

HIGHLANDS AND ISLANDS ENTERPRISE

PUBLIC SERVICES REFORM (SCOTLAND) ACT 2010: STATEMENT FOR 2022/23

Under the Public Services Reform (Scotland) Act 2010, we have, along with other public bodies in Scotland, a duty to publish annual public statements relating to our expenditure in the following areas:

- Public relations
- Overseas travel
- Hospitality and entertainment
- External consultancy

In addition, the Act requires public bodies to publish details on:

- Payments with a value in excess of £25,000
- Employees/members who receive remuneration in excess of £150,000.

Furthermore, the Act requires public bodies to publish a statement of the steps it has taken during that financial year to:

- Promote and increase sustainable growth through the exercise of its functions.
- Improve efficiency, effectiveness and economy in the exercise of its functions.

Our statement covering the financial year 2022/23 is set out below and includes costs relating to Wave Energy Scotland, which was established as a subsidiary of Highlands and Islands Enterprise in December 2014, Cairngorm Mountain (Scotland) Limited, which was established as a subsidiary of Highlands and Islands Enterprise in December 2018 and Orkney Research and Innovation Campus, which is a joint venture with Orkney Islands Council.

Public Services Reform (Scotland) Act 2010 Highlands and Islands Enterprise for Financial Year 2022/23		
Activity	2022/23	2021/22
Public relations	£1,183,961	£1,020,400
Overseas travel	£21,353	£1,014
Hospitality and entertainment	£12,673	£397
External consultancy	£2,911,676	£3,448,052
Payments with a value in excess of £25,000 (See Appendix 1)	£70,296,984	£68,977,576
Remunerations received in excess of £150,000	Nil	Nil

Public Services Reform (Scotland) Act 2010 Wave Energy Scotland for Financial Year 2022/23		
Activity	2022/23	2021/22
Public relations	£198,297	£137,291
Overseas travel	£14,460	£807
Hospitality and entertainment	£3,512	£1,243
External consultancy	£5,490	£47,929
Payments with a value in excess of £25,000 (See Appendix 1)	£5,793,697	£4,816,528
Remunerations received in excess of £150,000	Nil	Nil

Public Services Reform (Scotland) Act 2010 Cairngorm Mountain (Scotland) Limited for Financial Year 2022/23		
Activity	2022/23	2021/22
Public relations	£28,800	£17,303
Overseas travel	Nil	Nil
Hospitality and entertainment	£2,351	£1,631
External consultancy	£6,640	£58,315
Payments with a value in excess of £25,000 (See Appendix 1)	£2,062,535	£1,505,379
Remunerations received in excess of £150,000	Nil	Nil

Public Services Reform (Scotland) Act 2010 Orkney Research and Innovation Campus for Financial Year 2022/23		
Activity	2022/23	2021/22
Public relations	Nil	Nil
Overseas travel	Nil	Nil
Hospitality and entertainment	£742	£135
External consultancy	£12,649	£71,149
Payments with a value in excess of £25,000 (See Appendix 1)	£334,106	£112,394
Remunerations received in excess of £150,000	Nil	Nil

Sustainable Growth

HIE's new Strategy 2023-2028 launched in August 2023. It sets out a new vision, purpose, strategic objectives, actions and key outcomes we seek to deliver across the region, and places the just transition to net zero as a core cross-cutting theme. Our new vision for the region also emphasises the importance of sustainable growth: "The Highlands and Islands is a leading net zero region with a dynamic wellbeing economy, which benefits its growing population and makes a valued contribution to Scotland."

Our purpose is to build and sustain a greener, fairer and more resilient region that benefits everyone with key outcomes of:

- **A more balanced population and growing skilled workforce**
- **An increase in average wages**
- **An increase in economic and community benefit from the transition to net zero**
- **An increase in productivity and innovation**

We are delivering through focusing on our four pillars: **People, Place, Planet, Prosperity** with cross-cutting themes of **net zero, fair and inclusive growth, and regional transformational opportunities** running through our framework. These represent key strategic drivers in terms of what is delivered and how.

Once-in-a-generation opportunities extend across the region and we are at the forefront of sectors vital to transforming Scotland's economy such as energy, life sciences and space. More traditional sectors such as tourism, food and drink and creative industries have significant potential to innovate, evolve and grow ensuring their long-term contribution to the regional economy. Capitalising on these opportunities will be vital to our ambition to deliver for each and every part of our region.

We will tackle poverty, inequalities and inclusive growth through growing a wellbeing economy and accelerating community wealth building. Community wealth building can drive new business models and create new opportunities for increasing community benefit. Retaining and attracting young people to the region through investing in these opportunities, supporting young entrepreneurs, graduate placements and working with partners to deliver population initiatives is key.

We recognise that businesses and communities are still impacted by the lingering effects of the pandemic, Brexit and cost increases. Transitioning to net zero, fair work and innovation will be key to building resilience and sustainability.

Infrastructure such as housing, transport, education and digital alongside planning and delivering skills and training will be critical areas of partnership working to achieve the ambitions and address the challenges and opportunities set out in our strategy. These can only be accomplished through collaborative working, involving partnership with government and across the private, public and third sectors.

Find out more in our [new strategy](#).

Efficiency, Effectiveness and Economy

HIE is constantly engaged in identifying opportunities to increase efficiency, lower costs and improve service quality. In ensuring Block B (HIE's management and administration budget) remains on target, costs must be contained, and inflation absorbed.

HIE actively looks to make the best use of space available in its offices, however the hybrid working model adopted by many organisations since the Covid pandemic has reduced the demand for office space. Despite this, during 2022/23, HIE accommodated an NHS Highland Project Team for a period of 11 months in space within An Lòchran, saving the NHS team what would have been a higher cost of hiring portacabins.

Additionally, from September the Scottish Land Commission commenced a re-location to An Lòchran, initially taking 10 desks giving HIE further income towards the cost of the running of the building.

Work continues to progress plans for various lease events in early 2025 with further expected rationalisation of space generating savings on base costs of staff accommodation and the pursuit of other co-location opportunities where space and demand allows.

Working practices normalised during 2022/23 following 2 years of Covid restrictions meaning that staff were able to travel more freely. Travel costs were maintained to £300k (c. 50% of pre covid levels) as staff continue to adopt the practice of virtual meetings where practical.

HIE have committed to stringent vacancy and recruitment management and continue to generate recyclable savings through lower staff replacement costs and the regrading of posts. These savings not only contribute to the costs of HIE's pay award but also help to free up capacity to bring in different skill sets and capability to deliver HIE's strategic plan.

HIE is actively putting contracts in place to ensure best value, clear service level agreements (SLAs) and improved quality. Where possible central frameworks are utilised to save duplication of effort and achieve best value.

Aligned to the HIE Strategy 2023-28 and Best Value characteristics, we have in place a single business transformation plan to improve and monitor organisational efficiency and effectiveness.

