# Paper 5

# Annex 1

Cairngorms
National Park Authority
Ùghdarras Pàirc Nàiseanta a'
Mhonaidh Ruaidh

# Annual report and accounts 2025/26

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

# AITHISG BHLIADHNAIL AGUS CUNNTASAN 2025/26

**...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 2025-26 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/2026/221: Cairngorms National Park Authority Report and Accounts 2025/26

# CONTENTS


| | Page |
|---|---|
| 1 PERFORMANCE REPORT | |
| 1.1 Key Personnel and Sponsoring Body | 3 |
| 1.2 Chief Executive's Forward | 5 |
| 1.3 The Park Authority | 7 |
| 1.4 Strategic Aims and Priorities 2025/26 and beyond | 14 |
| 1.5 Key issues and Risks | 17 |
| 1.6 Financial Performance Summary | 18 |
| 1.7 Operating Performance Summary | 25 |
| 2 ACCOUNTABILITY REPORT | |
| 2.1 Governance Report | 49 |
| 2.1.1 Directors' Report | 49 |
| 2.1.2 Statement of National Park Authority's Responsibilities | 56 |
| 2.1.3 Statement of Board's Responsibilities | 56 |
| 2.1.4 Statement of the Accountable Officer's Responsibilities | 57 |
| 2.2 Governance Statement | 58 |
| 2.3 Remuneration and Staff Report | 67 |
| 2.4 Parliamentary Accountability Disclosures | 87 |
| 2.5 Independent Auditor's Report to the Members of the Cairngorms National Park Authority, the Auditor General for Scotland and the Scottish Government | 89 |
| 3 FINANCIAL STATEMENTS | |
| 3.1 Statement of Comprehensive Net Expenditure | 93 |
| 3.2 Statement of Financial Position | 94 |
| 3.3 Statement of Cash Flows | 95 |
| 3.4 Statement of Changes in Taxpayers' Equity | 96 |
| 3.5 Notes to the Financial Statements | 97 |
| APPENDIX 1 Accounts Direction | 121 |

# 1 PERFORMANCE REPORT

## PERFORMANCE OVERVIEW

Cairngorms National Park Authority presents this Annual Report and Accounts for the year from 1 April 2025 to 31 March 2026 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 structure of the Authority, and its aims and purposes; it provides a summary of the Authority's performance during the year and the impact and management of key risks.

## 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 2025/26 from each of these three appointment routes are:

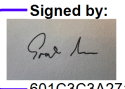
**Board members**

(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
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)
Ian McLaren (Angus) (appointed 22/09/2025)
Anne Ross (Aberdeenshire)
Derek Ross (Moray)
Michael Williams (Perth & Kinross)

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.

Signed by:

601C3C3A271B464...

**Chief Executive and Accountable Officer**
Grant Moir

**Directors**
David Cameron - Corporate Services and Deputy Chief Executive Officer
Andy Ford - Nature and Climate
Gavin Miles – Planning and Place

## 1.2 Chief Executive's Forward

It is my pleasure to present the Cairngorms National Park Authority's Annual Report and Accounts, covering the year from 1 April 2025 to 31 March 2026.

From the approval of our pioneering new fire byelaw to major developments in our Cairngorms 2030 programme and exciting progress in our conservation work, it's been a busy time at the Park Authority.

The byelaw is one of a range of measures we are working on with partners to mitigate the growing risk of wildfire to communities, landscapes and wildlife across the National Park. It was developed following extensive public consultation and Scottish Government's approval in September 2025 was a significant milestone, paving the way for its introduction in April 2026.

Cairngorms 2030's second full year of delivery was inspirational to say the least. This ambitious £42 million programme, spanning 20 projects, aims for the Cairngorms to become the UK's first net zero national park. With over 90 partners involved, it's incredibly rewarding to see how it's progressing.

The 2025/26 figures for Cairngorms 2030 speak for themselves: 475 hectares of native woodland were planted; over 1,800 hectares of peatland are now on the road to recovery; more than 2,000 people engaged in our community events; and new school 'bike buses' gave around 70 children a taste of active travel. Alongside that, a panel of people with a passion for the National Park were recruited to design a new £1m community fund from the ground up. Cairngorms 2030 is supported by The National Lottery Heritage Fund, with thanks to players of the National Lottery.

With 25 per cent of the UK's most threatened species living in the National Park, it is one of the most significant places for nature conservation. The past year saw some notable progress in our work to protect the iconic capercaillie, freshwater pearl mussel and narrow-headed ant, bolstered by a £1.2m grant from Scottish Government's Nature Restoration Fund. The investment has also gone towards a catchment resilience strategy for the River Dee and improving tree stock for aspen and native montane species.

There has been significant progress on the development of the next Local Development Plan with a call for sites and ideas consultation and the submission

of the Evidence Report to the Reporters Unit. At the same time the Planning Committee has approved a range of developments across the National Park.

At a national level, the passing of the Natural Environment (Scotland) Act is a milestone for National Parks in Scotland. It modernises the aims and powers of Scotland's National Park Authorities and provides a renewed context for the development of the 2027-32 National Park Partnership Plan that we are focussing on developing with partners over the course of the next year.

We look forward to continuing to work closely with partner organisations, communities and businesses to look after this precious National Park for generations to come.

Grant Moir
Chief Executive and Accountable Officer
09 October 2026

## 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 Service 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. 475 hectares of native woodland were planted; over 1,800 hectares of peatland were restored. With financial support from Scottish Government's Nature Restoration Fund, we made significant progress in our work to protect the capercaillie, freshwater pearl mussel and narrow-headed ant. The investment also supported the development of a catchment resilience strategy for the River Dee and the improvement of tree stock for aspen and native montane species. Beavers, introduced to the Park during 2023, continue to thrive.

A new and pioneering fire byelaw was approved during the year. 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), continued into its second full year of activity, with impressive delivery across all of the projects making up the programme.

Our planning team were engaged with the development of the next Local Development Plan and the submission of the Evidence Report to the Reporters Unit.

Overall, the Park Authority's responsibility for funds under management, primarily made available by Scottish Government, increased from £13.9m in 2024/25 to £17.7m in 2025/26.

**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 2026/27 from Scottish Government – grant-in-aid, funding for peatland restoration and for nature restoration - has increased by £0.676m over that awarded for 2025/26, allowing the Park Authority to expand its delivery, particularly in respect of nature restoration and conservation. Over 2026/27, 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 sixth 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. 2026/27 will be the third full year of the project, which commenced in mid-January of 2024, and will continue until January 2029.

Our budget for the 2026/27 financial year, approved by the Board in March 2026, provides total funds under management for the year ahead of £21.3m: a forecast increase of £3.5m over that in 2025/26.

**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.

A graphical representation of the progress made on the Authority's aims (as recorded in the National Park Partnership Plan) is provided in the Performance Review section of this report (pages 44-46). The Red / Amber / Green (RAG) rating describes the Park Authority's assessment of how well delivery is progressing towards these targets. A summary of this performance by theme is shown below:

| Objective | Description | RAG rating |
|---|---|---|
| Nature and climate | Woodland expansion<br>Peatland restoration<br>Nature restoration | |
| People | Creation of paths and long-distance routes<br>Provision of ranger services<br>Improvement of visitor infrastructure<br>Formulating approaches to active travel | |
| Place | Monitoring the Cairngorms Local Development Plan<br>Delivering housing<br>Contributing to the development of the wellbeing economy plan<br>Creation of a sustainable tourism action plan | |

Ongoing work to progress delivery includes:

- Completion of the Cairngorms Nature Index
- Collation of data on gamebird releases and their impact
- Community wealth building
- Investment in accessibility services

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**: potential constraints arising from pressure on public sector finances; 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 annualised budgets and 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**: improvement of corporate systems. There has been significant organisational change as a result of the implementation of new digital systems. The organisation has adapted well to these positive changes.

- **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 maintained the standards required for Cyber-security plus accreditation and we continued to 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.

- **Workforce management**: maintaining a workforce that is sufficiently flexible to respond to changing strategic priorities and to changes in the scale of operations. We have developed and updated our workforce management strategy; internal consultation on this proposal will inform the future delivery of this strategy.

# PERFORMANCE REPORT: PERFORMANCE ANALYSIS

This section provides information on the performance of the organisation over the year ended 31 March 2026, our aims and priorities, our achievements and financial results.

## 1.4 Strategic Aims and Priorities 2025/26 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 the development of appropriate shared services, 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 Service 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 over future years' funding levels continues to be a key risk 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 2026/27 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 has been developed to 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), 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 2025/26 (including funding for peatland restoration and from the Nature Restoration Fund) was again favourable and increased in total by £3.1m. The resource allocation increased by £1.5m, while capital increased by £1.6m. A successful year's peatland restoration programme cost less than anticipated, and the Peatland capital grant drawn down in the year was voluntarily reduced by £0.360m at the Spring Budget Revision (SBR); in addition, £0.137m of funding for peatland restoration, which was drawn down but not required has been deferred and will be applied as advance funding for the 2026/27 restoration programme.

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 28 March 2025.

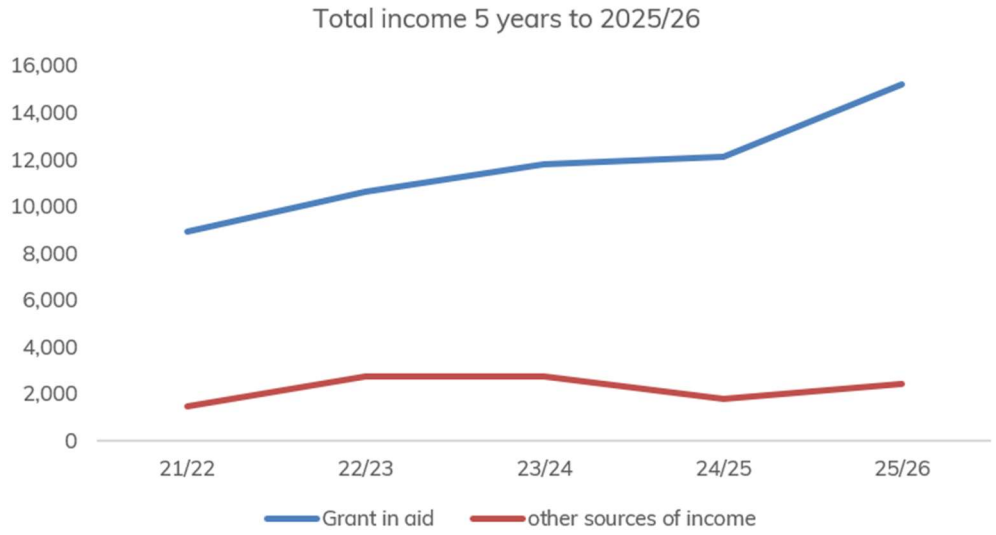
| Income and expenditure | Outturn £'000 | Budget £'000 | Variance £'000 |
|---|---|---|---|
| **Income** | | | |
| Grant-in-aid Resource funding | 8,141 | 7,916 | 225 |
| Grant-in-aid Resource funding peatland | 650 | 650 | 0 |
| Grant-in-aid Capital funding general | 1,750 | 1,750 | 0 |
| Grant-in-aid Capital funding peatland recovery | 3,483 | 3,000 | 483 |
| Grant-in-aid Capital funding nature recovery | 1,195 | 220 | 975 |
| **Grant from sponsoring department** | **15,219** | **13,536** | **1,683** |
| | | | |
| Community Led Local Development (CLLD) | 352 | 350 | 2 |
| Cairngorms 2030* | 1,645 | 4,078 | (2,433) |
| Other operational income | 324 | 158 | 166 |
| **Total other generated income**** | **2,321** | **4,586** | **(2,265)** |
| | | | |
| **Total income** | **17,540** | **18,122** | **(582)** |
| | | | |
| **Expenditure** | | | |
| Staff and Board costs*** | (7,399) | (7,378) | (21) |
| Running costs | (1,125) | (975) | (150) |
| Operational plan delivery | (2,282) | (3,254) | 972 |
| Peatland restoration | (3,514) | (3,020) | (494) |
| Nature Restoration | (1,195) | (220) | (975) |
| Cairngorms 2030* | (1,425) | (2,973) | 1,548 |
| Community Led Local Development (CLLD) | (290) | (280) | (10) |
| Depreciation (non-cash) | (340) | (350) | 10 |
| **Total operating expenditure** | **(17,570)** | **(18,450)** | **880** |
| | | | |
| **Net operating expenditure** | **(30)** | **(328)** | **298** |
| | | | |
| Finance expenditure (interest on leases) | (30) | - | (30) |
| Finance income | 141 | 100 | 41 |
| | | | |
| **Surplus transferred to statement of taxpayers' equity** | **81** | **(228)** | **309** |
| | | | |
| Capital assets purchased | (236) | (108) | (128) |
| Payments to decrease lease liability | (194) | - | (194) |
| Less depreciation (non-cash) | 340 | 350 | (10) |
| **Outturn vs budget presented to Board** | **(9)** | **14** | **(23)** |

