



## Appendix 1

### Summary of expenditure against the profiled budget

CAIRNGORMS NATIONAL PARK AUTHORITY							
Resources Committee: Paper 1, Annex 1. 10th November 2023							
YEAR ENDING 31 MARCH 2024							
ACTUAL v BUDGET 30 SEPTEMBER 2023							
	Annual budget	Budget adjustments	Outturn forecast	Phased budget to 30 September 23	Actual at 30 September 23	(Under)/over phased budget	% of Outturn forecast
<b>Staff costs</b>	4,841,000	94,650	4,935,650	2,467,825	2,539,730	71,905	51%
<b>Board fees</b>	192,000		192,000	96,000	82,681	(13,319)	43%
	5,033,000	94,650	5,127,650	2,563,825	<b>2,622,411</b>	<b>58,586</b>	
<b>Project costs</b>							
Project costs	1,141,000		1,141,000				0%
Project costs recovered	(1,141,000)		(1,141,000)				0%
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Overheads</b>							
Other staff and board costs	164,000		164,000	82,000	124,523	42,523	76%
Facilities costs	520,000	(143,230)	376,770	188,385	194,880	6,495	52%
IT and professional costs	261,000		261,000	130,500	119,660	(10,840)	46%
	945,000	(143,230)	801,770	400,885	<b>439,064</b>	<b>38,179</b>	
<b>Operational plan (net)</b>							
Peatland restoration	4,328,000	(536,000)	3,792,000	590,000	189,994	(400,006)	5%
Nature & climate	818,000	50,000	868,000	270,400	103,747	(166,653)	12%
People	277,000		277,000	110,500	83,092	(27,408)	30%
Place	865,000	51,000	916,000	261,080	103,984	(157,096)	11%
Corporate	441,500	62,000	503,500	16,500	42,170	25,670	8%
Communications	354,500	(9,650)	344,850	139,400	66,898	(72,502)	19%
Contribution to Cairngorms 2030	285,000	(146,500)	138,500	0	0	0	0%
	7,369,000	(529,150)	6,839,850	1,387,880	<b>589,885</b>	<b>(797,995)</b>	
<b>Total expenditure</b>	13,347,000	(577,730)	12,769,270	4,352,590	3,651,360	(701,230)	29%
<b>Other income</b>	(182,000)		(182,000)	(91,000)	(93,139)	(2,139)	51%
<b>Cash expenditure</b>	13,165,000	(577,730)	12,587,270	4,261,590	3,558,221	(703,369)	28%
<b>Grant-in-aid drawn down</b>	(13,151,000)	561,000	(12,590,000)	(5,100,000)	(5,100,000)	0	41%
<b>Net cash expenditure/ (income)</b>	14,000	(16,730)	(2,730)	(838,410)	(1,541,779)	(703,369)	



## **Appendix 2**

### **Log of Budget changes**

1. Since the budget was formally approved, there have been changes to the availability of funding:
  - a) we were able to pay forward on our 2023/24 commitment to Cairngorms 2030 (C2030),
  - b) we have been made aware that our expectations for both capital and resource funding to support peatland restoration may not be met, and
  - c) the anticipated pay award for 2023/24, may exceed our budget provision.These changes are set out in appendix 2.
2. In March 2023, we paid £150k from the 2022/23 budget to support our commitment to C2030 for 2023/24 by providing cash flow cover for the Development Phase activities. This provided extra headroom in the 2023/24 budget. We have applied this to cover some areas of the budget that we felt, from further examination of the detail of the likely costs, were under-resourced, such as the cost of our shared-services agreement with Loch Lomond and the Trossachs National Park Authority.
3. Anticipated resource funding for peatland restoration was £614k, and this included an allocation to cover elements of support costs such as transport, office costs, and finance and IT support. We now have available funding of £510k. This leaves the peatland team with around £100k less budget for non-staff costs than had been anticipated. In addition, the capital budget made available has been reduced by £507k to £3,636k. There is some confidence that these shortfalls will be secured from Scottish Government as part of their ongoing budget revisions process. For the time being, it is suggested appropriate that we take a prudent financial management perspective and recognise the position including the current shortfall.
4. Further space has been found within the 2023/24 budget. This arises from a change in the accounting treatment we are required to apply to leases for property and vehicles. In the past these costs have been accounted for as resource expenditure. We are now required to treat leased assets as capital items known as 'Right of Use' (RoU) assets. The initial recognition of these RoU assets happened in the 2022/23 accounts, using capital budget (CDEL) specifically provided to accommodate the new accounting treatment. The change releases a little over £140k from the resource



grant budget. New lease arrangements undertaken during the year will result in capital expenditure.

5. Modelling of the impact of the potential pay award indicates that our original budget estimate, made before the direction on the 2023/24 award had been determined, is likely to require a further £85k of resources. Budget has been allocated too this from the newly released budget described at item 4 above.
6. The remaining budget allocation identified in item 4 has been used to reinstate some of the peatland resource budget.
7. £3.5k has been allocated to cover a short extension to the contract of the Green Health Link Worker currently engaged on the nature prescriptions project within the C2030 programme. This will allow continuity of staffing, on what is a well-regarded project, for a short time after the end of the C2030 development phase (17 August 2023).
8. Two intern posts were extended to assist with workload on the Cairngorms Nature Festival and in the Communications team.
9. Additional funding of £50k to support our nature recovery activities has been received from the Nature Challenge Fund.
10. The adjusted position is a small surplus of £3k.



YEAR ENDING 31 MARCH 2024											
Budget adjustments											
	Annual budget	Budget adjustments									Revised budget
		Advance to Cairngorms 2030	Funding reduction peatland capital	Funding reduction peatland resource	Lease accounting	Payroll - cover potential shortfall	Peatland partial reinstatement of resource budget	Green Health Link Worker contract extension	Extend interns	Additional funding Nature recovery	
<b>Staff costs</b>	4,841,000					85,000			9,650		4,935,650
<b>Board fees</b>	192,000										192,000
	5,033,000	0	0	0	0	85,000	0	0	9,650	0	5,127,650
<b>Running costs</b>											
Other staff and board costs	164,000										164,000
Facilities costs	520,000				(143,230)						376,770
IT and professional costs	261,000										261,000
	945,000	0	0	0	(143,230)	0	0	0	0	0	801,770
<b>Operational plan (net)</b>											
Peatland restoration	4,328,000		(507,000)	(104,000)			75,000				3,792,000
Nature & climate	818,000									50,000	868,000
People	277,000										277,000
Place	865,000	51,000									916,000
Corporate	441,500	62,000									503,500
Communications	354,500								(9,650)		344,850
Contribution to Cairngorms 2030	285,000	(150,000)						3,500			138,500
	7,369,000	(37,000)	(507,000)	(104,000)	0	0	75,000	3,500	(9,650)	50,000	6,839,850
<b>Total expenditure</b>	13,347,000	(37,000)	(507,000)	(104,000)	(143,230)	85,000	75,000	3,500	0	50,000	12,769,270
<b>Other income</b>	(182,000)										(182,000)
<b>Cash expenditure</b>	13,165,000	(37,000)	(507,000)	(104,000)	(143,230)	85,000	75,000	3,500	0	50,000	12,587,270
<b>Grant-in-aid drawn down</b>	(13,151,000)		507,000	104,000						(50,000)	(12,590,000)
<b>Net cash expenditure/ (income)</b>	14,000	(37,000)	0	0	(143,230)	85,000	75,000	3,500	0	0	(2,730)