Appendix 1

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
08/04/2022	West Highland College UHI	Grant	67,217.00
08/04/2022	Shetland Islands Council	Property Factoring Services	32,012.40
08/04/2022	Cairngorms Business Partnership Ltd	Grant	30,374.00
08/04/2022	Barra & Vatersay Community Ltd	Grant	40,340.00
08/04/2022	Market & Opinion Research International Ltd	Professional Services	25,200.00
08/04/2022	Burness	Legal Services	29,063.16
08/04/2022	Scottish Natural Heritage	Grant	42,352.79
08/04/2022	University Of St Andrews	Grant	92,621.00
08/04/2022	Skills Development Scotland	IS Managed Services	31,369.35
08/04/2022	Fairhurst Group LLP	Building & Construction Services	30,355.80
08/04/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	45,960.00
08/04/2022	Cambridge Economic Associates Ltd	Professional Services	43,155.00
08/04/2022	Argyll & Isles Tourism Cooperative Ltd	Grant	52,368.95
08/04/2022	Tomintoul & Glenlivet Development Trust	Grant	26,958.73
08/04/2022	Morayvia	Grant	25,000.00
08/04/2022	Global Energy Nigg Ltd	Grant	181,536.00
08/04/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	257,865.72
08/04/2022	Anderson Anderson & Brown Consulting Ltd	Professional Services	47,930.00
08/04/2022	Cairngorm Mountain (Scotland) Ltd	Grant	49,080.00
08/04/2022	Skillfluence Limited	Training Services	34,356.00
08/04/2022	RSM UK Consulting LLP	Professional Services - Space Hub Sutherland/Cairngorm	46,017.00
08/04/2022	Delilah's	Grant	33,549.10
08/04/2022	Scalloway Community Development Company Ltd	Grant	32,012.00
08/04/2022	IBI Joiners Ltd	Building & Construction Services	27,718.99
14/04/2022	Spence - Contribution Payments	HIE Pension Contributions	284,146.96
14/04/2022	HM Revenue & Customs	PAYE/NI Contributions	294,020.62
14/04/2022	HM Revenue & Customs	PAYE/NI Contributions	35,169.37
19/04/2022	University of the Highlands and Islands	Grant	118,222.47
19/04/2022	Comhairle nan Eilean Siar	Grant	112,595.00
19/04/2022	Graham & Sibbald	Property Factoring Services	122,782.46
19/04/2022	Burness	Legal Services	27,881.76
19/04/2022	Skills Development Scotland	IS Managed Services	349,580.41
19/04/2022	Fair Isle Bird Observatory Trust	Grant	269,827.02
19/04/2022	Cromarty Firth Port Authority	Grant	639,741.00
19/04/2022	SSE Power Distribution PLC	Project Activities/Mainstream Activities	198,900.36
19/04/2022	Dentons UKMEA LLP	Legal Services	36,021.60
19/04/2022	Cnoc Soilleir Ltd	Grant	192,247.69
28/04/2022	Saba Software (Canada) Inc	IT Services	35,554.77
29/04/2022	Global Energy Group	Grant	396,539.00
29/04/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	194,847.91
29/04/2022	Unit 4 Business Software Ltd	IT Services	35,368.64
29/04/2022	Cuantec Ltd	Grant	26,408.99
06/05/2022	Graham & Sibbald	Property Factoring Services	248,345.07
06/05/2022	Anderson Anderson & Brown Consulting Ltd	Training Services	59,420.11
06/05/2022	Spence & Partners Ltd	Pension Services	36,248.10
06/05/2022	Isle of Skye Candle Company Ltd	Grant	27,854.00
06/05/2022	IBI Joiners Ltd	Building & Construction Services	37,554.29
10/05/2022	Merthyr Tydfil County Borough Council	Project Activities/Mainstream Activities	77,645.94
12/05/2022	Spence - Contribution Payments	HIE Pension Contributions	247,421.90
12/05/2022	HM Revenue & Customs	PAYE/NI Contributions	294,080.64
12/05/2022	HM Revenue & Customs	PAYE/NI Contributions	37,302.39
13/05/2022	The European Marine Energy Centre Ltd	Grant	54,873.00
13/05/2022	Orbit Property Management Limited	Rent	64,738.80
13/05/2022	Robertson Construction Northern Ltd	Building & Construction Services	445,474.99
13/05/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	45,960.00
13/05/2022	Arran Aromatics Ltd	Grant	27,210.00

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
13/05/2022	Objective Corporation (UK) Ltd	IT Services	119,434.02
13/05/2022	Breedon Aggregates Scotland Ltd	Building & Construction Services	31,350.00
13/05/2022	Skillfluence Limited	Training Services	30,804.00
13/05/2022	Arthur J. Gallagher Insurance Brokers Limited	Insurance	326,891.38
16/05/2022	Isle of Skye Candle Company Ltd	Grant	33,778.00
20/05/2022	Ernst & Young LLP	Technical Accounting Services	56,513.40
20/05/2022	Peoplematters (Europe) Ltd	Training Services	27,129.48
20/05/2022	Brodies LLP	Legal Services	37,073.34
20/05/2022	Cairngorm Mountain (Scotland) Ltd	Grant	35,871.16
27/05/2022	Dynam	Professional Services	51,384.00
27/05/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	1,612,784.35
27/05/2022	Graham & Sibbald	Property Factoring Services	70,118.62
27/05/2022	Spence & Partners Ltd	Pension Services	27,216.40
27/05/2022	Isle of Skye Candle Company Ltd	Grant	29,112.00
27/05/2022	SAMS Enterprise	Project Activities/Mainstream Activities	37,836.00
06/06/2022	The Highland Council	Rates	173,080.00
06/06/2022	The Moray Council	Rates	37,047.50
06/06/2022	Nevis Range Development Company Ltd	Grant	80,944.00
06/06/2022	Nc'nean Distillery Ltd	Grant	49,137.00
06/06/2022	The Uist Distilling Company Ltd	Grant	169,985.83
08/06/2022	Spence - Contribution Payments	HIE Pension Contributions	260,987.13
08/06/2022	HM Revenue & Customs	PAYE/NI Contributions	289,188.53
08/06/2022	HM Revenue & Customs	PAYE/NI Contributions	36,681.40
10/06/2022	Global Energy Group	Grant	223,099.00
10/06/2022	RSM UK Consulting LLP	Professional Services - Space Hub Sutherland	66,910.08
20/06/2022	Comhairle nan Eilean Siar	Rent	34,732.00
20/06/2022	Nevis Range Development Company Ltd	Grant	170,048.00
20/06/2022	Skills Development Scotland	IS Managed Services	133,231.08
20/06/2022	Sinclair Breweries	Grant	25,563.00
20/06/2022	Graham & Sibbald	Property Factoring Services	88,067.42
20/06/2022	Dunnet Bay Distillers	Grant	34,114.09
20/06/2022	Anderson Anderson & Brown Consulting Ltd	Training Services	48,379.36
20/06/2022	Cairngorm Mountain (Scotland) Ltd	Grant	213,488.73
20/06/2022	Isle of Skye Candle Company Ltd	Grant	33,834.00
20/06/2022	Visit Moray & Speyside Limited	Grant	41,268.00
24/06/2022	University of Strathclyde	Grant	28,426.33
24/06/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	45,960.00
24/06/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	95,211.37
24/06/2022	Isle of Skye Candle Company Ltd	Grant	32,771.00
24/06/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	2,234,291.34
01/07/2022	Graham & Sibbald	Property Factoring Services	55,909.33
01/07/2022	Shetland Islands Council	Pension Contributions	32,960.00
01/07/2022	Dynam	Professional Services	26,139.60
01/07/2022	Skills Development Scotland	IS Managed Services	111,712.40
01/07/2022	Graham & Sibbald	Property Factoring Services	70,727.75
01/07/2022	Cairngorm Mountain (Scotland) Ltd	Grant	35,254.63
01/07/2022	Woodside Arran CIC	Grant	28,056.00
01/07/2022	Scalloway Community Development Company Ltd	Grant	30,245.05
01/07/2022	IBI Joiners Ltd	Building & Construction Services	41,167.14
01/07/2022	Ballygown	Grant	36,024.00
06/07/2022	Harland and Wolff (Arnish) Limited	Return of deposit	162,720.00
08/07/2022	Stornoway Port Authority	Grant	71,249.76
08/07/2022	Market & Opinion Research International Ltd	Professional Services	147,000.00
08/07/2022	Global Energy Group	Grant	654,106.00
08/07/2022	Brodies LLP	Legal Services	30,278.80
08/07/2022	Skillfluence Limited	Training Services	38,357.23
11/07/2022	Spence - Contribution Payments	HIE Pension Contributions	274,156.15
11/07/2022	HM Revenue & Customs	PAYE/NI Contributions	289,539.30
11/07/2022	HM Revenue & Customs	PAYE/NI Contributions	37,057.30
15/07/2022	Orkney Islands Council	Grant	31,500.00
15/07/2022	Skills Development Scotland	IS Managed Services	324,845.46