* budget includes the Park Authority's contribution to the Cairngorms 2030 programme
** includes project staff costs recovered
*** includes project staff costs

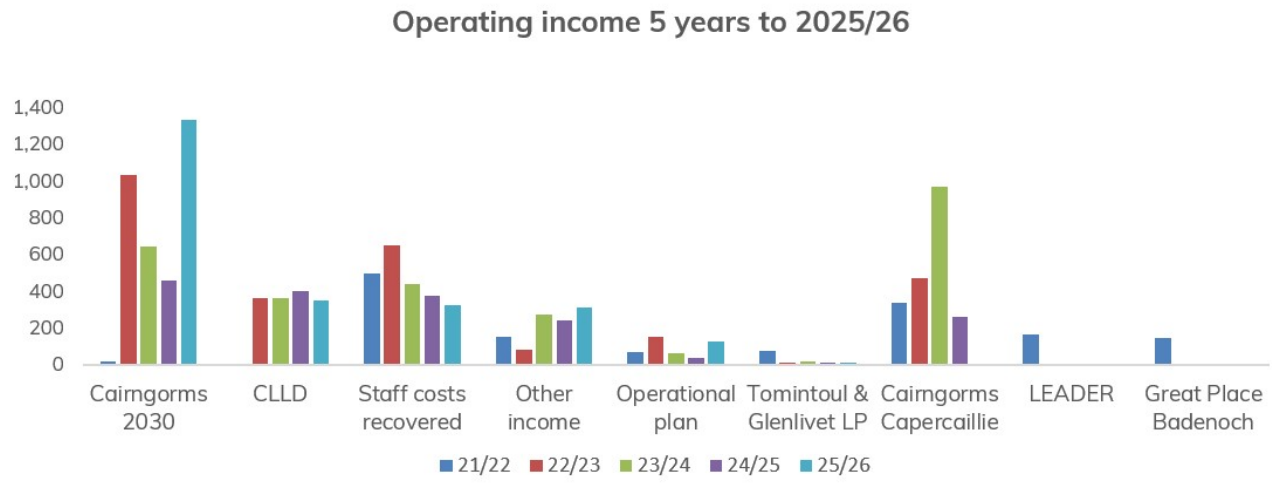
**Operating income**

Income from all other sources, including partner funding, was £0.668m higher than that received in 2024/25. Of this, £0.548 was attributable to a year-on-year increase in project income (including staff costs recovered) from NLHF.

Overall total income has increased by 70% over the five years since 2021/22; grant-in-aid has also increased by 70%, as is shown in 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 2021/22, the split of the income, including completed projects, significant ongoing projects and operational plan activity is shown below.

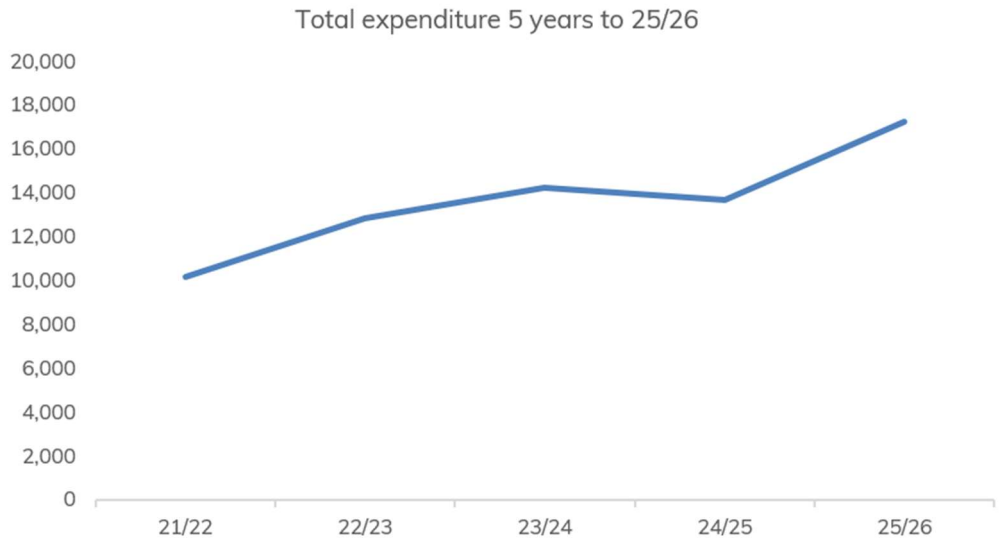


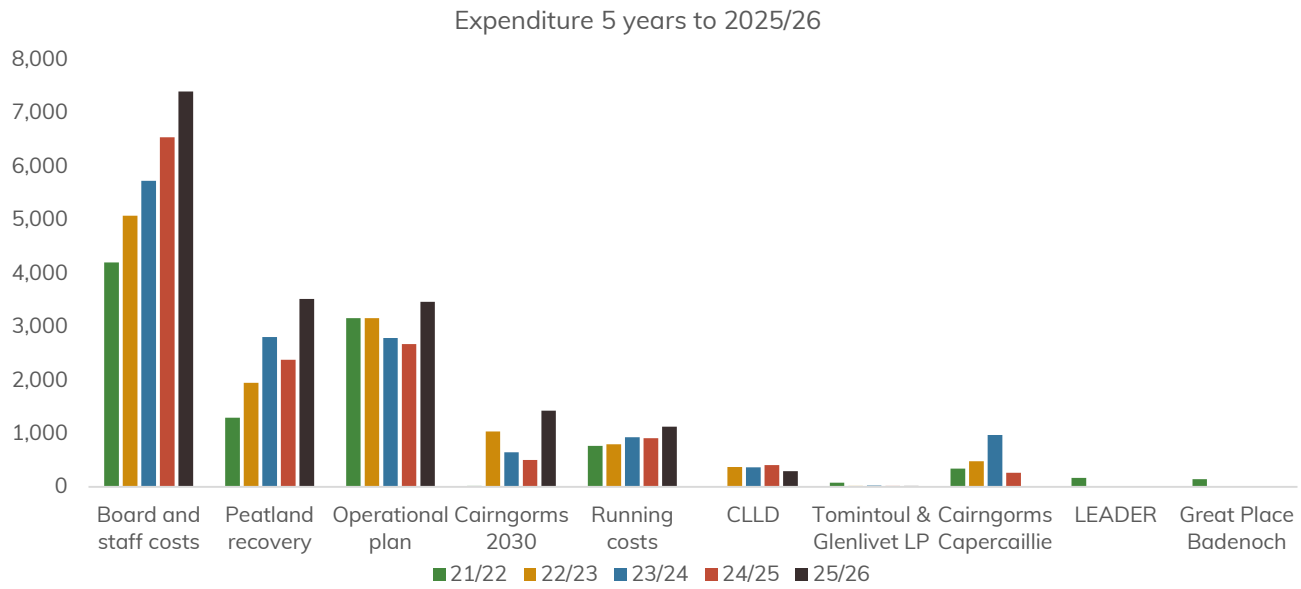
Between 2021/22 and 2024/25 Income from operational plan activities reduced consistently, reflecting the change in emphasis from short-term investment towards significant ongoing projects supported by the National Lottery Heritage Fund, and the realignment of operational plan objectives as the Authority moved towards Cairngorms 2030. To an extent, it also reflected the reduction in funding available from other public sector bodies, or bodies funded by central government. This year, however, the Park Authority is grateful to have received sponsorship in support of its nature and climate delivery.

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 set to end 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 and 2025/26 reflect the completion of two full years of the 5-year project.

**Operating expenditure**

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






Staff costs, including Board fees, net of recoveries, accounted for 40.0% of total income (2024/25 44.3%). As a percentage of the grant-in-aid received this was 46.5% (2024/25 50.9%).

By agreement, the Peatland grant-in-aid was reduced in year by £0.360m, and we ended underspent on the reduced grant awarded by £0.137m. 18 projects were supported in 2025/26, with an estimated 1,800 hectares of peatland brought into restoration, against a target for the year of 1,400ha.

**Non-cash**

A non-cash budget of £0.350m was allocated by Scottish Government for 2025/26 (2024/25 £0.352m) to cover depreciation of capitalised intangible and tangible assets, and right-of-use assets; depreciation charged to the SoCNE totalled £0.340m for the year.

**Transfer to / from Taxpayer's funds**

We are transferring £0.081m to Taxpayer's equity for the year (24/25: transfer from Taxpayer's equity £0.110m) as summarised in the table below.

| | £'000 |
|---|---|
| Total cash grant-in-aid received | 15,219 |
| Less net expenditure | (14,798) |
| Net surplus before non-cash allocation | 421 |
| Less depreciation (non-cash) | (340) |
| Transfer for the year to Taxpayers' Equity | 81 |

As shown below, the outturn for the year is a net overspend before depreciation (non-cash) of £9,000, equivalent to (0.06)% of grant-in-aid received, which lies within the parameters of our Key Performance Indicator for annual expenditure (overspend of no more than 1%; underspend of no more than 2%).

| | £'000 | Percentage of grant-in-aid |
|---|---|---|
| Total cash grant-in-aid received | 15,219 | |
| Less net expenditure | (14,798) | |
| Less capital purchases | (236) | |
| Less decrease in capital element of lease liability (IFRS 16) | (194) | |
| Outturn (net deficit) for the year | (9) | (0.06)% |

**Changes in non-current assets**

Movements in non-current assets are shown in Notes 9,10 and 11.

**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 observes the Better Payment Practice Code which seeks to pay suppliers within 10 days of receipt of a valid invoice in accordance with Scottish Government targets. During the year to 31 March 2026, the time taken to pay creditors achieved an average of 22 days (2024/25: 10 days), with 49.3% (2024/25: 66.40%) of payments being made within the target timescale.

The significant change in this figure year-on-year is primarily attributed to the implementation of new systems within the Authority. These systems are expected

to decrease the average time taken to pay creditors once fully embedded as well as reducing fraud risk for the Authority and its suppliers.

**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 2025/26.

## 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. All reports are available as downloadable documents on the Park Authority's website. 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.

### 2025/26 Activity Highlights

#### Land management, nature and climate

**Peatland restoration -** During 2025/26, the Peatland team delivered restoration activity across 18 projects within the Park, bringing over 1800 hectares of peatland under restoration between 1 April 2025 and 31 March 2026.

Alongside delivery on the ground, work has progressed on multi-year restoration planning for several large estates, helping to establish a stronger and more reliable pipeline of projects for future years.

