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## **AREAS OF SPEND**

The Defra Access Funding is capital funding. Capital spend is defined a one-off itemised cost where funding is provided to purchase or invest in a physical item or asset (capital item) to achieve a stated outcome, in this case to improve accessibility for all.

Some examples of what would be classed as capital expenditure, include access infrastructure, buildings, machinery and equipment, for example:

- Disabled toilet facilities
- Replacement of gates
- Additional seating areas
- Improved access to waterways for the mobility-impaired
- Widening and resurfacing of paths for multi-user use
- Purchase of trampers, mobility scooters, electric bikes and storage/charging facilities
- Purchase of specially adapted tools and personal protective equipment for volunteers
- Provision of accessible signage and visitor information, physical and digital
- Creation of a new or improvement of an existing piece of access infrastructure, such as building a toilet or fitting a new accessible gate or adapting a minibus or visitor centre.
- Research and development, defined in budgeting guidance as:

“Creative work undertaken on a systematic basis to increase the stock of knowledge, and use of this stock of knowledge for the purpose of discovering or developing new products, including improved versions or qualities of existing products, or discovering new or more efficient processes of production”.

Some examples that are not classifiable as capital, include:

- Removal of a stile - unless it's being replaced by an accessible gate
- Hire of a minibus
- Staff time that is not directly attributable to creation of an asset