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
15/07/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	45,960.00
15/07/2022	Lochaber Chamber of Commerce	Grant	29,165.00
15/07/2022	Breedon Aggregates Scotland Ltd	Building & Construction Services	136,807.50
15/07/2022	NORR Consultants Limited	Professional Services - Space Hub Sutherland	29,085.60
15/07/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	121,664.75
15/07/2022	Anderson Anderson & Brown Consulting Ltd	Professional Services	52,172.00
15/07/2022	Skillfluence Limited	Training Services	37,236.00
15/07/2022	Gardiner & Theobald	Professional Services - Space Hub Sutherland	25,069.66
15/07/2022	Showlite Ltd	Project Activities/Mainstream Activities	33,209.94
22/07/2022	Robertson Construction Northern Ltd	Building & Construction Services	1,338,242.22
22/07/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	45,960.00
22/07/2022	Peopl matters (Europe) Ltd	Training Services	57,081.57
22/07/2022	Cairngorm Mountain (Scotland) Ltd	Grant	167,025.03
29/07/2022	Ernst & Young LLP	Technical Accounting Services	55,816.20
29/07/2022	Skills Development Scotland	IS Managed Services	142,624.24
29/07/2022	Global Energy Group	Grant	215,000.00
29/07/2022	Graham & Sibbald	Property Factoring Services	35,718.67
29/07/2022	Unit 4 Business Software Ltd	IT Services	66,034.32
29/07/2022	AUDIT SCOTLAND	Audit Fees	48,036.00
05/08/2022	Kilmartin House Trust	Grant	76,179.00
05/08/2022	Destination Orkney	Grant	33,260.43
05/08/2022	Graham & Sibbald	Property Factoring Services	143,498.85
05/08/2022	Advanced Business Solutions	IT Services	37,753.62
05/08/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	1,228,734.02
05/08/2022	Argyll & Isles Tourism Cooperative Ltd	Grant	35,750.00
05/08/2022	Spence & Partners Ltd	Pension Services	35,004.80
05/08/2022	The Uist Distilling Company Ltd	Grant	127,718.12
11/08/2022	Spence - Contribution Payments	HIE Pension Contributions	241,681.95
11/08/2022	HM Revenue & Customs	PAYE/NI Contributions	284,740.31
11/08/2022	HM Revenue & Customs	PAYE/NI Contributions	36,008.39
12/08/2022	Cairngorms Business Partnership Ltd	Grant	27,064.62
12/08/2022	Crerar Hotels Ltd	Grant	29,836.00
12/08/2022	Skills Development Scotland	IS Managed Services	136,779.80
12/08/2022	Outer Hebrides Tourism Community Interest Company	Grant	30,714.21
12/08/2022	NORR Consultants Limited	Professional Services - Space Hub Sutherland	54,867.00
19/08/2022	Orbit Property Management Limited	Rent	64,738.80
19/08/2022	Robertson Construction Northern Ltd	Building & Construction Services	834,434.46
19/08/2022	Graham & Sibbald	Property Factoring Services	28,435.79
19/08/2022	SkyeConnect Ltd	Grant	29,166.00
19/08/2022	Scottish Aquaculture Innovation Centre	Grant	263,813.17
19/08/2022	Sequs Consulting Ltd	Professional Services	26,009.99
26/08/2022	Stornoway Port Authority	Grant	212,406.79
26/08/2022	Scottish Enterprise	Project Activities/Mainstream Activities	35,904.00
26/08/2022	Glen Mhor Hotel	Grant	44,705.00
26/08/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	45,960.00
26/08/2022	Global Energy Group	Grant	110,347.00
26/08/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	1,661,626.14
26/08/2022	Graham & Sibbald	Property Factoring Services	33,871.59
26/08/2022	Trees for Life	Grant	87,686.40
26/08/2022	Brodies LLP	Legal Services	27,801.00
26/08/2022	Cairngorm Mountain (Scotland) Ltd	Grant	176,010.47
02/09/2022	Graham & Sibbald	Property Factoring Services	34,259.38
02/09/2022	Shetland Islands Council	Grant	44,998.35
02/09/2022	The European Marine Energy Centre Ltd	Grant	84,421.00
02/09/2022	Skills Development Scotland	IS Managed Services	102,388.10
02/09/2022	Graham & Sibbald	Property Factoring Services	107,314.80
02/09/2022	Carloway Community Association	Grant	26,371.09
02/09/2022	Cuantec Ltd	Grant	33,915.39
09/09/2022	Graham & Sibbald	Property Factoring Services	61,770.90
09/09/2022	University of Strathclyde	Grant	25,062.09
09/09/2022	Robertson Construction Northern Ltd	Building & Construction Services	1,040,609.99
09/09/2022	Burness	Legal Services	27,291.00
09/09/2022	Softcat Ltd	Property Factoring Services	108,711.60