The current focus is on project design and tendering for schemes within the 2025/26 delivery pipeline. Increased capacity within the Peatland ACTION team has supported the development of these longer-term plans, while grant funding is

also being directed towards third-party development work. Together, these measures are intended to support a more strategic approach, strengthen private sector capacity, and make best use of Park Authority staff resources.

To date, 10 development grants have been awarded to support the design of around 2,538 hectares of future restoration, and the team remains on track to deliver 10 multi-year plans, with this phase of work expected to conclude by the end of May 2026.

**Deer and herbivore impacts -** During 2024/25, the Park Authority piloted a venison subsidy scheme to encourage increased culls in parts of the National Park with the highest deer densities. Cull targets in these areas were achieved and populations reduced. NatureScot also trialled comparable incentive schemes in two further pilot areas, focused on roe deer in Central Scotland and sika on the south-east side of Loch Ness. Building on this experience, a similar scheme was delivered during the 2025/26 red deer hind season, with incentive levels and cull targets agreed with Deer Management Groups

**Gamebird management -** This year also saw publication of the first detailed assessment of gamebird release numbers and densities within the National Park. Prepared by the Game and Wildlife Conservation Trust, the report draws on National Gamebird Census data from 2000 to 2023 and interviews with managers from 10 of the 22 estates believed to release gamebirds in the Park. Across the ten participating estates, the average releases over the three most recent seasons since 2022 were 53,966 pheasants and 24,413 red-legged partridges. Establishing this evidence base is an important step in understanding both the positive and negative biodiversity impacts of gamebird release in the Cairngorms.
The report forms part of the National Park Partnership Plan commitment to establish baseline data on release activity and will form the basis of further study into the biodiversity impacts of released gamebirds within the Cairngorms National Park.

**Fire management -** Fire management was a major focus during the year following the Dava wildfire in late June, which affected around 10,000 hectares and was the largest wildfire in recorded Scottish history. More than 100 people

from estates, farms and nature reserves were involved in tackling the fire. The Park Authority's Grantown office served as the Incident Command Headquarters for the Scottish Fire and Rescue Service and also acted as a hub for community support and supplies during the response. The Park Authority further supported ministerial and official visits to the site, including visits by the Minister for Agriculture and Connectivity, the Director of Agriculture and Rural Economy, and the Muirburn Code Working Group.

In the aftermath of the fire, the Park Authority provided funding, administered through Scottish Land and Estates, to help offset the costs of damage to equipment and vehicles incurred by private sector partners during the firefighting effort. The experience has also reinforced the importance of the Integrated Wildfire Management Plan, and staff have continued to work with a number of estates on developing fire management plans.

**Climate Adaptation Fund -** The Climate Adaptation Fund attracted strong interest this year, with more than 60 expressions of interest and over 30 full applications received.

**Strategic Land Management Plans -** Strategic Land Management Plans also saw strong engagement from landowners. Funding available through Cairngorms 2030 to Deer Management Groups in the south of the Park was heavily oversubscribed, with more than 30 applications requesting a total of £3.2 million. Expressions of interest were assessed against the programme's ambitions for innovation, transformation and collaboration, as well as its wider aim of supporting land managers in addressing the twin crises. Land Managers were provided with opportunities to develop proposals into full project plans or, where appropriate, to pursue delivery through alternative funding routes.

**Nature Restoration Fund -** This year, support from the Nature Restoration Fund of £1.2 million enabled strong progress across the Cairngorms Nature Action Plan and the Capercaillie Emergency Plan. Working with 27 partners across 20 landholdings, the Park Authority helped remove over 12,000 metres of deer fencing, expand woodland grazing across more than 4,000 hectares of capercaillie habitat, carry out heather management over 150 hectares, and expand diversionary feeding across 90% of landholdings supporting female

capercaillie. The year also saw important advances in wider species recovery and resilience to climate change, including support for aspen habitat work, freshwater pearl mussel planning, successful development of wood ant and narrow-headed ant breeding methods.

**Raptors -** This year brought an important but concerning update on raptor conservation in the National Park. The peregrine report, published in November 2025, showed that breeding pairs have declined by 56% since 2002, with fewer than half of territorial pairs successfully fledging young in 2024. The findings highlight the scale of the challenge and point to a combination of pressures, including upland land management practices, reduced prey availability, wildlife crime and the recent impacts of avian flu.

**Catchments -** The catchments programme strengthened significantly over the year, with appointment to the post of River Dee Catchment Project Officer in November 2025 as part of the Public Service Reform pioneer catchment programme. This work has helped build a more coordinated approach to delivering environmental outcomes across the Dee catchment, while also supporting the Dee Resilience Group. Progress was also made on longer-term resilience planning through work with the River Dee Trust to develop a hydrological model of the upper catchment, helping identify where nature-based solutions can have the greatest effect in improving drought and flood resilience.

**Beavers** – the beaver population continued to make encouraging progress this year. Additional releases brought the total number of beavers released under the Park Authority's five-year licence to 37 by mid-December, with the total Upper Spey catchment population reaching 57 including kits born in the Park. Monitoring and public engagement also expanded, with breeding confirmed across most territories through kit watches and annual survey work, while the Beaver Management and Mitigation Group continued to oversee how impacts are being managed on the ground. Funding secured through National Parks UK's partnership with Pearl and Dean also helped raise the profile of the project through a dedicated cinema advert.

**Freshwater pearl mussel** – Freshwater pearl mussel recovery work advanced well over the year through stronger partnership working and practical preparation

for future conservation action. The Park Authority worked with partners including the Spey Fishery Board, NatureScot and the James Hutton Institute to explore the feasibility of conservation breeding facilities and assess habitat on the Dee and Spey catchments for potential future release sites. A new Cairngorms Freshwater Pearl Mussel strategy group was also established to guide the recovery plan, while survey, electrofishing and genetic assessment work supported future translocation planning. During periods of low water on the Spey, staff also took direct action to protect around 2,500 mussels by moving them into deeper water.

## People and place

**Volunteering and health walks -** Volunteering and health walk activity grew over the year, with new volunteer rangers recruited and trained, established volunteers reaching major contribution milestones, and health walk provision expanding through increased local leadership and the launch of three new Health Walks. The programme continued to support visitor engagement and community wellbeing, while also opening up new opportunities for staff and volunteers to contribute to practical conservation and nature-based activity. Overall, the year demonstrated the value of volunteer capacity in extending the Park Authority's reach and strengthening community participation.

**Ranger services** – The ranger service adapted significantly during the year in response to changing operational demands. A restructure was completed to strengthen leadership capacity and prepare for the additional responsibilities associated with the fire byelaw, while seasonal, trainee and permanent staff together maintained a visible presence during the busiest visitor periods undertaking over 1,100 patrols. Rangers continued to play an important role in visitor engagement, fire prevention messaging and community outreach, with evidence suggesting that sustained communication is helping to influence behaviour. A permanent, all-year ranger post was created covering Angus and North Perthshire, which continues the seasonal visitor-related activity in the area and creates new opportunities for rolling out activity such as school visits and junior ranger programmes to that area. This year has therefore been one of both operational delivery and preparation for an expanded role in 2026.

**Active and sustainable transport** – Active and sustainable transport work moved forward through a combination of design development, partnership working and targeted investment. Progress was made on the next stage of active travel

planning in several communities, while transport infrastructure audits and new working groups helped build a stronger evidence base for future improvements. Support for bus stop upgrades, cycle carriage on buses and mobility hub development also demonstrated a practical commitment to improving transport choices for residents and visitors. The year has therefore been one of foundation-building, positioning key projects to move into further development and delivery.

**Paths and long-distance routes -** This year saw steady progress on path improvements and long-distance routes across the National Park. Delivery continued on priority sections of the Speyside Way, including completion of an upgrade between Insh and Inveruglas and further gate removal to improve accessibility. Across the wider network, accessibility continued to be a key theme with the accessible paths toolkit for land managers and path groups produced, and funding ring fenced to support accessibility improvements. Together, this work has improved access for walkers, cyclists, horse riders and people using wheelchairs or buggies, while laying the groundwork for further route development in 2026. Rollout of the new style community path leaflets continued with one for Tomintoul produced in 2025 with others due to follow as existing stocks run out.

**Core Paths Plan Review -** Review of the Core Paths Plan advanced significantly over the year. Following an informal consultation, which generated a strong level of public response, and discussion with the Local Outdoor Access Forum, a draft plan was produced in March 26 for the formal consultation stage. Alongside this, supporting assessment work began, taking into account environmental, habitats and equalities considerations.

**Accessibility Internship -** Between July and October 25 we hosted an internship to work on accessibility and inclusive access. Over the course of the placement, accessibility information was gathered and updated, new path surveys were completed against accessible path standards, and practical tools were developed to support colleagues in identifying and improving routes. The internship also strengthened links with access partners and has left a useful legacy in the form of better public information, clearer internal guidance and a stronger platform for future accessibility work.

**Visitor infrastructure -** Visitor infrastructure investment remained an important area of delivery this year. Funding was allocated across a range of projects, from path works and site improvements to development activity designed to unlock future investment. The programme helped partners move forward more quickly by bringing support in earlier in the year, while planned maintenance and repair activity on key installations established a clearer pipeline of work for the years ahead. The overall effect has been to strengthen the visitor experience and improve readiness for future capital delivery.

**Wildfire and Fire byelaws**

Preparations for the introduction of the fire byelaw gathered pace over the year. Productive work with the Crown Office and Procurator Fiscal Service, alongside discussions with Police Scotland, helped develop the legal and operational framework needed for enforcement and evidence gathering. Wider engagement on wildfire also continued through partner forums, helping to build understanding of how collaborative approaches can support preparedness across the Park. Taken together, this work has positioned the Park Authority more strongly for implementation of the byelaw from 2026.

**Transport - Cycling and behaviour change activity -** Cycling and behaviour change activity expanded meaningfully over the year. Bike buses were introduced across several schools and early feedback indicated encouraging shifts towards more pupils cycling regularly. Engagement with workplaces also broadened, with repair workshops, and skills support including led rides helping to build confidence and increase access to cycling. Alongside these programmes, practical investment in bike hubs and related facilities helped reinforce the wider ambition to make cycling a more normal and supported choice across the Park.

**Local Development Plan (LDP) -** Significant progress has been made on our new LDP this year, with the Evidence Report being completed following significant engagement with members of the public and other key agencies / stakeholders. The Evidence Report was approved by Board on 13 March 2026 and was subsequently submitted to Scottish Government's (SG) Division for Planning and Environmental Appeals (DPEA) for a 'gate-check' review to ensure the evidence is sufficient. A Call for Sites and Ideas was also launched in March 2026. This provided an opportunity for people to suggest ideas that could help shape future planning policies and development priorities across the National Park, and for

landowners and developers to propose sites they believe may be suitable for development and potential allocation in the new LDP.

**Planning casework -** The Park Authority's Planning Committee has considered and approved applications for a wide range of development proposals across the National Park during the year. These include significant housing developments (including affordable housing), proposals for river / floodplain restoration and wildlife ponds in locations across the Park, community-led flood defences, estate and forestry tracks, extensions and alterations at significant visitor facilities, and business / industrial developments. In addition, the Planning Committee has responded to consultations on a number of major windfarm proposals located just outside the Park boundary, seeking to ensure they do not have an adverse impact on the special landscape qualities of the National Park. Scottish Ministers also published their decision on a planning application which they had called in for determination – approving planning permission for 22 self-catering apartments, shops, hotel and underground parking at a site in Aviemore in line with the Planning Committee's earlier decision on this application.

