2,847
Depreciation				
At 1 April 2023	(118)	(32)	(6)	(156)
Revaluations	12	-	-	12
Charge for year	(130)	(63)	(11)	(204)
Disposals	-	42	-	42
At 31 March 2024	(236)	(53)	(17)	(306)
Carrying value				
At 31 March 2025	2,228	169	12	2,409
At 31 March 2024	2,359	162	20	2,541



Note 11. Intangible assets

	Software	Assets under construction	Total
	£'000	£'000	£'000
Cost			
At 1 April 2024	115	120	235
Additions	-	96	96
Disposals	(11)	-	(11)
At 31 March 2025	104	216	320
Amortisation			
At 1 April 2024	(52)	-	(52)
Charge for year	(22)	-	(22)
Disposals	11	-	11
At 31 March 2025	(63)	-	(63)
Cost			
At 1 April 2023	115	-	115
Additions	-	120	120
Disposals	-	-	-
At 31 March 2024	115	120	235
Amortisation			
At 1 April 2023	(31)	-	(31)
Additions	(21)	-	(21)
Disposals	-	-	-
At 31 March 2024	(52)	-	(52)
Carrying value			
At 31 March 2025	41	216	257
At 31 March 2024	63	120	183

Note 12. Investments

The Park Authority holds an investment in National Parks Partnerships LLP. At incorporation, the Park Authority and the other 14 UK National Parks contributed £12,000 for an equal share in the entity with a further capital call in March 2018.

The investment was fully impaired as at 31 March 2018, as the capital contributions cannot be withdrawn or paid back. Under IFRS 9, the investment is measured at a fair value through the Statement of Comprehensive Net Expenditure. The fair value is assessed as nil, which is the same as the carrying value in the prior year.



Note 13. Trade receivable and other current assets

	2025 £'000	2024 £'000
Amounts falling due within one year:		
Trade receivables	22	25
Project income debtors	883	459
Prepayments and accrued income	242	203
	1,147	687

Note 14. Cash and cash equivalents

	2025 £'000	2024 £'000
Balance as at 1 April	2,171	1,613
Net change in cash and cash equivalent balances	171	558
Balance as at 31 March	2,342	2,171

The year end balances were held in commercial bank accounts, treasury deposit or as cash in hand.

Note 15. Trade payables and other current liabilities

	2025 £'000	2024 £'000
Amounts falling due within one year:		
Trade payables	10	349
Accruals	1,097	1,373
Deferred income	1,639	245
Holiday pay accrual	263	266
Current part of lease liabilities	189	178
	3,198	2,411
Amounts falling due over one year:		
Lease liabilities	2,255	2,384
	5,453	4,795

Note 16. Pensions

The Park Authority is a member of the Principal Civil Service Pensions Scheme (PCSPS) which is an unfunded multi-employer defined benefit scheme. The Park Authority is unable to identify its share of the underlying assets and liabilities of the scheme. A full actuarial valuation was carried out as at 31 March 2020, details of it, and annual Resource Accounts, can be found at www.civilservicepensionscheme.org.uk



For the year ended 31 March 2025 employer's contributions of £1,198,907 (2023/24: £1,022,633) were paid to the PCSPS. The contributions were payable the rate of 28.97% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contribution periodically and following a full scheme valuation this rate will be applied until 2026/27. (2023/24: The contributions rates were revised for 2019/20 and were used unchanged until 2023/24. The rates used were between 26.6% and 30.3% of pensionable pay.) The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

All employees have the opportunity to join the scheme, and can also opt to open partnership pension accounts, a stakeholder pension with an employer contribution. Employer's contributions to the partnership pension provider during 2024/25 were £36,143 (2023/24: £23,043).

Note 17. Capital commitments

Contracted capital commitments at 31 March 2025
not otherwise included in the financial statements

Property, plant, and equipment

2025 £'000	2024 £'000
46	139

Note 18. Leases

The Authority has entered into leases in the normal course of our operating activities. Rentals on leased assets are accounted for under IFRS 16 whereby a right-of-use asset and lease liability are recognised in the financial statements. Depreciation is charged on the right-of-use asset and interest is charged to the lease liability. Details of the right-of-use assets included in the Statement of Financial Position and of the depreciation charge recorded in the Statement of Comprehensive Net Expenditure are shown in Note 10.



Obligations under non-cancellable leases are given in the table below:

	Land and buildings		Motor vehicles and office equipment	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Not later than 1 year	120	120	69	58
Later than 1 and not later than 5 years	454	476	123	133
Later than 5 years	1,679	1,776	-	-
	<u>2,253</u>	<u>2,372</u>	<u>192</u>	<u>191</u>

The expense related to short-life leases was £nil (2023/24: nil). The expense related to low value assets was £1,440 (2023/24: £1,440).

The cash outflow in respect of leases for year ended 31 March 2025 was £221,487 (2023/24: £146,609).

Interest on lease liabilities recognised in the Statement of Comprehensive Net Expenditure for the year ended 31 March 2025 was £33,330 (2023/24: £33,554).