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
15/09/2022	Spence - Contribution Payments	HIE Pension Contributions	270,334.75
15/09/2022	HM Revenue & Customs	PAYE/NI Contributions	283,795.01
15/09/2022	HM Revenue & Customs	PAYE/NI Contributions	36,007.55
16/09/2022	Stornoway Port Authority	Grant	459,021.39
16/09/2022	Glen Mhor Hotel	Grant	146,570.00
16/09/2022	Global Energy Group	Grant	89,401.00
16/09/2022	Brodies LLP	Legal Services	85,626.46
16/09/2022	New Wave Foods Ltd	Grant	50,047.66
16/09/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	72,038.22
16/09/2022	Anderson Anderson & Brown Consulting Ltd	Professional Services	30,139.86
16/09/2022	SAC Commercial Ltd	Project Activities/Mainstream Activities	25,934.68
16/09/2022	Skillfluence Limited	Training Services	65,208.00
23/09/2022	Stornoway Port Authority	Grant	274,488.00
23/09/2022	The European Marine Energy Centre Ltd	Grant	51,106.00
23/09/2022	Ernst & Young LLP	Technical Accounting Services	44,128.20
23/09/2022	Skills Development Scotland	IS Managed Services	36,283.14
23/09/2022	Graham & Sibbald	Property Factoring Services	36,694.19
23/09/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	92,093.15
23/09/2022	Cairngorm Mountain (Scotland) Ltd	Grant	91,287.07
28/09/2022	Sunkid	Project Activities - Cairngorm	53,940.00
28/09/2022	GARAVENTA AG	Project Activities - Cairngorm	622,319.49
28/09/2022	GARAVENTA AG	Project Activities - Cairngorm	560,527.05
28/09/2022	Sunkid	Project Activities - Cairngorm	125,860.00
03/10/2022	Kilmartin House Trust	Grant	79,125.00
03/10/2022	The European Marine Energy Centre Ltd	Grant	41,223.00
03/10/2022	Glen Mhor Hotel	Grant	51,460.00
03/10/2022	Global Energy Group	Grant	255,148.68
03/10/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	2,040,103.56
03/10/2022	Graham & Sibbald	Property Factoring Services	62,312.03
03/10/2022	West Highland Hotel	Grant	35,884.00
03/10/2022	Cairngorm Mountain (Scotland) Ltd	Grant	209,023.63
03/10/2022	AUDIT SCOTLAND	Audit Fees	48,037.00
07/10/2022	Azets Ltd	Professional Services	30,312.60
07/10/2022	Burness	Legal Services	48,996.98
07/10/2022	Skills Development Scotland	IS Managed Services	201,601.36
07/10/2022	Fair Isle Bird Observatory Trust	Grant	468,127.40
10/10/2022	Spence - Contribution Payments	HIE Pension Contributions	273,494.99
10/10/2022	HM Revenue & Customs	PAYE/NI Contributions	284,624.78
10/10/2022	HM Revenue & Customs	PAYE/NI Contributions	36,010.40
14/10/2022	Nevis Range Development Company Ltd	Grant	128,097.00
14/10/2022	Strathnaver Museum	Grant	26,354.07
14/10/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	25,200.00
14/10/2022	Lewis Builders Ltd	Building & Construction Services	284,753.54
14/10/2022	Cairngorm Mountain (Scotland) Ltd	Grant	109,704.56
14/10/2022	Gigha Trading Limited	Grant	42,116.00
14/10/2022	Gaada Projects C.I.C	Grant	31,886.16
14/10/2022	Leverhulme Community Hub Ltd	Grant	29,631.25
19/10/2022	Merthyr Tydfil County Borough Council	Project Activities/Mainstream Activities	32,582.86
19/10/2022	GARAVENTA AG	Project Activities - Cairngorm	461,178.56
21/10/2022	Stornoway Port Authority	Grant	991,955.73
21/10/2022	Robertson Construction Northern Ltd	Building & Construction Services	850,259.58
21/10/2022	Skills Development Scotland	IS Managed Services	51,493.44
21/10/2022	Graham & Sibbald	Property Factoring Services	32,187.93
21/10/2022	Visit Inverness Loch Ness Ltd	Grant	44,540.00
21/10/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	88,854.30
21/10/2022	Skillfluence Limited	Training Services	31,675.14
21/10/2022	Cnoc Soilleir Ltd	Grant	30,224.69
21/10/2022	The Uist Distilling Company Ltd	Grant	243,653.07
28/10/2022	Destination Orkney	Grant	31,553.64
28/10/2022	Cairngorms Business Partnership Ltd	Grant	30,119.43
28/10/2022	Burness	Legal Services	42,631.64
28/10/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	504,662.60

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
28/10/2022	Trees for Life	Grant	60,446.64
28/10/2022	Peopl matters (Europe) Ltd	Training Services	26,057.99
28/10/2022	Cairngorm Mountain (Scotland) Ltd	Grant	218,193.48
28/10/2022	Wester Ross Biospher Ltd	Grant	41,355.00
28/10/2022	The Ledge	Grant	42,173.00
04/11/2022	Burness	Legal Services	30,697.21
04/11/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	57,205.20
04/11/2022	Graham & Sibbald	Property Factoring Services	48,725.72
04/11/2022	SkyeConnect Ltd	Grant	29,166.00
04/11/2022	Lewis Builders Ltd	Building & Construction Services	181,231.79
04/11/2022	Cairngorm Mountain (Scotland) Ltd	Grant	196,394.13
04/11/2022	Arthur J. Gallagher Insurance Brokers Limited	Insurance	149,850.84
09/11/2022	Spence - Contribution Payments	HIE Pension Contributions	346,187.23
09/11/2022	The Highland Council	Pension Contributions	29,792.04
09/11/2022	HM Revenue & Customs	PAYE/NI Contributions	455,554.14
09/11/2022	HM Revenue & Customs	PAYE/NI Contributions	53,712.37
10/11/2022	AJ Engineering	Grant	41,910.00
10/11/2022	Market & Opinion Research International Ltd	Professional Services	155,310.00
10/11/2022	Skills Development Scotland	IS Managed Services	48,650.23
10/11/2022	Ullapool Harbour Trust	Grant	151,293.00
10/11/2022	Unit 4 Business Software Ltd	IT Services	88,367.96
10/11/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	77,989.84
10/11/2022	Gardiner & Theobald	Professional Services - Space Hub Sutherland	26,865.13
10/11/2022	Spence & Partners Ltd	Pension Services	35,004.79
10/11/2022	Christies (Fochabers) Limited	Grant	31,500.00
17/11/2022	Brodies LLP	Legal Services - Space Hub Sutherland	68,609.26
18/11/2022	Kilmartin House Trust	Grant	52,210.00
18/11/2022	Stornoway Port Authority	Grant	1,268,063.60
18/11/2022	Orbit Property Management Limited	Rent	64,738.80
18/11/2022	Robertson Construction Northern Ltd	Building & Construction Services	1,046,164.19
18/11/2022	Frontline Consultants	Professional Services	27,285.00
18/11/2022	Graham & Sibbald	Property Factoring Services	121,081.98
18/11/2022	Cairngorm Mountain (Scotland) Ltd	Grant	52,230.43
18/11/2022	Tiree Community Enterprise Ltd	Grant	40,000.00
25/11/2022	Graham & Sibbald	Property Factoring Services	61,770.90
25/11/2022	The European Marine Energy Centre Ltd	Grant	117,281.00
25/11/2022	Torrance Partnership	Professional Services	28,413.00
25/11/2022	Dunnet Bay Distillers	Grant	45,954.09
25/11/2022	Cairngorm Mountain (Scotland) Ltd	Grant	373,174.79
25/11/2022	The Ledge	Grant	51,565.24
25/11/2022	G. Simpsons (Builders) Ltd	Building & Construction Services	60,558.12
02/12/2022	Strathnaver Museum	Grant	25,009.20
02/12/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	705,467.87
02/12/2022	Ove Arup & Partners Scotland Ltd	Professional Services	26,279.04
02/12/2022	Lewis Builders Ltd	Building & Construction Services	277,555.57
02/12/2022	Scottish Aquaculture Innovation Centre	Grant	198,234.15
02/12/2022	Skillfluence Limited	Training Services	25,020.00
02/12/2022	The Uist Distilling Company Ltd	Grant	108,283.14
08/12/2022	Spence - Contribution Payments	HIE Pension Contributions	292,768.58
08/12/2022	The Highland Council	Pension Contributions	42,860.64
08/12/2022	HM Revenue & Customs	PAYE/NI Contributions	309,991.71
08/12/2022	HM Revenue & Customs	PAYE/NI Contributions	37,021.09
09/12/2022	Robertson Construction Northern Ltd	Building & Construction Services	575,940.08
09/12/2022	R Clouston Ltd	Building & Construction Services	25,189.13
09/12/2022	Royal Highland & Agricultural Society of Scotland	Project Activities/Mainstream Activities	31,000.00
09/12/2022	Skills Development Scotland	IS Managed Services	90,448.52
09/12/2022	Graham & Sibbald	Property Factoring Services	34,081.08
09/12/2022	High Life Highland	Grant	41,521.02
09/12/2022	Outer Hebrides Tourism Community Interest Company	Grant	25,944.19
09/12/2022	Dentons UKMEA LLP	Legal Services	44,881.80
09/12/2022	Cairngorm Mountain (Scotland) Ltd	Grant	72,562.47
09/12/2022	Orbital Express Launch Ltd	Grant	54,500.00