**Cultural Heritage Network -** One of the commitments set out in our Partnership Plan is the development of a Cultural Heritage Network for the Cairngorms. We brought together a short-term working group of nine individuals from a range of different cultural heritage backgrounds (from farming to museums and local artists) to co-design an event at Boat Hall in October.

The event brought 65 people together from across the National Park to network and explore collaboration opportunities; hear from experts in the field; develop a shared voice for cultural heritage; and consider how to influence future policy, funding and practice. A report summarising the group's findings was published in December and a second meeting followed in March, exploring a connected archive for the National Park and agreeing the scope and key priorities for the network.

To support the group's desired outcomes, the Park Authority worked with the Cairngorms Trust to launch a dedicated Communities and Cultural Heritage Fund. A total of £65,000 was awarded to 11 projects celebrating local heritage, crafts, art and music. Among those granted funding were the Braemar Local History

Group for digitising their archive material, a Kingussie High School project to design, build and launch traditional boats (including a canoe, kayak and Spey coracle), and the creation of a heritage hub in Strathdon, providing a workspace and archive storage.

**Community gathering -** As part of our efforts to support community councils and development trusts in the Cairngorms, in April we brought together over 30 representatives from across the National Park at the Victoria Halls in Ballater for a packed day of discussions. Topics included volunteering, succession planning and community fundraising. This was the second event of its kind following a similar gathering in Boat of Garten last year and our aim is to host one annually, with the agenda and location set by the community groups themselves.

**Cairngorms 2030 engagement activity -** The Cairngorms 2030 Engagement team had a particularly busy year, raising awareness of the programme and encouraging local people (from farmers to local school children) to get involved. Over the past two years the team have now reached communities in every major settlement in the National Park, a real testament to the commitment and organisation of staff on the ground.

We engaged with 233 people at this year's Grantown Show (up from 207 last year), 211 people at the Greentown Show, 35 at a dedicated Strathdon roadshow in September plus a further 25 attending a bespoke session with the local Silver Circle group beforehand. A Kincraig fun day in September saw us reach over 400 local community members, whilst 49 people joined the team at an Aviemore roadshow event in December. A further roadshow took place in Boat of Garten in January, with additional events planned for the south of the National Park later this year.

**Gaelic Language Plan -** The third edition of the Park Authority's Gaelic Language Plan was approved by Bòrd na Gàidhlig in April. The new plan, covering 2025 to 2029, supports the continued use of Gaelic and seeks to maintain it as an active language and culture within the communities of the Cairngorms National Park. In developing the Gaelic Language Plan, the Park Authority heard from more than 400 people and organisations through a six-week online consultation, which found that 90% agreed with its proposed priorities.

Increasing the use and learning of Gaelic and promoting a positive image of Gaelic are among the key priorities. A few key elements of the plan include increasing opportunities for young people to speak Gaelic; funding projects that celebrate Gaelic culture; providing Gaelic language and culture training for community representatives, staff, rangers and board; and celebrating Gaelic through our projects and channels, including Cairngorms 2030 and Badenoch: The Storylands.

**Cairngorms 2030 Communities Fund -** A centrepiece of the Cairngorms 2030 programme is the development of a £1 million Communities Fund, designed by communities from across the National Park and further afield. Recruitment of an 18-strong panel opened in January and lasted for six weeks.

The paid opportunity was promoted extensively (including via local and national press, a door-drop to 30,000 households, social media and posters in target communities) and we were delighted that over 250 people expressed an interest in being involved.

Applications were received from every major town and village in the National Park and from every age group, with applicants ranging from 16 to 85 years old. We had strong engagement from a range of under-represented groups, including ethnic minorities, LGBTQ+ and disabled people, and just under half of applicants reported having 'minimal' or 'no previous contact' with the Park Authority. The panel met for the first time on 25 March.

**Pledge Process Planet exhibition -** Working with the independent Cairngorms Creative Network (which now has over 80 members), the Cairngorms 2030 arts and culture project secured funding from the Cairngorms Trust to develop a touring version of their successful Pledge Process Planet exhibition, which was created in partnership with the sector.

The art exhibition – which is designed to connect landscape and community and inspire collective action on climate change – went on tour to Braemar and Kingussie throughout the autumn, sparking conversations around climate change.

**Visitor and resident surveys -** Results from the first ever resident and worker survey of the National Park were published in April. Independent market research

company MEL Research (who have previously worked with the Peak District National Park) 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.

82% of residents said they were proud to live and work in the National Park; 59% believed that National Park status had had a positive impact on the area; 89% said that living in the National Park has a positive impact on their physical health; and 82% said it had a positive impact on their mental health.

Residents indicated a high level of satisfaction on work happening in the National Park to preserve cultural heritage, reduce wildfire risk and protect wildlife and habitats. The survey also highlighted areas where satisfaction is lower, showing people's concerns about their ability to access affordable housing.

Results from our latest visitor survey (2024/25) were published in November, with 1,348 people taking part face-to-face and a further 1,008 taking part online. Highlights included three-quarters of visitors considering national park status important when researching holiday destinations. Overall satisfaction levels were at their highest ever, with 96% rating their visit at least 8/10 and 43% rating it 10/10. There was a strong connection with repeat guests, with a fifth of people reporting that they have visited the area more than 20 times in the past five years.

## Communications

**New National Park website -** After over a year of complex development work, the new Cairngorms National Park website was launched in June. 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 etc, and to automatically serve these messages on every webpage where they are relevant.

An 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 e.g. by screen reader users. We have also launched a new consultations module on the site, with the Core Paths Plan the first project to go live

**Social media -** In March we successfully merged our legacy Cairngorms Nature Facebook page with our existing National Park Facebook page, bringing our total audience to 89,425 across Facebook, Instagram, Twitter, LinkedIn and Bluesky (up from 66,000 pre-merger).

A new community management strategy – responding to as many comments on our posts as possible – reaped almost immediate rewards and has been successful in generating positive comments and interactions. It has also provided the opportunity to address misinformation.

**Dava wildfire -** One of the UK's largest ever wildfires took place to the north of the National Park in late June / early July. As well as coordinating multiple statements, alerts and reactive media lines (in partnership with the Scottish Fire and Rescue Service), the team created an insert for *Cairn* residents' magazine expressing our thanks to the hundreds of gamekeepers, firefighters, foresters, stalkers, farmers and land managers who helped tackle the blaze.

**Fire byelaw -** The approval of a new fire byelaw by ministers in September had extensive media coverage, leading the north STV News at Six programme and featuring prominently on BBC Reporting Scotland and across radio, print and digital outlets (total reach of 266 stories, or an estimated reach of 700 million). There was also significant press interest in the wildfire summit hosted by Scottish Government in Grantown a few weeks later, leading to follow-up articles in national and local media.

The Park Authority's Communications team worked with creative agency Bright Signals to develop a coordinated communications campaign to support the byelaw rollout, under the umbrella title of 'Protect our National Park. No flame. No

spark'. The campaign, which commenced in March, featured residents / workers from across the National Park, calling on visitors and residents alike to join them in helping reduce the threat of wildfires. It has so far reached more than 1.8 million people.

Promotion included everything from road signs to social media videos and adverts, ranger conversations, partner signage, beer mats, window stickers and leaflets. We also developed partnerships with key social media influencers, with a specific focus on teenagers / men in their early twenties and 'van life' adventurers to ensure we got the message across to key target audiences.

To provide additional insight into campaign performance, we conducted pre-byelaw surveys with 500 people (400 visitors, 100 residents) to gauge how aware they were of our messaging and will repeat this again in September to see how effective it was at influencing their behaviour.

**Publications, signage and interpretation -** Three issues of *Cairn* magazine were published over the course of the year, in July, November and March. Based on resident survey results, 44% of National Park residents read the magazine in the preceding 12 months, making it second only to social media in terms of how people get their information about the Park Authority's work.

Highlights included a fire byelaw special in March; a large feature on the Cairngorms 2030 deer larder project; results from our resident and worker survey; and a piece on the over £1 million of path upgrades taken forward in the National Park over the past three years.

Elsewhere, new interpretation panels were completed at the Charter Chest Path near Braemar, the Cairns Walk on Balmoral Estate, and the Sky Hide stargazing spot at Tomintoul. Signage was also completed at Glenmore Visitor Centre and Café, including byelaw messaging at this strategic visitor location.

**UK National Parks communications -** The Park Authority hosted an annual gathering of the 15 Heads of Communications from UK national parks at the Highland Wildlife Park in June. On the agenda was the makeup of a new UK communications service, as well as a case study from RZSS on their response to the illegal release of lynx in the National Park.

The Head of Communications and Engagement – in his role as Scotland lead on the UK communications steering group – worked with colleagues across the UK to agree a new messaging framework for all 15 UK national parks. Led by creative agency Outside of Ordinary, the results of this piece of work will be rolled out in the autumn.

**Cairngorms 2030 –** During this, the second year of the delivery phase for the Cairngorms 2030 programme, delivery has been strong. 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. Communications and engagement activity has supported delivery effectively, helping to increase visibility, participation and public understanding of programme's aims. Some of the highlights of the programme's work during 2025/26 are set out below.

Restoring and enhancing landscapes: Delivery against targets for woodland expansion and peatland restoration continued. Future farming initiatives were explored through the development of pilot farms; delivery this year included improvement of water infrastructure to allow regenerative grazing, thereby improving field ecology and soil quality. Work towards the development of climate resilient catchments has continued with the completion of designs, and the preparation of flood resilience models.

Empowerment: Climate learning and education work involved local schools in a variety of activities, including ranger-led sessions. Community arts and culture were explored with the touring of the Pledge, Process, Planet exhibition and the delivery of creative workshops. A volunteer board has been established to lead on future creative activity within the community. Recruitment of a panel of volunteers to co-design the proposed scheme for the distribution of community managed climate grants commenced in January; this is an innovative project that will inform future initiatives in participative democracy.

Transport: Active Communities planning progressed, with completion of the first design stage for planned active travel routes, supported by funding from Transport Scotland. There was solid progress in the development of active travel infrastructure, cycling initiatives and behaviour change programmes.

Health and wellbeing: The outdoor dementia resource centre at Badaguish continued its inspirational work, and there was a move into the wider topic of brain health, which offered the opportunity to work with a wider audience across Badenoch and Strathspey. The Festival for All looked at innovative ways of helping people with mobility and access issues to connect more meaningfully with nature.

## 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, 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.

**Staff Survey**
The Best Companies staff engagement survey was launched in November 2025. The Park Authority has achieved "One Star" status, and the engagement trajectory shows that our current staff group are more engaged than ever before. We have run this survey every two years since 2012, and the results are key to informing our Organisational Development Activity for the next few years. The survey measures engagement across eight factors - Leadership, My Manager, My Company, My Team, Wellbeing, Personal Growth, Fair Deal and Giving Something Back.

**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.

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, and payroll services to the Cairngorms Trust, 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 worked on renewing our Cyber Essentials Plus accreditation.

