



Annex 2

Operational plan expenditure at 22 January 2026

Operational plan aim		Actual spend	Commitments	Total expenditure 22.01.26	Budget	SBR	Budget remaining
		£	£	£	£	£	£
A1	Net zero	210,972	68,078	279,050	300,000		20,950
A2	Woodland expansion	2,547	2,808	5,355	12,000		6,645
A3	Peatland restoration	1,690,838	1,653,455	3,344,293	4,000,000	(360,000)	295,707
A4	Deer and herbivore impacts	15,535	0	15,535	10,000		(5,535)
A5	Moorland management	16,563	4,030	20,593	30,000		9,407
A7	Fire management	42,217	27,000	69,217	75,000		5,784
A8	Farming	23,330	43,773	67,103	99,500		32,397
A9	Freshwater systems	45,095	50,000	95,095	95,000		(95)
A10	Ecological network	14,774	29,523	44,297	104,000		59,703
A11	Ecological restoration	658	0	658	50,000		49,342
A12	Cairngorms Nature Index	7,981	4,674	12,656	32,000		19,344
A13	Species recovery	106,204	80,812	187,016	190,000		2,984
NRF	Nature restoration fund	222,936	289,857	512,793	1,195,000		682,207
Total Nature & climate		2,399,650	2,254,010	4,653,660	6,192,500	(360,000)	1,178,840
Percentage of full year budget		38.8%	0	75.1%			19.0%
B4	Skills and training	65,007	16,547	81,554	90,000		8,446
B7	Community-led planning and development	13,921	60,000	73,921	135,000		61,079
B8	Gaelic language and culture	0	0	0	3,500		3,500
B9	Mental and physical health	1,438	0	1,438	6,500		5,063
B10	A Park for All	41,226	7,080	48,305	75,000		26,695
B11	Volunteering and outdoor learning	40,518	7,102	47,620	68,135		20,515
Total People		162,109	90,729	252,838	378,135	0	125,297
Percentage of full year budget		42.9%	0	66.9%			33.1%
C1	Access to housing	265	0	265	78,000		77,735
C5	Visitors to the National Park	1,836	4,131	5,967	40,000		34,033
C8	Accessible path and cycle network	69,580	59,529	129,109	126,000		(3,109)
C9	High quality visitor experience	264,847	288,391	553,238	610,000		56,762
C10	Cultural heritage	10,713	0	10,713	25,000		14,287
Total Place		347,242	352,050	699,292	879,000	0	179,708
Percentage of full year budget		39.5%	0	79.6%			20.4%
Corporate	HR initiatives	10,750	0	10,750	25,000		14,250
Corporate	Planning service	30,146	165	30,311	58,000		27,689
Corporate	Data management	5,907	0	5,907	10,000		4,093
Corporate	Shared services		71,363	71,363	137,934		66,571
Corporate	Facilities capital	69,728	25,316	95,044	77,500		(17,544)
Corporate	IT capital	24,052		24,052	30,000		5,948
Corporate	Procurement support			0	30,000		30,000
Corporate	Contributions to programmes		150,000	150,000	450,000		300,000
		140,583	246,844	387,427	818,434	0	431,007
Percentage of full year budget		17.2%	0	47.3%			52.7%
Total operational plan 22.01.26		3,049,583	2,943,634	5,993,217	8,268,069	(360,000)	1,914,852
Percentage of full year budget		36.9%	0	72.5%			24.2%
Total operational plan 18.11.25		2,040,620	3,479,146	5,519,767	8,268,069	-360,000	2,388,302
Percentage of full year budget		24.7%	0	66.8%			30.2%