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
16/12/2022	James Jones & Sons Ltd	Grant	71,094.00
16/12/2022	Scottish Cycling	Grant	54,543.04
16/12/2022	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	25,405.20
16/12/2022	Ullapool Harbour Trust	Grant	210,056.00
16/12/2022	Oberlanders Architects LLP	Professional Services	35,548.40
16/12/2022	Brodies LLP	Legal Services	35,000.24
16/12/2022	Cairngorm Mountain (Scotland) Ltd	Grant	323,249.77
16/12/2022	Skillfluence Limited	Training Services	54,240.00
23/12/2022	University of the Highlands and Islands	Grant	109,707.21
23/12/2022	Stornoway Port Authority	Grant	336,798.70
23/12/2022	The European Marine Energy Centre Ltd	Grant	353,207.18
23/12/2022	John Gunn & Son Ltd	Building & Construction Services	156,616.20
23/12/2022	Cairngorms Business Partnership Ltd	Grant	32,267.31
23/12/2022	Morrison Construction Ltd	Building & Construction Services	145,000.91
23/12/2022	Torrance Partnership	Professional Services	38,118.00
23/12/2022	Midton Acrylics	Grant	59,516.50
23/12/2022	Skills Development Scotland	IS Managed Services	34,683.64
23/12/2022	Fair Isle Bird Observatory Trust	Grant	98,163.00
23/12/2022	Colin Armstrong Associates Ltd	Professional Services	31,032.06
23/12/2022	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	251,036.98
23/12/2022	Lewis Builders Ltd	Building & Construction Services	131,440.93
23/12/2022	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	95,998.43
23/12/2022	Cairngorm Mountain (Scotland) Ltd	Grant	229,473.18
23/12/2022	The Ledge	Grant	38,521.10
12/01/2023	Spence - Contribution Payments	HIE Pension Contributions	239,961.50
12/01/2023	The Highland Council	Pension Contributions	43,062.44
12/01/2023	HM Revenue & Customs	PAYE/NI Contributions	300,190.64
12/01/2023	HM Revenue & Customs	PAYE/NI Contributions	36,992.70
13/01/2023	Dynam	Professional Services	28,788.00
13/01/2023	Russwood Ltd	Grant	149,965.00
13/01/2023	Ashley Ann Ltd	Grant	70,752.54
13/01/2023	Robertson Construction Northern Ltd	Building & Construction Services	323,330.40
13/01/2023	Burness	Legal Services	36,459.90
13/01/2023	Skills Development Scotland	IS Managed Services	101,954.98
13/01/2023	MacDuff Shipyards	Grant	88,858.00
13/01/2023	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	106,769.98
13/01/2023	Spence & Partners Ltd	Pension Services	69,740.01
13/01/2023	HRI Munro Architecture Ltd	Building & Construction Services	38,972.61
20/01/2023	Kilmartin House Trust	Grant	26,316.00
20/01/2023	Stornoway Port Authority	Grant	334,341.13
20/01/2023	Torrance Partnership	Professional Services	50,311.38
20/01/2023	Edinburgh Napier University	Building & Construction Services	25,000.00
20/01/2023	Brodies LLP	Legal Services	27,000.00
20/01/2023	Cuantec Ltd	Grant	39,554.47
20/01/2023	Cairngorm Mountain (Scotland) Ltd	Grant	88,585.47
24/01/2023	Cairngorm Canoeing and Sailing School Limited	Loan Drawdown	250,000.00
27/01/2023	Destination Orkney	Grant	32,265.32
27/01/2023	Ness Engineering Ltd	Grant	27,650.00
27/01/2023	Outer Hebrides Tourism Community Interest Company	Grant	25,813.72
27/01/2023	Gael Force Group	Grant	26,894.00
27/01/2023	Orkney Research & Innovation Campus LLP	Grant	125,454.54
27/01/2023	GlucorX Technologies Ltd	Grant	263,685.56
27/01/2023	North Coast Watersports	Grant	27,040.98
27/01/2023	RK Joinery Skye LTD	Building & Construction Services	55,755.34
03/02/2023	The Highland Council	Pension Contributions	113,806.10
03/02/2023	Morrison Construction Ltd	Building & Construction Services	114,221.80
03/02/2023	Skills Development Scotland	IS Managed Services	25,744.64
03/02/2023	SkyeConnect Ltd	Grant	29,166.00
03/02/2023	Lochaber Chamber of Commerce	Grant	29,165.00
03/02/2023	Trees for Life	Grant	61,037.25
03/02/2023	Lewis Builders Ltd	Building & Construction Services	135,428.54
03/02/2023	Bright Digital Marketing Ltd	Professional Services	34,800.00
03/02/2023	Harley Haddow Ltd	Building & Construction Services	31,560.00