**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 $CO_2$ emissions against baseline, with latest business emissions calculated at 83.8 tonnes, a reduction of over 44% 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 maintaining a high 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: 2026/27 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 2023-27 describes how the Cairngorms National Park Authority will contribute to the delivery of the Cairngorms National Park Partnership Plan 2022-27. 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 legislative 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. | |
| 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 reversed, peatlands to recover and wider biodiversity and landscape enhancements to take place. | |
| 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. | |
| 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. | |
| A7 | Fire management | Ensure that all managed burning (muirburn) follows best practice as defined by the muirburn licensing scheme, supporting habitat restoration and recovery. | |
| 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. | |
| 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. | |
| 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. | |
| A11 | Ecological restoration | Improve ecosystem functionality and resilience across the National Park by increasing the area of land managed principally for ecological restoration. | |
| 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. | |

| Aim | | Objective | RAG rating |
|---|---|---|---|
| A13 | Species recovery | Ensure species thrive in the National Park with key assemblages across the Cairngorms within the semi-natural landscape. | |
| 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. | |
| **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. | |
| 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. | |
| B3 | Real living wage | Increase the number of Real Living Wage employers in the National Park. | |
| 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. | |
| 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. | |
| 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. | |
| B11 | Volunteering & Outdoor Learning | At least 200 volunteer rangers by 2030. Increase number of volunteer days every year | |
| **Place** | | | |
| C1 | Access to housing | Ensure that there is sufficient affordable housing stock to enable people to live and work within the National Park. | |
| 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. | |

| Aim | | Objective | RAG rating |
|---|---|---|---|
| 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. | |
| 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. | |
| 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.
**A7 – Fire management:** The implementation of the Muirburn Licensing scheme was delayed by a year following Ministerial decision. Muirburn Licensing Applications will be open from July 2026, and a new Muirburn Code will be launched in the same month. The Park Authority will work to ensure there are minimal breaches of the new Code going forward.

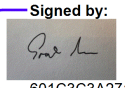
**A12 Cairngorms Nature Index:** Completion of the Cairngorms Nature Index has been slower than originally anticipated due to the complexity of data but is programmed for completion in 2026.

**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. Increased investment in barrier removal and path improvements is under way, and further funding is set aside to increase opportunities for those with disabilities that reduce their mobility.

**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.

Signed by:

601C3C3A271B464...

Grant Moir
Chief Executive and Accountable Officer
09 October 2026

# 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 2026.

**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 75 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 2025/26. The induction processes and training on key responsibilities undertaken on appointment of the current board members have continued to be built on over the course of the year. The training session on members' responsibilities under the Code of Conduct delivered in February 2025 by an experienced external trainer was followed up by further board effectiveness review sessions over the course of 2025/26, at which members considered the Board's operations and assessed their effectiveness as a collective. The Convener has undertaken a full set of individual Board development conversations with each member, identifying personal training requirements where required.

The Board has also continued to carry out '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 continues to provide time for informal business sessions throughout the year. These sessions support the development and training of members through providing opportunity for informal discussion of areas of the Park Authority's business. These discussions help inform members of key issues within sectors of the Park Authority's activities, while also helping inform staff of the general direction of board views, which supports future consideration of policy development and business planning.

The Convener has taken forward succession planning for board membership during the year, with early appointment made in April 2026 for a board role becoming vacant from November 2026.

**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 33% of our staff group have worked for the Authority for fewer than two years; a number of these colleagues are engaged on short term seasonal contracts or were 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 was 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 employed 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 Senior Management Team level. Sickness absence is included as a key performance indicator in the Park Authority's corporate performance framework. In 2025/26 the average number of days lost through sickness absence was 4.55 (4.84 days per person 2024/25).

**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 83.8 tonnes, a reduction of over 44% 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 maintaining a high 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 13 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.
- Active Cairngorms Youth Action Team have run five rounds of Youth Local Action Group funding since 2023 and awarded almost £75,489 to 80 youth projects in the National Park.
- An expanding Volunteer Cairngorms programme, with 77 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 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, Endometriosis and Men's Health and Wellbeing, 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 2025/26 we received a total of 57 information requests (2024/25: 45). 93% 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.

**Procurement**

During 2025/26, the Park Authority strengthened its procurement function through delivery of key commissions, investment in staff capability, improved internal systems, and greater transparency in market engagement. This has supported a more strategic approach to procurement, better aligned with organisational priorities and wider public value objectives.

Key delivery activity during the year included the successful procurement for the design of the Cairngorms 2030 Active Travel projects.

Staff capability was strengthened through a programme of procurement training delivered by Scotland Excel, covering specification development, evaluation, and contract management. This has helped improve confidence and consistency in commissioning practice across the organisation.

Internal systems were also developed further through the establishment of a procurement project database and contract register, improving oversight, planning, and the basis for future reporting.

The Authority also improved transparency and market engagement through a clearer pipeline of tender opportunities, supporting sustainability, Fair Work First, community wealth building, and participation from local suppliers where appropriate.

### 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 £29,357 (2024/25: £24,752). 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 89 to 92.

### 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

**Scope of responsibility**
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 and a Code of Conduct, both revised and adopted in 2024. Required additions to the Code to handle Board involvement in quasi-judicial and regulatory decision

making were agreed with the Standards Commission for Scotland. 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 2025/26.

**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 National Park.

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, with the exception of occasional meetings 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 has continued in place throughout the 2025/26 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 wbg, 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. The Board maintains a skills matrix based on self-evaluation by members, and which is updated as new members are appointed. A review of the skills matrix carried out in November 2025 identified a requirement for the future recruitment of Board members with knowledge and understanding of:

- organisational financial and risk management, and
- landscape scale nature restoration and landscape scale change management.

The Park Authority intends to carry out a full member survey in late 2026 in order to identify training needs, and to guide member appointments.

During the year, the Board held various workshops to discuss matters of effectiveness and governance, including:

- Consideration of equality duties in the public sector (March 2025)
- Discussion of the Authority's values and culture (May 2025)
- Personal use of social media (May 2025)
- Board effectiveness (August 2025)
- Horizon scanning (October 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. We have continued to support the Cairngorms Local Action Group Trust in its leadership and delivery of new Community Led Local Development funding streams. 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. 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 worked with the Scottish Land Commission, providing payroll services, together with advice and support on human resource and organisational development matters. We have also collaborated on a range of shared service delivery with Loch Lomond and the Trossachs National Park Authority (LLTNPA). We have received 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. wbg were appointed as the Park Authority's internal auditors in 2025, following an open procurement process, and have undertaken a comprehensive assessment of key internal control systems since their appointment. During the year to 31 March 2026, wbg have reported to the Audit and Risk Committee on the following reviews:

*Governance & risk*

- Corporate governance arrangements

*Operational*

- Implementation of a new finance system
- Project initiation processes
- Grant administration and management
- Follow up on previous recommendations
- IT disaster recovery (advisory review carried out in April 2026)

All recommendations made by wbg are considered, given management responses, which are considered by the Audit and Risk Committee, and implemented as appropriate.

**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 audit of the 2022/23 annual accounts. 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. Since the launch, in 2023/24, of our Organisational Development and People Strategy 2024, we have continued to improve our work processes, organisational environment, and delivery of services. The results of our 2025 staff survey have informed 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, and in accordance with the principles of The Orange Book, 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, within its established risk appetite, for areas of the 2023/27 Corporate Plan. This approach 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 Senior 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 experienced no reported nor recorded instances of data loss in the year to 31 March 2026.

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. During the year, the Park Authority worked towards renewal of its accreditation under the Cyber Essentials Plus scheme.

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 2026.

**Business continuity**

The Authority implemented its Business Continuity Plan (BCP) processes in 2020, in response to the COVID19 pandemic. 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.

The Park Authority has now adopted hybrid working arrangements, with the majority of our staff working 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.

A revision of the Business Continuity Plan is prioritised for 2026/27.

**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.

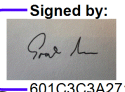
I have also been advised on the effectiveness of the system of internal control by the Board and its Audit and Risk Committee. Appropriate action is taken against any weaknesses identified and to ensure continuous improvement of our systems.

The internal auditor's annual report for 2025/26 states that:

> *We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the Organisation's risk management, control and governance processes.*
>
> *In our opinion, the Organisation did have adequate and effective risk management, control and governance processes to manage its achievement of the Organisation's objectives at the time of our audit work. In our opinion, the Organisation has proper arrangements to promote and secure value for money.*
>
> *We note that we provided a weak level of assurance regarding the Follow Up Review which will be followed up during the 2026/27 Internal Audit Plan.*
>
> *Our fieldwork was carried out between November 2025 and April 2026, and we have not undertaken any further internal audit assignments at the time of this report.*

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 Senior 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 (2025/26) and up to the date of approval of the annual report and accounts.

Signed by:

601C3C3A271B464...

**Grant Moir**
Chief Executive and Accountable Officer
09 October 2026

## 2.3 Remuneration and Staff Report

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 and 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 that of 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 2025/26 was agreed, originally as part of a multi-year settlement covering the periods 2024/25, 2025/26 and 2026/27, and subsequently amended in order to address cost of living pressures, and alignment with benchmark comparators. The amended awards were approved by Scottish Government's Remuneration Committee.

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 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 Resources 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 Senior 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 2025/26 key matters on which staff were consulted through the Staff Consultative Forum were:

- Multi-year pay awards for the years commencing 01 April 2024, 01 April 2025, and 01 April 2026.
- Analysis of the results of the Best Companies survey
- Development of new policies and strategies, including Neonatal Leave Policy; Sabbatical Policy; Overseas Work and Travel Guidance; Men's Health and Wellbeing Guidance.
- Health and safety updates from Health and Safety Committee, as well as reviewing First Aid Needs Assessment.
- Overview of equality matters, including review of the equality Mainstreaming and Outcome Report.
- Review and update of a range of employment policies either following legislative changes or owing to organisational change, including the Gender

Diversity Policy; Child and Protected Adult Policy; Flexitime Policy; Job Plan Template; Probation 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 foundation level.

During the year, an equal pay audit was carried out, using salary levels and staff numbers as at the 31 March 2026. 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. Although the 2025/26 gender pay gap has gone up slightly since the previous year, the gender pay gap amongst our staff is on an improving trend, and we have seen a downward trajectory over the past six years, from 17.9% in 2019/20 to 14.7% in 2025/26. The slight increase in 2025/26 is likely due to the fact that 69% of staff appointed in the reporting period were women, compared to 31% male appointments. New appointments are typically placed on or near the band minimum. This proportion will drive a temporary increase in the gender pay gap calculations.

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.

Over the course of 2025/26, the panel has made significant contributions to various aspects of the Authority's work, including:

- Advising on, and user testing, the accessibility of the new Park Authority website
- Advising on the Deer Larder project and potential recipients of produce, including women's shelters
- Advising on the Core Paths Plan reviews and getting updates on progress of the review, including:
  - Advising on, and review of, the accessibility audit
  - Informing research about engaging with underrepresented groups
  - Discussing correlation with the lived experience panel
- advising on the wording and content of several new policies
- advising on the most appropriate wording for the equalities monitoring section of both the Visitor Survey and the Resident Survey

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:

- Hosting a staff drop-in session to celebrate LGBT History month
- Identifying and supporting the development of several new equalities and wellbeing policies, including Adult and Child Protection, Men's Health and Wellbeing
- Advising on the Park Authority's response to the consultation on the EHRC code or practice revision following the Supreme Court's ruling on the definition of sex
- Scrutinising if any internal procedures may inadvertently be discriminatory, and informing change – e.g. compassionate leave has been revised to include non-typical family arrangements
- Advising on the Fair Work First aspect of the cleaning contract procurement
- Supporting the development of content for the equalities page on the Park Authority's new website
- Advising on the Accessible Paths toolkit
- Advising on supporting the Park Authority's presence at the Inverness Pride festivals in 2025
- Advising on several corporate Equality Impact Assessments, including for the Core Paths Plan.
- Discussing and advising on the Equalities Mainstreaming Report

**Policies for disabled people**
**(not subject to audit)**
The Park Authority is accredited as a Positive about Disability employer. Policies in place to support people with disabilities during recruitment and at work include: Recruitment and Selection, Learning and Development and Reasonable Adjustments Passport. Together, this suite of policies supports disabled colleagues by having regard to their particular aptitudes and abilities, by arranging for reasonable adjustments to the workplace, and by providing opportunities for training and career development.

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.

The Park Authority won one of the 2025 Herald and S1Jobs Top Employer Awards for our work on creating a diverse and inclusive work dynamic.

