



## For information

**Title:** 2024/25 estimated outturn

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### Purpose

This paper presents the current cash outturn position for the 2024/25 financial year.

### Recommendations

The Resources Committee is asked to:

- a) Note the cash outturn position for the 2024/25 financial year.

### Overview

1. The audit of the accounts for 2024/25 is almost complete. While the final position is not yet confirmed, the draft figures are considered a fair indication of the financial performance for the year.
2. The report provided to the May committee meeting showed the overall position against total Scottish Government grants (capital and resource combined) and income generated by the Authority's activities, as an underspend of £300,000 against £12,404,000 funding from Scottish Government.
3. Scottish Government Liaison Team have asked that we carry underspend as an advance of cash against our Grant in Aid allocation for 2025/26.
4. Monitoring of peatland restoration activities across the year resulted in the team drawing down £343,000 less funding than was available to them. Nevertheless, the target for Hectare (Ha) of delivery (1,573 Ha) was exceeded with total delivery of 2,000 Ha.
5. Now that we have a clearer position of our financial commitments in respect of peatland restoration projects, it is apparent that we have drawn down funds of £275,000 in advance of need. This cash is in our bank account and will be applied to fund delivery from the peatland restoration budget for 2025/26.
6. With this adjustment made, the draft result is a small overspend of £14,000 on our resource allocation. Our target Key Performance Indicators (KPI) for final outturn are that this should be within +1% to -2% of total income. The anticipated



overspend of £14,000 represents +0.11% of total income – well within our target KPI.

7. As noted at the outset of this paper, these figures may change, depending on the final outcome of the audit process. Finalisation of the accounts is anticipated in time for the Audit and Risk Committee's meeting on 12 September.

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