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
09/02/2023	Spence - Contribution Payments	HIE Pension Contributions	278,660.44
09/02/2023	The Highland Council	Pension Contributions	42,961.54
09/02/2023	HM Revenue & Customs	PAYE/NI Contributions	303,149.67
09/02/2023	HM Revenue & Customs	PAYE/NI Contributions	37,521.44
10/02/2023	University of Strathclyde	Grant	25,294.81
10/02/2023	John Gunn & Son Ltd	Building & Construction Services	29,692.48
10/02/2023	Hydrasun Ltd	Grant	37,840.00
10/02/2023	TSL Contractors	Building & Construction Services	156,654.58
10/02/2023	Graham & Sibbald	Property Factoring Services	30,081.05
10/02/2023	Woodside Arran CIC	Grant	32,000.00
10/02/2023	The Uist Distilling Company Ltd	Grant	152,224.42
10/02/2023	RK Joinery Skye LTD	Building & Construction Services	126,441.93
14/02/2023	Stiftelsen Nor-Fishing	Project Activities/Mainstream Activities	52,699.99
17/02/2023	Scottish Enterprise	Training Services	44,136.05
17/02/2023	Robertson Construction Northern Ltd	Building & Construction Services	184,622.65
17/02/2023	Skills Development Scotland	IS Managed Services	341,456.04
17/02/2023	Ullapool Harbour Trust	Grant	44,146.00
17/02/2023	Visit Inverness Loch Ness Ltd	Grant	43,974.00
17/02/2023	Perfect Circle JV Ltd	Professional Services - Cairngorm Mountain	43,892.35
17/02/2023	Cairngorm Mountain (Scotland) Ltd	Grant	103,241.61
17/02/2023	The Uist Distilling Company Ltd	Grant	118,362.00
17/02/2023	Comann Eachdraidh Eirisgeidh	Grant	37,176.54
20/02/2023	Stornoway Port Authority	Grant	435,318.10
24/02/2023	The European Marine Energy Centre Ltd	Grant	159,122.00
24/02/2023	Ernst & Young LLP	Technical Accounting Services	30,000.00
24/02/2023	John Gunn & Son Ltd	Building & Construction Services	58,857.66
24/02/2023	Cromarty Firth Port Authority	Grant	27,000.00
24/02/2023	Graham & Sibbald	Property Factoring Services	25,922.43
24/02/2023	Unit 4 Business Software Ltd	IT Services	174,203.96
24/02/2023	Oberlanders Architects LLP	Professional Services	45,218.18
24/02/2023	North Uist Distillery	Grant	145,058.00
24/02/2023	Skillfluence Limited	Training Services	26,280.00
24/02/2023	Visit Moray & Speyside Limited	Grant	31,811.28
24/02/2023	RK Joinery Skye LTD	Building & Construction Services	87,540.29
27/02/2023	Scottish Aquaculture Innovation Centre	Grant	199,234.46
01/03/2023	GARAVENTA AG	Project Activities - Cairngorm	210,105.74
03/03/2023	University of Strathclyde	Grant	25,956.48
03/03/2023	Ernst & Young LLP	Technical Accounting Services	48,092.28
03/03/2023	HM Revenue & Customs	VAT Payment	39,624.40
03/03/2023	Barratlantic Ltd	Grant	202,988.00
03/03/2023	Farrpoint Ltd	IT Services	47,520.00
03/03/2023	Morrison Construction Ltd	Building & Construction Services	189,860.16
03/03/2023	North Lands Creative Glass	Grant	29,006.27
03/03/2023	Pat Munro (Alness) Ltd	Building & Construction Services	273,103.40
03/03/2023	Market & Opinion Research International Ltd	Professional Services	155,310.00
03/03/2023	R Clouston Ltd	Building & Construction Services	31,982.26
03/03/2023	Grants of Dalvey Ltd	Grant	37,188.00
03/03/2023	Ironworks Music Venue Ltd	Project Activities/Mainstream Activities	27,805.20
03/03/2023	John Gordon & Son Ltd	Grant	31,160.00
03/03/2023	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	36,192.92
03/03/2023	Graham & Sibbald	Property Factoring Services	160,201.62
03/03/2023	LH Stainless Ltd	Grant	32,492.00
03/03/2023	Orkney Cheese Co Ltd	Grant	53,518.00
03/03/2023	Skillfluence Limited	Training Services	26,448.67
03/03/2023	HRI Munro Architecture Ltd	Building & Construction Services	48,099.02
03/03/2023	Portgordon Community Trust Ltd	Grant	45,532.00
03/03/2023	Leverhulme Community Hub Ltd	Grant	25,119.50
03/03/2023	Logie Timber Ltd	Grant	33,659.00
03/03/2023	Garrabost Gniomhach: Active Garrabost	Grant	55,886.83
09/03/2023	Spence - Contribution Payments	HIE Pension Contributions	290,994.91
09/03/2023	The Highland Council	Pension Contributions	41,826.56
09/03/2023	HM Revenue & Customs	PAYE/NI Contributions	318,443.83
09/03/2023	HM Revenue & Customs	PAYE/NI Contributions	36,227.63
10/03/2023	The Moray Council	Grant	87,500.00

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
10/03/2023	Scottish Enterprise	Project Activities/Mainstream Activities	29,062.52
10/03/2023	Ekos Consulting (UK) Ltd	Professional Services	28,865.06
10/03/2023	Orbit Property Management Limited	Rent	64,738.80
10/03/2023	University of Edinburgh	Professional Services	27,447.77
10/03/2023	Burness	Legal Services	44,476.82
10/03/2023	Skills Development Scotland	IS Managed Services	115,145.93
10/03/2023	Softcat Ltd	IT Services	36,960.00
10/03/2023	Ullapool Harbour Trust	Grant	215,227.00
10/03/2023	Storas Uibhist	Grant	77,976.92
10/03/2023	Trees for Life	Grant	25,383.71
10/03/2023	Brodies LLP	Legal Services	49,305.81
10/03/2023	Jamiesons Spinning (Shetland) Ltd	Grant	44,800.00
10/03/2023	Skillfluence Limited	Training Services	30,354.00
10/03/2023	Portgordon Community Trust Ltd	Grant	53,735.72
10/03/2023	Kirkjuvagr Limited	Grant	50,416.00
10/03/2023	Comann Eachdraidh Eirisgeidh	Grant	56,285.39
10/03/2023	Bedrock Buildings Ltd	Grant	31,210.73
10/03/2023	Cask Construction	Grant	49,902.84
17/03/2023	Stornoway Port Authority	Grant	1,091,786.08
17/03/2023	The Moray Council	Grant	50,000.00
17/03/2023	Cairngorms National Park Authority	Grant	50,000.00
17/03/2023	Ashley Ann Ltd	Grant	76,507.58
17/03/2023	Pat Munro (Alness) Ltd	Building & Construction Services	44,955.00
17/03/2023	Hydrasun Ltd	Grant	33,104.00
17/03/2023	Ullapool Harbour Trust	Grant	77,372.00
17/03/2023	Ionad Hiort	Grant	115,762.38
17/03/2023	LH Stainless Ltd	Grant	34,390.00
17/03/2023	Wester Ross Biospher Ltd	Grant	44,693.00
17/03/2023	Logie Timber Ltd	Grant	100,000.00
17/03/2023	Scalloway Community Development Company Ltd	Grant	55,061.49
17/03/2023	JBA Consulting	Professional Services	59,824.19
21/03/2023	The Ledge	Grant	26,320.46
24/03/2023	Scrabster Harbour Trust	Grant	50,540.72
24/03/2023	John Gunn & Son Ltd	Building & Construction Services	160,020.60
24/03/2023	Pat Munro (Alness) Ltd	Building & Construction Services	221,902.46
24/03/2023	Robertson Construction Northern Ltd	Building & Construction Services	111,677.83
24/03/2023	Torrance Partnership	Professional Services	50,195.50
24/03/2023	Edinburgh Napier University	Grant	25,000.00
24/03/2023	Skills Development Scotland	IS Managed Services	120,036.83
24/03/2023	Fair Isle Bird Observatory Trust	Grant	621,821.79
24/03/2023	Colin Warnock Associates	Professional Services	76,264.20
24/03/2023	Loch Melfort Hotel Ltd	Grant	59,780.00
24/03/2023	Balfour Beatty Group Ltd	Building and Construction Services - Cairngorm Mountain	378,290.39
24/03/2023	North Yell Development Council	Grant	33,004.00
24/03/2023	Lewis Builders Ltd	Grant	88,416.48
24/03/2023	Raasay Development Trust	Grant	32,682.00
24/03/2023	Royal Zoological Society of Scotland	Grant	73,955.00
24/03/2023	Cairngorm Mountain (Scotland) Ltd	Grant	92,733.27
24/03/2023	Skillfluence Limited	Training Services	31,680.00
24/03/2023	Elsie Normington Foundation	Grant	152,656.00
24/03/2023	Venture North	Grant	30,235.23
24/03/2023	The Uist Distilling Company Ltd	Grant	165,672.99
24/03/2023	Logie Timber Ltd	Grant	66,984.00
24/03/2023	Pod Point	Building & Construction Services	44,108.23
24/03/2023	Kirkjuvagr Limited	Grant	25,117.00
24/03/2023	RK Joinery Skye LTD	Building & Construction Services	202,345.42
24/03/2023	JBA Consulting	Professional Services	70,446.67
24/03/2023	AUDIT SCOTLAND	Audit Fees	54,204.00
28/03/2023	Morrison Construction Ltd	Building & Construction Services	172,871.51
28/03/2023	TSL Contractors	Building & Construction Services	122,679.37
28/03/2023	Portgordon Community Trust Ltd	Grant	29,280.00
28/03/2023	MOOCDU (Calum Kemp)	Grant	62,500.00
28/03/2023	Aquila Waste Management Solutions Ltd	Grant	80,000.00
28/03/2023	Christies (Fochabers) Limited	Grant	35,405.00
29/03/2023	Nevis Range Development Company Ltd	Loan Drawdown	375,000.00