## 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 | |
|---|---|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 | 2026 | 2025 |
| Chief Exec & Directors | 4 | 4 | - | - | - | - |
| Heads of Service | 5 | 5 | 3 | 3 | - | - |
| Staff | 37 | 41 | 74 | 68 | 4 | 2 |
| | 46 | 50 | 77 | 71 | 4 | 2 |
| | 36% | 41% | 61% | 58% | 3% | 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. The organisation employs a hybrid working approach, the default position being that staff can work 50%

contractual hours from home and 50% in the office. In addition, on 1 April 2024 we reduced full-time contractual hours from 36 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

**(not 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 | **2026** | | 2025 | |
|---|---|---|---|---|---|---|
| | | | **Fees** | **Expenses** | Fees | Expenses |
| | | | **£'000** | **£** | £'000 | £ |
| **Scottish Government appointees** | | | | | | |
| Sandy Bremner | 26 05 23 | 25 05 27 | **35-40** | **2,962** | 30-35 | 6,829 |
| Jackie Brierton | 01 06 24 | 31 05 28 | **5-10** | **1,796** | 5-10 | 1,383 |
| Peter Cosgrove | 08 09 23 | 07 09 27 | **5-10** | **28** | 5-10 | 104 |
| Hanna Grist | 26 05 23 | 25 05 27 | **5-10** | **974** | 5-10 | 1,730 |
| Dr F McLean | 01 11 22 | 31 10 26 | **5-10** | **368** | 5-10 | 310 |
| Steve Micklewright | 26 05 23 | 25 05 27 | **5-10** | **322** | 5-10 | - |
| Duncan Miller | 09 11 23 | 08 11 27 | **5-10** | **0** | 5-10 | - |
| **Local Authorities nominees** | | | | | | |
| Chris Beattie (Angus) | 01 10 22 | 13 06 25 | **0-5** | **0** | 10-15 | 907 |
| Ian McLaren (Angus) | 22 09 25 | 30 09 27 | **0-5** | **728** | - | - |
| Geva Blackett (Aberdeenshire) | 31 03 19 | 30 09 27 | **5-10** | **219** | 5-10 | 276 |
| Russell Jones (Highland) | 01 10 22 | 30 09 27 | **10-15** | **0** | 5-10 | 96 |
| Bill Lobban (Highland) | 01 10 22 | 30 09 27 | **5-10** | **0** | 5-10 | - |
| Xander McDade (Perth & Kinross) | 01 10 22 | 30 09 24 | **0** | **0** | 0-5 | 1,212 |
| Ann Ross (Aberdeenshire) | 01 10 22 | 30 09 27 | **5-10** | **392** | 5-10 | 246 |
| Derek Ross (Moray) | 01 10 22 | 31 10 27 | **5-10** | **460** | 5-10 | 353 |
| Michael Williamson (Perth & Kinross) | 01 10 24 | 31 10 27 | **5-10** | **710** | 0-5 | 190 |
| **Locally elected members** | | | | | | |
| Kenny Deans (ward 1) | 23 03 23 | 23 03 27 | **5-10** | **372** | 5-10 | 543 |
| Paul Gibb (ward 5) | 23 03 23 | 23 03 27 | **5-10** | **869** | 5-10 | 524 |
| John Kirk (ward 3) | 28 03 19 | 23 03 27 | **5-10** | **0** | 5-10 | - |
| Lauren MacCallum (ward 2) | 23 03 23 | 23 03 27 | **5-10** | **0** | 5-10 | - |
| Eleanor Mackintosh (ward 4) | 28 03 19 | 23 03 27 | **15-20** | **791** | 10-15 | 465 |
| | | | | **10,991** | | **15,168** |

## Board members' Attendance at Meetings

**(not subject to audit)**

| | Board | | Planning | Committees |
|---|---|---|---|---|
| | Formal (5) | Business (11) | (8) | |
| **Scottish Government appointees** | | | | |
| Sandy Bremner | 4 | 10 | 7 | 1/1G 4/4P 3/4R |
| Jackie Brierton | 5 | 10 | 7 | 2/2[sub]P 3/4R |
| Peter Cosgrove | 5 | 9 | 8 | 2/2A 1/1[sub]G |
| Hannah Grist | 4 | 9 | 7 | 1/1[sub]P 3/4R |
| Dr Fiona McLean | 5 | 9 | 8 | 4/4A 0/1G |
| Steve Micklewright | 4 | 6 | 5 | 3/4P |
| Duncan Miller | 5 | 9 | 8 | 4/4A |
| **Local Authority nominees** | | | | |
| Chris Beattie | 0 | 1 | 2 | 1/1G 0/1P 1/1R |
| Ian McLaren | 4 | 7 | 4 | 2/2A 2/2R |
| Geva Blackett | 2 | 4 | 6 | 2/4R |
| Russell Jones | 5 | 10 | 8 | 1/1G 1/1[sub]P 3/4R |
| Bill Lobban | 5 | 8 | 6 | 3/4A |
| Anne Ross | 3 | 8 | 8 | 3/4P |
| Derek Ross | 4 | 9 | 8 | 4/4R |
| Michael Williamson | 3 | 9 | 6 | 3/4P |
| **Locally elected** | | | | |
| Kenny Deans | 4 | 7 | 6 | 1/1G 4/4P 1/1[sub]R |
| Paul Gibb | 4 | 10 | 7 | 4/4A |
| John Kirk | 5 | 10 | 8 | 1/1[sub]A 3/4P |
| Lauren MacCallum | 5 | 11 | 8 | 4/4R |
| Eleanor Mackintosh | 5 | 11 | 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 | |
|---|---|---|---|---|---|---|
| | **2025/26** | **2024/25** | **2025/26** | **2024/25** | **2025/26** | **2024/25** |
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Grant Moir | 115-120 | 95-100 | 44 | 46 | 155-160 | 145-150 |
| David Cameron | 85-90 | 80-85 | 29 | 83 | 110-115 | 165-170 |
| Andrew Ford | 75-80 | 70-75 | 39 | 62 | 115-120 | 135-140 |
| Gavin Miles | 70-75 | 65-70 | 39 | 103 | 110-115 | 170-175 |
| Murray Ferguson | - | 5-10 | - | 2 | - | 5-10 |

*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.

No member of the Senior Management Team received either a bonus payment or any benefits in kind in the year (2024/25: £nil).

## 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 £15,440 (15.5%) between 2024/25 and 2025/26 as a result of the Scottish Government's public sector pay award. For the rest of the Park Authority's staff, on 31 March 2026 the average salary change from the previous year was an increase of 5% (2024/25: increase of 1%) 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 6% (2024/25: increase by 4%).

| | **2025/26** | **2024/25** |
|---|---|---|
| Median remuneration £ (a) | **39,525** | 37,880 |
| Banded remuneration highest paid director £'000 (b) | **115-120** | 95-100 |
| Ratio between the median remuneration and banded remuneration of the highest director [(b)/(a)] | **2.97** | 2.57 |
| Range of remuneration (expressed as annualised whole time equivalent values) | | |
| Lower £ | **24,897** | 22,837 |
| Upper £'000 (remuneration of highest paid director) | **115-120** | 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 | 2025/26 | | 2024/25 | |
|---|---|---|---|---|
| | All staff | Excluding seasonal | All staff | Excluding seasonal |
| ***25th percentile*** | | | | |
| Ratio between the highest paid directors' salary and the 25th percentile | **3.42** | **3.26** | 3.04 | 2.90 |
| 25th percentile salary | **£34,339** | **£36,011** | £32,085 | £33,649 |
| ***50th percentile*** | | | | |
| Ratio between the highest paid directors' salary and the median | **2.97** | **2.83** | 2.57 | 2.44 |
| Median salary | **£39,525** | **£41,460** | £37,880 | £39,939 |
| ***75th percentile*** | | | | |
| Ratio between the highest paid directors' salary and the 75th percentile | **2.53** | **2.43** | 2.18 | 2.12 |
| 75th percentile salary | **£46,460** | **£48,330** | £44,686 | £46,037 |

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 more experienced 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 the alpha scheme, 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 2026 | Real increase in pension and related lump sum at pension age | CETV at 31 03 2026 | CETV at 31 03 2025 | Real increase in CETV |
|---|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Grant Moir | 30 - 35 | 2.5 - 5 | 433 | **391** | 26 |
| David Cameron | 50 - 55 | 0 – 2.5 | 1,153 | **1,091** | 21 |
| Andrew Ford | 25 - 30 | 0 – 2.5 | 564 | **502** | 30 |
| Gavin Miles | 25 – 30 | 0 – 2.5 | 524 | **466** | 30 |

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 who 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 | Others | Total 2026 | Total 2025 |
|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 |
| Board members | 214 | | 214 | 195 |
| Staff | 5,628 | 1,422 | 7,050 | 6,249 |
| Agency or short-term staff | | 135 | 135 | 99 |
| | 5,842 | 1,557 | 7,399 | 6,543 |
| **Board members** | | | | |
| Fees | 198 | - | 198 | 190 |
| Social security costs | 16 | - | 16 | 5 |
| | 214 | - | 214 | 195 |
| **Staff** | | | | |
| Salaries | 3,971 | 1,053 | 5,024 | 4,536 |
| Social security costs | 528 | 132 | 660 | 467 |
| Pensions | 1,127 | 237 | 1,364 | 1,235 |
| Apprenticeship levy | 2 | - | 2 | 11 |
| | 5,628 | 1,422 | 7,050 | 6,249 |
| Non-payroll staff | - | 135 | 135 | 99 |

## Number of staff with salaries above £60,000

**(subject to audit)**

| | 2026 | 2025 |
|---|---|---|
| £115,000 - £120,000 | **1** | - |
| £90,001 - £100,000 | **0** | 1 |
| £80,001 - £90,000 | **1** | 1 |
| £70,001 - £80,000 | **2** | 1 |
| £60,001 - £70,000 | **7** | 7 |

## 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 (2024/25 – none).

## Consultancy and temporary staff

**(subject to audit)**

| | 2026 £'000 | 2025 £'000 |
|---|---|---|
| Consultancy | 0 | 20 |
| Temporary staff | 135 | 98 |

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, and the engagement of temporary staff to cover a key vacancy.

## 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 2026 | Total 2025 |
|---|---|---|---|---|
| Senior management team | 4 | - | 4 | 4 |
| Staff (whole time equivalent) | 82 | 30 | 112 | 107 |
| | 86 | 30 | 116 | 111 |

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

## Off payroll appointments

**(subject to audit)**

During the year, one member of staff was seconded to the Park Authority from The South of Scotland Enterprise (2024/25: 1). 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 and ended during the year in November 2025. The individual was not subject to off-payroll legislation.

No members of the staff were seconded to other organisations during the year (2024/25: nil).

During the year, in addition to the secondment mentioned above, there was one further off-payroll worker earning £245 or greater. This arrangement was not caught by IR35. The type of work undertaken was the provision of communications expertise not available within the Park Authority. This was the only existing engagement as at 31 March 2026. At the time of reporting, this engagement has existed for more than 4 years.

**Sickness absence**
**(not subject to audit)**
The average numbers of days lost to sickness absence during the year per employee, excluding COVID 19 absences, was 4.47 days (2024/25: 4.54); including COVID 19 absences, was 4.55 days (2024/25: 4.84). 2025/26 will be the final year for the collection of data on COVID absences.

**Staff turnover**
**(not subject to audit)**
Staff turnover (excluding seasonal employment) was 7.0% as compared with 5.4% in 2024-25, and 7.0% in 2023-24.

## 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 page 20. Income for 2025/26 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 2026. 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.