Note 19. Contingent liabilities

The Park Authority is the lead body for Heritage Lottery Fund supported projects the Capercaillie Framework Project and the new Cairngorms 2030: People and Nature Thriving Together (formerly known as the Heritage Horizons project) as well as being the Accountable Body for Cairngorms LEADER which administered the European funded project (LEADER) on behalf of the Cairngorms Local Action Group (concluded in 2021/22).

Given the nature of these arrangements, advances are made to projects and grant applicants which in turn are reclaimed from the funders. It is possible that funds advanced may fall to be irrecoverable. At this time there is uncertainty whether any liability will arise or its value.

Beavers were reintroduced to the Park in December 2023, and as a consequence concern has been expressed about the effect of beaver burrowing on flood banks and the resulting impact on agricultural land, The Park Authority will provide grant assistance for any breach in the flood banks in the National Park that is proven to be caused by beaver burrowing and where the flood bank was shown previously to be



in good condition (as per flood bank surveys). This specific offer of grant assistance to remediation of damaged flood bank will be in place until March 2026, when future agriculture payments systems are changed nationally. The Park Authority will be seeking to ensure the future agri-environment schemes provide appropriate support for farmers and the role they play in managing protected species and natural flood management.

The Directors are of the opinion that the likelihood of financial claim from this arrangement is low. The financial cost, should a single claim arise, is estimated to be a maximum of £50,000, giving a potential risk of £100,000 in any one year.

Note 20. Related party transactions

The Park Authority is a Non-departmental Public Body of the Scottish Government. The Park Authority's sponsoring body is the Natural Resources Division, Environment & Forestry Directorate.

The Scottish Government and the Natural Resources Division, Environment & Forestry Directorate are regarded as related parties with whom there have been various material transactions during the year in the normal course of operations.

In addition, the Park Authority has had a small number of material transactions with other Scottish Government departments and other central, local UK government bodies including: Aberdeenshire Council, Angus Council, Audit Scotland, Civil Service Pension Fund, Dartmoor National Park Authority, Disclosure Scotland, Forestry and Land Scotland, HM Revenue & Customs, Highland Council, Highlands and Islands Enterprise, Lake District National Park Authority, Loch Lomond & Trossachs National Park, The Moray Council, Nature Scotland, NHS Highland, Northumberland National Park, The Peak District National Park Authority, Scottish Forestry, Scottish Environmental Protection Agency (SEPA), Scottish Land Commission, Scottish Police Authority, South Downs National Park Authority and South of Scotland Enterprise.

There were neither payments nor receipts outstanding at either year end.

No Board member, senior manager or other related parties have undertaken any material transactions with the Park Authority during the year.

The table below provides information on transactions undertaken by the Park Authority with organisations supported by Board members and senior managers.



	24/25		23/24	
	Payments £,000	Receipts £,000	Payments £,000	Receipts £,000
Geva Blackett as appointee Ballater Royal Deeside – grants	5	-	-	-
Marr Area Partnership (husband chair)	10	-	-	-
Braemar Community Limited (husband chair)	31	-	12	-
David Cameron, Derek Ross (until 13 June 2023), Eleanor Mackintosh (from 23 August 2023) trustees of the Cairngorms Trust – support payments and contributions to sustainable transport within the National Park and nature recovery etc..	50	-	181	-
Janet Hunter trustees of The Outdoor Access Trust for Scotland (OATS) – resigned from OATS Board 31 August 2023, and from Authority Board on 7 September 2023.	-	-	16	-
Jackie Brierton, Growbiz	30	-	12	-
Bill Lobban, director Cairngorm Mountain Limited	-	-	8	-
Bill Lobban, advisor Grantown ~Museum	-	-	2	-
Douglas McAdam – payments made to Countryside Learning before leaving Board on 31 October 2023.	-	-	4	-
Steve Micklewright, CEO, Trees for Life	-	-	40	-
Xander McDade to September 2024, Sandy Bremner from September 2024, Grant Moir representative National Parks UK – annual subscription	12	63	12	10
Fiona McLean, rector of University of the Highlands and Island – grant	5	-	2	-
Member of National Lottery Heritage Fund Board for Scotland		1,868	-	1,183



	24/25		23/24	
	Payments	Receipts	Restated* Payments	Receipts
	£,000	£,000	£,000	£,000
Gaenor Rodger, non-exec director of NHS Highland (resigned from Board 31 October 2023)	-	-	24	-

*Updates have been made to the prior year comparative figures as further information on these relationships has become available.



Note 21. Third-party assets

The Park Authority acts as custodian for cash received for restoration and aftercare of two quarries (£153,658) and for developers' contributions (£193,457) held until such time that a decision is made on the application of those funds. Neither the Park Authority nor Scottish Government more generally has a direct beneficial interest in those funds at the year end. Third-party assets are not public assets and are not recorded in the primary financial statements.

	2025	2024
	£'000	£'000
Bank balances and monies on deposit	347	257



APPENDIX 1 – ACCOUNTS DIRECTION



CAIRNGORMS NATIONAL PARK AUTHORITY

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of The National Parks (Scotland) Act 2000, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2022, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRoM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 12 January 2006 is hereby revoked.

Signed: Donald Henderson, Deputy Director of Nature Division
by the authority of the Scottish Ministers

Dated: 02 August 2023