Payments with a value in excess of £25,000 - Highlands and Islands Enterprise			
Payment Date	Company Name	Description	Value
30/03/2023	Spence - Contribution Payments	HIE Pension Contributions	600,000.00
30/03/2023	Isle of Skye Candle Company Ltd	Loan Drawdown	125,000.00
31/03/2023	West Highland College UHI	Grant	43,334.00
31/03/2023	Graham & Sibbald	Property Factoring Services	57,798.15
31/03/2023	Cairngorms Business Partnership Ltd	Grant	28,638.00
31/03/2023	Robertson Construction Northern Ltd	Building & Construction Services	126,319.64
31/03/2023	R Clouston Ltd	Building & Construction Services	61,125.53
31/03/2023	Skills Development Scotland	IS Managed Services	64,061.65
31/03/2023	Stramash	Grant	58,898.30
31/03/2023	Ocean Kinetics Ltd	Grant	131,354.50
31/03/2023	TSL Contractors	Building & Construction Services	32,776.80
31/03/2023	Portavadie Estates Ltd	Grant	180,000.00
31/03/2023	Graham & Sibbald	Property Factoring Services	87,680.50
31/03/2023	SkyeConnect Ltd	Grant	29,166.00
31/03/2023	EDF Energy	Rates	29,997.30
31/03/2023	Lochaber Chamber of Commerce	Grant	29,164.00
31/03/2023	Lewis Builders Ltd	Building & Construction Services	34,986.95
31/03/2023	Cameron Presentations	Project Activities/Mainstream Activities	38,683.20
31/03/2023	Ness Engineering Ltd	Grant	39,725.00
31/03/2023	Go Golspie	Grant	25,800.00
31/03/2023	Cairngorm Mountain (Scotland) Ltd	Grant	38,475.04
31/03/2023	HRI Munro Architecture Ltd	Building & Construction Services	38,963.84
31/03/2023	Isle of Kerrera Development	Grant	32,589.00
31/03/2023	Pure Water International Ltd	Grant	125,000.00
31/03/2023	C&A Thomason Ltd	Grant	35,190.00
31/03/2023	Scottish Aquaculture Innovation Centre	Grant	153,037.74
31/03/2023	Market & Opinion Research International Ltd	Professional Services	106,740.00
31/03/2023	Highland Coast Hotels Limited	Grant	135,312.93
31/03/2023	Spence - Contribution Payments	HIE Pension Contributions	200,000.00
31/03/2023	Ocean Kinetics Ltd	Grant	47,212.15

Payments with a value in excess of £25,000 - Wave Energy Scotland			
Payment Date	Company Name	Description	Value of Payment
07/04/2022	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	99,806.84
07/04/2022	Quocean Limited	Project Activities/Mainstream Activities	138,928.80
07/04/2022	Mocean Energy Ltd	Project Activities/Mainstream Activities	28,115.18
07/04/2022	Tension Technology International Ltd	Project Activities/Mainstream Activities	47,916.00
07/04/2022	Apollo	Project Activities/Mainstream Activities	199,824.00
14/04/2022	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	192,115.20
14/04/2022	Mocean Energy Ltd	Project Activities/Mainstream Activities	152,506.13
14/04/2022	MaxSim Ltd	Project Activities/Mainstream Activities	39,708.00
14/04/2022	Queen Mary University of London	Project Activities/Mainstream Activities	36,747.73
21/04/2022	Fundacion Tecnalia Research & Innovation	Project Activities/Mainstream Activities	36,751.32
04/05/2022	Bombora Wave Power Europe Ltd	Project Activities/Mainstream Activities	89,678.65
26/05/2022	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	102,686.40
09/06/2022	Mocean Energy Ltd	Project Activities/Mainstream Activities	150,822.00
16/06/2022	Blackfish Engineering Design Ltd	Project Activities/Mainstream Activities	54,000.00
21/06/2022	HM Revenue & Customs	VAT Payment	48,882.36
23/06/2022	Highlands & Islands Enterprise	Project Activities/Mainstream Activities	66,000.00
21/07/2022	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	56,906.17
19/08/2022	Mocean Energy Ltd	Project Activities/Mainstream Activities	89,093.94
23/08/2022	Amog Consulting Ltd	Project Activities/Mainstream Activities	67,279.97
25/08/2022	Idom Consulting, Engineering, Architecture S.A.U	Project Activities/Mainstream Activities	39,762.21
25/08/2022	Waveram Ltd	Project Activities/Mainstream Activities	113,358.62
25/08/2022	Waveram Ltd	Project Activities/Mainstream Activities	38,542.50
31/08/2022	Arrecife Energy Systems	Project Activities/Mainstream Activities	28,298.77
31/08/2022	Mocean Energy Ltd	Project Activities/Mainstream Activities	174,876.10
07/09/2022	HM Revenue & Customs	VAT Payment	50,492.52
08/09/2022	Highlands & Islands Enterprise	Project Activities/Mainstream Activities	66,000.00
15/09/2022	Apollo	Project Activities/Mainstream Activities	237,540.00
22/09/2022	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	101,922.42
27/09/2022	Idom Consulting, Engineering, Architecture S.A.U	Project Activities/Mainstream Activities	102,644.02
03/10/2022	European Marine Energy Centre Ltd	Project Activities/Mainstream Activities	84,806.40
06/10/2022	Arrecife Energy Systems	Project Activities/Mainstream Activities	25,572.82