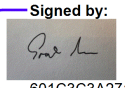
**Gifts**

No gifts were made to Board members leaving during the year. (2024/25: £60)

**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 02 October 2026 and signed on its behalf by

Signed by:

601C3C3A271B464...

Grant Moir
Chief Executive and Accountable Officer
09 October 2026

# 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 2026 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 2025/26 Government Financial Reporting Manual (the 2025/26 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 2026 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 2025/26 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.

Signed by:
Tom Reid
57FCBDC0748B4FD...
Tom Reid, Director
For and on behalf of Forvis Mazars LLP

100 Queen Street
Glasgow – G1 3DN
09 October 2026

# 3 FINANCIAL STATEMENTS

## 3.1 Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

| | notes | For the year to 31 March 2026 £'000 | For the year to 31 March 2025 £'000 |
|---|---|---|---|
| **Income** | | | |
| Operational plan income | | 2,139 | 1,550 |
| Other income | | 182 | 108 |
| **Total operating income** | 5 | **2,321** | **1,658** |
| | | | |
| **Expenditure** | | | |
| Board and staff costs | 6 | (7,399) | (6,543) |
| Operational plan expenditure | 3 | (8,706) | (6,226) |
| Other operating costs | 7 | (1,125) | (905) |
| Depreciation, amortising, and impairment charges | 9,10,11 | (340) | (315) |
| **Total operating expenditure** | | **(17,570)** | **(13,989)** |
| | | | |
| **Net operating expenditure** | | **(15,249)** | **(12,331)** |
| Finance expenditure (interest on leases) | 18 | (30) | (33) |
| Finance income | | 141 | 134 |
| **Comprehensive net expenditure for the year funded by grant-in-aid** | | **(15,138)** | **(12,230)** |

No activities were discontinued during the year.

The notes on pages 97 to 120 form part of these accounts

## 3.2 Statement of Financial Position as at 31 March 2026

| | notes | As at 31 March 2026 £'000 | As at 31 March 2025 £'000 |
|---|---|---|---|
| **Non-current assets** | | | |
| Tangible assets | 9 | 577 | 454 |
| Right of use assets | 10 | 2,206 | 2,409 |
| Intangible assets | 11 | 233 | 257 |
| Investments | 12 | 0 | 0 |
| **Total non-current assets** | | **3,016** | **3,120** |
| **Current assets** | | | |
| Trade and other receivables | 13 | 1,608 | 1,147 |
| Cash and cash equivalents | 14 | 3,280 | 2,342 |
| **Total current assets** | | **4,888** | **3,489** |
| **Current liabilities** | | | |
| Trade and other payables | 15 | (4,613) | (3,198) |
| **Total current liabilities** | | **(4,613)** | **(3,198)** |
| **Current assets less current liabilities** | | **275** | **291** |
| **Non-current liabilities** | | | |
| Trade and other payables | 15 | **(2,054)** | **(2,255)** |
| **Assets less liabilities** | | **1,237** | **1,156** |
| **Taxpayers' equity** | | **1,237** | **1,156** |

The notes on pages 97 to 120 form part of these accounts

The Accountable Officer authorised the financial statements for issue on 02 October 2026.

Signed by:
601C3C3A271B464...
Grant Moir
Chief Executive and Accountable Officer
09 October 2026

## 3.3 Statement of Cash Flows for the year ended 31 March 2026

| | notes | For the year to 31 March 2026 £'000 | For the year to 31 March 2025 £'000 |
|---|---|---|---|
| **Net operating expenditure** | SoCNE | (15,249) | (12,331) |
| **Adjustment for non-cash transactions** | | | |
| Depreciation, amortisation, and impairment charges | 9,10,11 | 340 | 315 |
| **Movements in working capital** | | | |
| (Increase)/decrease in trade and other receivables | | (461) | (460) |
| (Decrease)/increase in trade and other payables | | 1,408 | 845 |
| **Net cash (outflow) from operating activities** | | **(13,962)** | **(11,631)** |
| **Cash flows from investing activities** | | | |
| Purchase of non-current assets | | (236) | (231) |
| **Net cash (outflow) from investing activities** | | **(236)** | **(231)** |
| **Cash flows from financing activities** | | | |
| Grants from sponsoring Directorate | 4 | 15,219 | 12,120 |
| Capital element in respect of leases | | (194) | (188) |
| Interest in respect of leases | 18 | (30) | (33) |
| Interest received | SoCNE | 141 | 134 |
| **Net financing** | | **15,136** | **12,033** |
| **Net (decrease) / increase in cash** | | **938** | **171** |
| **Cash and cash equivalents at 1 April** | 14 | **2,342** | **2,171** |
| **Cash and cash equivalents at 31 March** | 14 | **3,280** | **2,342** |

## 3.4 Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

| | | For the year ended 31 March 2026 | For the year ended 31 March 2025 |
|---|---|---|---|
| | notes | £'000 | £'000 |
| **Balance as at 1 April, 2025** | | **1,156** | 1,266 |
| Grant from sponsoring department | 4 | 15,219 | 12,120 |
| Net expenditure | SoCNE | (15,138) | (12,230) |
| **Balance as at 31 March, 2026** | | **1,237** | **1,156** |

# 3.5 Notes to the Financial Statements for the year ended 31 March 2026

## 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 (FReM) 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 FReM 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 2025 and ended on 31 March 2026.

### 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.

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, are accounted for in accordance with IAS 38, using a historic cost model. Intangible assets are initially measured at cost. Following initial recognition, they are carried at historical cost less accumulated amortisation and accumulated impairment losses. No revaluation model is applied to intangible assets.

**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 (2024/25: £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 delivery of those activities has

been carried out. 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 services or goods are 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 2026, 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 16. 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 2025/26, this rate is 4.81% to 31 December 2025, and 5.32% to 31 March 2026 (2024/25: 4.72% to 31 December 2024 and 4.81% 31 March 2025).

**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, flexitime and time off in lieu of payment (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**
IFRS 17 Insurance Contracts applies to reporting periods in the public sector from 1 April 2025 as interpreted by the FReM. Management has assessed the Authority's arrangements, including contingent liabilities and guarantees, to determine whether any contracts transfer significant insurance risk to the Authority. Based on this assessment, the Authority does not hold or issue insurance contracts within the scope of IFRS 17. Accordingly, IFRS 17 has no material impact on the recognition, measurement, presentation or disclosure of amounts in these financial statements.

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

**Standards issued but not yet effective**
IFRS 18 Presentation and Disclosure in Financial Statements applies to reporting periods in the public sector for annual reporting periods beginning on or after 1 January 2027.

**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 are 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.

## Note 3. Segmental reporting

IFRS 8: Segmental Reporting, requires operating segments to be identified on the basis of internal reports about components of the Park Authority's work.

| 2025/26 | Board and staff costs | Operational plan expenditure | Other operating costs | Operational plan income | Other income | Net segmental expenditure |
|---|---|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| **Conservation** | | | | | | |
| Peatland recovery | 485 | 3,511 | 76 | 0 | 0 | 4,072 |
| Land management | 170 | 286 | 27 | 0 | 0 | 483 |
| Farming | 67 | 82 | 10 | 0 | 0 | 159 |
| Freshwater systems | 30 | 98 | 5 | (79) | 0 | 54 |
| Ecological network & restoration | 152 | 360 | 27 | (22) | 0 | 517 |
| Species recovery | 218 | 1,183 | 34 | 0 | 0 | 1,435 |
| Climate adaption fund | 61 | 274 | 10 | 0 | 0 | 345 |
| | 1,183 | 5,794 | 189 | (101) | 0 | 7,065 |
| **Visitor experience** | | | | | | |
| Rural development | 67 | 85 | 10 | 0 | 0 | 162 |
| Visitor experience | 123 | 519 | 16 | (352) | 0 | 306 |
| Inclusion | 309 | 47 | 48 | 0 | 0 | 404 |
| | 499 | 651 | 74 | (352) | 0 | 872 |
| **Rural Development** | | | | | | |
| Housing & community benefit | 698 | 13 | 109 | 0 | 0 | 820 |
| Path maintenance & improvements | 61 | 370 | 10 | 0 | 0 | 441 |
| VIP grant scheme | 0 | 0 | 0 | 0 | 0 | 0 |
| High-quality visitor experience | 1,056 | 369 | 165 | (42) | 0 | 1,548 |
| | 1,815 | 752 | 284 | (42) | 0 | 2,809 |
| **Cairngorms 2030** | 1,133 | 1,425 | 0 | (1,644) | 0 | 914 |
| **Corporate activities** | 2,366 | 84 | 371 | 0 | (182) | 2,639 |
| **Communications** | 403 | 0 | 207 | 0 | 0 | 610 |
| | **7,399** | **8,706** | **1,125** | **(2,139)** | **(182)** | **14,909** |

Items not attributable to segmental activity

| | |
|---|---|
| Depreciation, amortising, and impairment charges | 340 |
| Net operating expenditure | **15,249** |

| 2024/25 | 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 | 431 | 2,380 | 71 | - | - | 2,882 |
| Land management | 151 | 132 | 25 | (30) | - | 278 |
| Farming | 59 | 395 | 10 | (280) | - | 184 |
| Freshwater systems | 27 | 63 | 4 | - | - | 94 |
| Ecological network & restoration | 135 | 294 | 22 | - | - | 451 |
| Species recovery | 214 | 336 | 32 | - | - | 582 |
| Climate adaption fund | 54 | 363 | 9 | (9) | - | 417 |
| | 1,071 | 3,963 | 173 | (319) | - | 4,888 |
| **Visitor experience** | | | | | | |
| Rural development | 59 | 89 | 10 | - | - | 158 |
| Visitor experience | 111 | 501 | 9 | (464) | - | 157 |
| Inclusion | 275 | 86 | 45 | - | - | 406 |
| | 445 | 676 | 64 | (464) | - | 721 |
| **Rural Development** | | | | | | |
| Housing & community benefit | 620 | 43 | 102 | - | - | 765 |
| Path maintenance & improvements | 54 | 153 | 9 | - | - | 216 |
| VIP grant scheme | - | - | - | - | - | - |
| High-quality visitor experience | 935 | 616 | 156 | (12) | - | 1,695 |
| | 1,609 | 812 | 267 | (12) | - | 2,676 |
| **Cairngorms 2030** | 988 | 502 | - | (731) | - | 759 |
| **Corporate activities** | 2,101 | 141 | 347 | (24) | (108) | 2,457 |
| **Communications** | 329 | 132 | 54 | - | - | 515 |
| | **6,543** | **6,226** | **905** | **(1,550)** | **(108)** | **12,016** |
| Items not attributable to segmental activity | | | | | | |
| Depreciation, amortising, and impairment charges | | | | | | 315 |
| Net operating expenditure | | | | | | **12,331** |

## Note 4. Grant-in-aid

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| Grant-in-aid allocated to meet operational expenditure | 9,486 | 7,974 |
| Grant-in-aid allocated to meet capital expenditure | 5,733 | 4,146 |
| | 15,219 | 12,120 |

## Note 5. Income

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | Operational plan | Other income | Operational plan | Other income |
| | £'000 | £'000 | £'000 | £'000 |
| Operational Plan income | 2,139 | - | 1,550 | - |
| Planning fees (contract income) | - | 95 | - | 55 |
| Other | - | 87 | - | 53 |
| | 2,139 | 182 | 1,550 | 108 |

## 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 | Others | Total 2026 | Total 2025 |
|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 |
| Board members | 214 | - | 214 | 195 |
| Staff | 5,628 | 1,422 | 7,050 | 6,249 |
| Agency or short-term staff | - | 135 | 135 | 99 |
| | 5,842 | 1,557 | 7,399 | 6,543 |
| **Board members** | | | | |
| Fees | 198 | - | 198 | 190 |
| Social security costs | 16 | - | 16 | 5 |
| | 214 | - | 214 | 195 |
| **Staff** | | | | |
| Salaries | 3,971 | 1,053 | 5,024 | 4,536 |
| Social security costs | 528 | 132 | 660 | 467 |
| Pensions | 1,127 | 237 | 1,364 | 1,235 |
| Apprenticeship levy | 2 | - | 2 | 11 |
| | 5,628 | 1,422 | 7,050 | 6,249 |
| Non-payroll staff | - | 135 | 135 | 99 |

## Note 7. Other operating costs

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| Office running costs | 292 | 331 |
| Information technology | 425 | 225 |
| Board and staff costs (excluding salary/fee costs) | 179 | 175 |
| Professional support fees | 147 | 104 |
| Vehicles and office equipment rentals | 52 | 53 |
| Independent auditor's fees | 26 | 16 |
| Land and building rentals* | 4 | 1 |
| | 1,125 | 905 |

*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.