Payments with a value in excess of £25,000 - Wave Energy Scotland			
Payment Date	Company Name	Description	Value of Payment
06/10/2022	Bombora Wave Power Europe Ltd	Project Activities/Mainstream Activities	106,042.75
06/10/2022	Idom Consulting, Engineering, Architecture S.A.U	Project Activities/Mainstream Activities	43,763.68
06/10/2022	Arrecife Energy Systems	Project Activities/Mainstream Activities	111,477.62
26/10/2022	Amog Consulting Ltd	Project Activities/Mainstream Activities	181,407.68
26/10/2022	CETO Wave Energy Ireland Ltd	Project Activities/Mainstream Activities	203,596.47
27/10/2022	Highlands & Islands Enterprise	Project Activities/Mainstream Activities	66,000.00
03/11/2022	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	35,369.87
09/11/2022	HMRC WES	Payroll	33,679.89
29/11/2022	MaxSim Ltd	Project Activities/Mainstream Activities	48,176.40
30/11/2022	HM Revenue & Customs	VAT Payment	124,250.56
15/12/2022	Quoceant Limited	Project Activities/Mainstream Activities	48,144.00
15/12/2022	Arrecife Energy Systems	Project Activities/Mainstream Activities	83,350.79
22/12/2022	Quoceant Limited	Project Activities/Mainstream Activities	50,842.80
06/01/2023	Idom Consulting, Engineering, Architecture S.A.U	Project Activities/Mainstream Activities	130,889.89
06/01/2023	Mocean Energy Ltd	Project Activities/Mainstream Activities	180,517.87
06/01/2023	Biscay Marine Energy	Project Activities/Mainstream Activities	156,614.03
12/01/2023	Queen Mary University of London	Project Activities/Mainstream Activities	46,152.00
19/01/2023	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	133,074.11
02/02/2023	Mocean Energy Ltd	Project Activities/Mainstream Activities	46,619.84
07/02/2023	Amog Consulting Ltd	Project Activities/Mainstream Activities	156,110.50
07/02/2023	Arrecife Energy Systems	Project Activities/Mainstream Activities	33,379.60
09/02/2023	Edinburgh Innovation Ltd	Project Activities/Mainstream Activities	54,466.75
09/02/2023	Highlands & Islands Enterprise	Project Activities/Mainstream Activities	66,000.00
16/02/2023	Blackfish Engineering Design Ltd	Project Activities/Mainstream Activities	66,000.00
23/02/2023	University of Edinburgh	Project Activities/Mainstream Activities	28,800.00
23/02/2023	Edinburgh Innovation Ltd	Project Activities/Mainstream Activities	48,401.74
23/02/2023	Quoceant Limited	Project Activities/Mainstream Activities	36,804.00
08/03/2023	HM Revenue & Customs	VAT Payment	36,674.95
09/03/2023	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	42,454.31
22/03/2023	Mocean Energy Ltd	Project Activities/Mainstream Activities	225,998.60
23/03/2023	AWS Ocean Energy Ltd	Project Activities/Mainstream Activities	121,470.00
23/03/2023	Quoceant Limited	Project Activities/Mainstream Activities	34,800.00
30/03/2023	Edinburgh Innovation Ltd	Project Activities/Mainstream Activities	38,865.53
30/03/2023	Queen Mary University of London	Project Activities/Mainstream Activities	100,200.00
30/03/2023	Arrecife Energy Systems	Project Activities/Mainstream Activities	49,325.92
30/03/2023	Amog Consulting Ltd	Project Activities/Mainstream Activities	62,389.77

Payments with a value in excess of £25,000 - Cairngorm Mountain (Scotland) Ltd			
Payment Date	Company Name	Description	Value of Payment
13/06/2022	Simpson Builders Ltd	Payment of Invoice	41,223.15
24/06/2022	Simpson Builders Ltd	Payment of Invoice	42,305.56
05/07/2022	Highlands and Islands Enterprise	Payment of Invoice	57,485.11
22/07/2022	HMRC	Tax and NI Jul	27,796.54
19/08/2022	HMRC	Tax and NI July	26,233.19
22/09/2022	HMRC	Tax and NI Aug	25,286.08
23/09/2022	Strath Civil Engineering Ltd	Payment of Invoice	53,566.96
03/10/2022	ACT Heritage Ltd	Payment of Invoice	41,314.91
21/10/2022	HMRC	Tax and NI Sept	27,954.35
31/10/2022	The Barnie Group	Payment of Invoice	38,807.33
31/10/2022	Strath Civil Engineering Ltd	Payment of Invoice	214,535.20
17/11/2022	Strath Civil Engineering Ltd	Payment of Invoice	184,429.39
21/11/2022	HMRC	Tax and NI October	29,809.73
30/11/2022	Allan Munro Construction Ltd	Payment of Invoice	138,443.62
06/12/2022	McGowan Ltd	Payment of Invoice	76,201.04
07/12/2022	Crown Oil Ltd	Payment of Invoice	31,748.82
15/12/2022	Comencal Bicycles	Payment of Invoice	40,774.92
21/12/2022	Strath Civil Engineering Ltd	Payment of Invoice	218,608.21
22/12/2022	HMRC	Tax and NI November	30,233.71
30/12/2022	McGowan Ltd	Payment of Invoice	49,512.90
23/01/2023	HMRC	Tax and NI December	33,879.67
23/01/2023	Crown Oil Ltd	Payment of Invoice	36,680.44
10/02/2023	Close-Marshcommercial	Insurance premium	107,306.89
17/02/2023	Crown Oil Ltd	Payment of Invoice	30,177.99
20/02/2023	HMRC	Tax and NI Jan	43,549.82
28/02/2023	Bidfood	Payment of Invoice	31,895.27

Payments with a value in excess of £25,000 - Cairngorm Mountain (Scotland) Ltd			
Payment Date	Company Name	Description	Value of Payment
28/02/2023	Allan Munro Construction Ltd	Payment of Invoice	66,063.73
28/02/2023	Strath Civil Engineering Ltd	Payment of Invoice	67,465.73
14/03/2023	Close-Marshcomm	Insurance premium	35,768.96
17/03/2023	Crown Oil Ltd	Payment of Invoice	25,788.00
20/03/2023	HMRC	Tax and NI Feb	38,524.95
20/03/2023	Scottish and Southern Electricity	Payment of Invoice	81,955.84
31/03/2023	Garaventa AG	Payment of Invoice	29,078.42
31/03/2023	Highlands and Islands Enterprise	Payment of Invoice	38,128.68

Payments with a value in excess of £25,000 - ORIC			
Payment Date	Company Name	Description	Value of Payment
17/02/2023	Highlands and Islands Enterprise	Construction & Building Services	£123,243.64
31/03/2023	Highlands and Islands Enterprise	Construction & Building Services	£210,862.30