No non-audit fees were paid to the external auditor during the year (2024/25 £nil).

## 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, and 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

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| **Financial assets** | | |
| Trade and other receivables | 1,608 | 1,147 |
| Cash and cash equivalents | 3,280 | 2,342 |
| | 4,888 | 3,489 |
| | | |
| **Financial liabilities** | | |
| Trade and other payables | 3,933 | 3,551 |
| | 3,933 | 3,551 |

## Note 9. Tangible assets

| | Information Technology | Leasehold property improvements | Park entry markers | Operational plant and equipment | Assets under construction | Total |
|---|---|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| **Cost** | | | | | | |
| At 31 March 2025 | 292 | 317 | 57 | 775 | 0 | 1,441 |
| Additions | 84 | 90 | 0 | 62 | 0 | 236 |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| Disposals | (127) | 0 | 0 | (23) | 0 | (150) |
| At 31 March 2026 | 249 | 407 | 57 | 814 | 0 | 1,527 |
| **Depreciation** | | | | | | |
| At 31 March 2025 | (230) | (212) | (57) | (488) | 0 | (987) |
| Charge for year | (32) | (22) | 0 | (59) | 0 | (113) |
| Disposals | 125 | 0 | 0 | 25 | 0 | 150 |
| At 31 March 2026 | (137) | (234) | (57) | (522) | 0 | (950) |
| **Cost** | | | | | | |
| At 1 April 2024 | 282 | 250 | 57 | 754 | 33 | 1,376 |
| Additions | 10 | 3 | - | 22 | 30 | 65 |
| Transfers | - | 64 | - | (1) | (63) | 0 |
| Disposals | - | - | - | - | - | 0 |
| At 31 March 2025 | 292 | 317 | 57 | 775 | 0 | 1,441 |
| **Depreciation** | | | | | | |
| At 1 April 2024 | (196) | (204) | (57) | (439) | - | (896) |
| Charge for year | (34) | (8) | - | (49) | - | (91) |
| Disposals | - | - | - | - | - | 0 |
| At 31 March 2025 | (230) | (212) | (57) | (488) | 0 | (987) |
| **Carrying value** | | | | | | |
| At 31 March 2026 | 112 | 173 | 0 | 292 | 0 | 577 |
| At 31 March 2025 | 62 | 105 | 0 | 287 | 0 | 454 |

The Authority owns all assets capitalised other than right-of-use assets, (property and equipment), which are held under lease, as shown in Note 10. The Authority has no finance leases.

## Note 10. Right-of-use assets

| | Property | Vehicles | Office equipment | Total |
|---|---|---|---|---|
| | £'000 | £'000 | £'000 | £'000 |
| **Cost** | | | | |
| At 31 March 2025 | 2,595 | 280 | 27 | 2,902 |
| Revaluations | 0 | 0 | 0 | 0 |
| Additions | 0 | 0 | 0 | 0 |
| Disposals | 0 | (20) | 0 | (20) |
| At 31 March 2026 | 2,595 | 260 | 27 | 2,882 |
| | | | | |
| **Depreciation** | | | | |
| At 31 March 2025 | (367) | (111) | (15) | (493) |
| Revaluations | 0 | 0 | 0 | 0 |
| Charge for year | (130) | (66) | (7) | (203) |
| Disposals | 0 | 20 | 0 | 20 |
| At 31 March 2026 | (497) | (157) | (22) | (676) |
| | | | | |
| **Cost** | | | | |
| At 1 April 2024 | 2,595 | 215 | 37 | 2,847 |
| Revaluations | | | | 0 |
| 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) |
| Revaluations | | | | 0 |
| Charge for year | (131) | (63) | (8) | (202) |
| Disposals | - | 5 | 10 | 15 |
| At 31 March 2025 | (367) | (111) | (15) | (493) |
| | | | | |
| **Carrying value** | | | | |
| At 31 March 2026 | 2,098 | 103 | 5 | 2,206 |
| | | | | |
| At 31 March 2025 | 2,228 | 169 | 12 | 2,409 |

## Note 11. Intangible assets

| | Software | Assets under construction | Total |
|---|---|---|---|
| | £'000 | £'000 | £'000 |
| **Cost** | | | |
| At 31 March 2025 | 104 | 216 | 320 |
| Additions | 0 | 0 | 0 |
| Transfers | 216 | (216) | 0 |
| Disposals | (8) | 0 | (8) |
| At 31 March 2026 | 312 | 0 | 312 |
| | | | |
| **Amortisation** | | | |
| At 31 March 2025 | (63) | 0 | (63) |
| Charge for year | (24) | 0 | (24) |
| Disposals | 8 | 0 | 8 |
| At 31 March 2026 | (79) | 0 | (79) |
| | | | |
| **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) | 0 | (63) |
| | | | |
| **Carrying value** | | | |
| At 31 March 2026 | 233 | 0 | 233 |
| | | | |
| At 31 March 2025 | 41 | 216 | 257 |

## 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

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| Amounts falling due within one year: | | |
| Trade receivables | 87 | 22 |
| Project income debtors | 1,169 | 883 |
| Prepayments and accrued income | 352 | 242 |
| | 1,608 | 1,147 |

## Note 14. Cash and cash equivalents

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| Balance as at 1 April | 2,342 | 2,171 |
| Net change in cash and cash equivalent balances | 938 | 171 |
| Balance as at 31 March | 3,280 | 2,342 |

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

## Note 15. Trade payables and other current liabilities

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| *Amounts falling due within one year:* | | |
| Trade payables | 903 | 10 |
| Accruals | 777 | 1,097 |
| Deferred income | 2,500 | 1,639 |
| Holiday pay accrual | 236 | 263 |
| Current part of lease liabilities | 197 | 189 |
| | 4,613 | 3,198 |
| *Amounts falling due over one year:* | | |
| Lease liabilities | 2,054 | 2,255 |
| | 6,667 | 5,453 |

## 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 2026 employer's contributions of £1,320,141 (2024/25: £1,198,907) 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. 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 2025/26 were £45,519 (2024/25: £36,143).

## Note 17. Capital commitments

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| Contracted capital commitments at 31 March 2026 not otherwise included in the financial statements | | |
| Property, plant, and equipment | 2 | 46 |

## 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 | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| | £'000 | £'000 | £'000 | £'000 |
| Not later than 1 year | 124 | 120 | 73 | 69 |
| Later than 1 and not later than 5 years | 460 | 454 | 47 | 123 |
| Later than 5 years | 1,547 | 1,679 | - | - |
| | 2,131 | 2,253 | 120 | 192 |

The expense related to short-life leases was £nil (2024/25: nil). The expense related to low value assets was £3,672 (2024/25: £1,440).

The cash outflow in respect of leases for the year ended 31 March 2026 was £223,733 (2024/25: £221,487).

Interest on lease liabilities recognised in the Statement of Comprehensive Net Expenditure for the year ended 31 March 2026 was £29,621 (2024/25: £33,330).

## Note 19. Contingent liabilities

The Park Authority is the lead body for projects supported by the National Heritage Lottery Fund, including 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, whereby 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, whether any liability will arise, or what its value might be, are matters of uncertainty.

Beavers were reintroduced to the Park in December 2023 and, as a consequence, concern was 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. This commitment of grant support is underpinned by flood embankment surveys that establish their current condition as a baseline, and the requirement for evidence that beaver burrowing caused damage leading to collapse of the flood embankment. The Directors are of the opinion that the likelihood of financial claim from this arrangement is low, and no claims have been made to date. The potential financial cost per annum is estimated to be a maximum of £50,000, which is judged to be the maximum cost of repairing a breach.

## 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. During the year, The Park Authority has had various material transactions with the Department and with other entities for which the Department is regarded as the parent Department, viz: Forestry and Land Scotland, Loch Lomond & Trossachs National Park, NatureScot, Scottish Environmental Protection Agency (SEPA), Scottish Land Commission.

In addition, the Park Authority has had a small number of material transactions with other Scottish Government departments and other central, local and UK government bodies including: Aberdeenshire Council, Angus Alive, Audit Scotland, Civil Service Pension Fund, HITRANS, Highland Council, HM Revenue & Customs, National Parks Partnership LLP, Scottish Police 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.

| | | | 2026 | | 2025 | |
|---|---|---|---|---|---|---|
| | | | Payments | Receipts | Payments | Receipts |
| **Board Member** | **Organisation** | **Relation** | **£'000** | **£'000** | £'000 | £'000 |
| Geva Blackett | Ballater Royal Deeside | Member | | | 5 | - |
| | Braemar Community Limited | Husband - Chair | - | - | 31 | - |
| | Deeside Community Game Larder | Proposed Trustee | 47 | - | - | - |
| | Marr Area Partnership | Husband - Chair | 40 | - | 10 | - |
| Sandy Bremner | Save the Spring Programme | Steering Group Member | 45 | - | - | - |
| | The River Dee Trust | Trustee and Director | 145 | - | - | - |
| Jackie Brierton | Growbiz | Past CEO | - | - | 30 | - |
| David Cameron, Eleanor Mackintosh | Cairngorms Trust | Trustees | 144 | - | 50 | - |
| Peter Cosgrove | Grant Arms Hotel | Receipt of hospitality | 8 | - | - | - |
| Russell Jones | Kingussie Camanachd Club | Past President | 20 | - | - | - |
| John Kirk | Nethy Bridge Community Centre | Member | 5 | - | - | - |
| Eleanor Mackintosh | Tomintoul and Glenlivet Development Trust | Member | 10 | - | - | - |
| Fiona McLearn | National Lottery Heritage Fund | Member of Committee of Scotland | - | 1,029 | - | 1,868 |
| | National Trust for Scotland | Member | 41 | - | - | - |
| | University of the Highlands and Islands | Rector | 5 | - | 5 | - |

| | | | 2026 | | 2025 | |
|---|---|---|---|---|---|---|
| | | | Payments | Receipts | Payments | Receipts |
| **Board Member** | **Organisation** | **Relation** | **£'000** | **£'000** | £'000 | £'000 |
| Grant Moir | National Parks Partnership | Member | **22** | **-** | - | - |
| Steve Micklewright | Trees for Life | Employee | **42** | **-** | - | - |
| Duncan Miler | Tullochgorum Farm | Partner | **26** | **-** | - | - |
| Xander McDade (to September 2024) | National Parks UK | Representative | **-** | **-** | 12 | 63 |

## Note 21. Third-party assets

The Park Authority acts as custodian for cash received for restoration and aftercare of two quarries (£213,812) and for developers' contributions (£213,428) 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.

| | 2026 | 2025 |
|---|---|---|
| | £'000 | £'000 |
| Bank balances and monies on deposit | 427 | 347 |

# APPENDIX 1 – ACCOUNTS DIRECTION

Scottish Government
Riaghaltas na h-Alba

**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 (FReM) 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