



Appendix 1

Summary of expenditure against the profiled budget

CAIRNGORMS NATIONAL PARK AUTHORITY							
Resources Committee: Paper 1, Annex 1. 11th August 2023							
YEAR ENDING 30 JUNE 2024							
ACTUAL v BUDGET 30 JUNE 2023							
	Annual budget	Budget adjustments	Outturn forecast	Phased budget to 30 June 23	Actual at 30 June 23	(Under)/ over phased budget	% of Outturn forecast
Staff costs	4,841,000	85,000	4,926,000	1,184,135	1,176,970	(7,165)	24%
Board fees	192,000		192,000	48,000	39,816	(8,184)	21%
	5,033,000	85,000	5,118,000	1,232,135	1,216,786	(15,349)	
Project costs							
Project costs	1,141,000		1,141,000				0%
Project costs recovered	(1,141,000)		(1,141,000)				0%
	0	0	0	0	0	0	
Running costs							
Other staff and board costs	164,000		164,000	41,000	60,808	19,808	37%
Facilities costs	520,000	(143,230)	376,770	94,193	86,181	(8,012)	23%
IT and professional costs	261,000		261,000	65,250	51,974	(13,276)	20%
	945,000	(143,230)	801,770	200,443	198,963	(1,480)	
Operational plan (net)							
Peatland restoration	4,328,000	(536,000)	3,792,000	15,000	17,606	2,606	0%
Nature & climate	818,000		818,000	54,000	35,153	(18,847)	4%
People	277,000		277,000	56,250	34,780	(21,470)	13%
Place	865,000	51,000	916,000	78,770	45,274	(33,496)	5%
Corporate	441,500	62,000	503,500	8,000	25,086	17,086	5%
Communications	354,500		354,500	40,400	22,853	(17,547)	6%
Contribution to Cairngorms 2030	285,000	(146,500)	138,500	0	0	0	0%
	7,369,000	(569,500)	6,799,500	252,420	180,752	(71,668)	
Total expenditure	13,347,000	(627,730)	12,719,270	1,684,997	1,596,501	(88,496)	13%
Other income	(182,000)		(182,000)	(45,500)	(78,903)	(33,403)	43%
Cash expenditure	13,165,000	(627,730)	12,537,270	1,639,497	1,517,598	(121,899)	12%
Grant-in-aid drawn down	(13,151,000)	611,000	(12,540,000)	(1,880,000)	(1,880,000)	0	15%
Net cash expenditure/ (income)	14,000	(16,730)	(2,730)	(240,503)	(362,402)	(121,899)	



Appendix 2

Budget changes

YEAR ENDING 31 MARCH 2024								
Budget adjustments								
	Annual budget	Budget adjustments						Revised budget
		Advance to Cairngorms 2030	Funding reduction peatland resource	Lease accounting	Payroll - cover potential shortfall	Peatland partial reinstatement of resource budget	Green Health Link Worker contract extension	
Staff costs	4,841,000				85,000			4,926,000
Board fees	192,000							192,000
	5,033,000	0	0	0	85,000	0	0	5,118,000
Running costs								
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	(143,230)	0	0	0	801,770
Operational plan (net)								
Peatland restoration	4,328,000		(104,000)			75,000		4,299,000
Nature & climate	818,000							818,000
People	277,000							277,000
Place	865,000	51,000						916,000
Corporate	441,500	62,000						503,500
Communications	354,500							354,500
Contribution to Cairngorms 2030	285,000	(150,000)					3,500	138,500
	7,369,000	(37,000)	(104,000)	0	0	75,000	3,500	7,306,500
Total expenditure	13,347,000	(37,000)	(104,000)	(143,230)	85,000	75,000	3,500	13,226,270
Other income	(182,000)							(182,000)
Cash expenditure	13,165,000	(37,000)	(104,000)	(143,230)	85,000	75,000	3,500	13,044,270
Grant-in-aid drawn down	(13,151,000)		104,000					(13,047,000)
Net cash expenditure/ (income)	14,000	(37,000)	0	(143,230)	85,000	75,000	3,500	(2,730)



Appendix 3

Operational plan investment

Aim	Budget	Actuals	Forecast	Forecast	Forecast	Legally Committed	
		Q1	Q2	Q3	Q4	Q1	
	£'000	£'000	£'000	£'000	£'001	£'000	
A3	Peatland restoration	3,792,000	17,607	572,191	1,608,624	1,593,578	635,096
A2	Woodland expansion	10,000	0	0	5,000	5,000	0
A4	Deer and herbivore impacts	40,000	2,000	4,000	14,000	20,000	0
A5	Moorland management	40,000	(292)	4,000	18,000	18,292	0
A6	Gamebird management	30,000	1,202	0	28,798	0	0
A8	Farming	40,000	2,043	20,957	9,500	7,500	16,650
A9	Freshwater restoration	150,500	9,268	8,732	117,000	15,500	30,000
A10	Ecological network	91,900	6,363	23,065	36,472	26,000	10,000
A11	Ecological restoration	113,000	0	50,000	30,000	33,000	0
A12	Cairngorms Nature Index	68,500	153	26,000	27,500	14,847	0
A13	Species recovery	198,000	11,045	67,251	64,704	55,000	30,500
A14	Green investment	20,000	0	10,000	10,000	0	7,500
B1	Working-age population	10,000	5,169	4,831	0	0	0
B4	Skills and training	90,000	12,250	35,500	26,250	16,000	0
B7	Community-led planning and development	107,000	5,000	74,000	17,000	11,000	0
B9	Mental and physical health	10,000	0	4,000	0	6,000	0
B11	Volunteering and outdoor learning	80,000	12,361	23,260	25,000	19,379	0
C1	Access to housing	20,000	0	0	0	20,000	0
C2	New housing	20,000	0	5,000	7,500	7,500	0
C5	Visitors to the National Park	40,000	4,953	11,000	10,000	14,047	0
C8	Accessible path and cycle network	583,250	19,405	115,230	250,995	197,620	128,950
C9	High quality visitor experience	227,750	20,916	19,939	99,895	87,000	166,214
C10	Cultural heritage	15,000	0	0	7,500	7,500	0
	Comms	262,900	26,224	53,852	55,992	126,832	45,860
	Corporate	799,700	25,086	177,756	228,190	368,669	369,257
		6,859,500	180,753	1,310,564	2,697,920	2,670,264	1,440,027
			3%	19%	39%	39%	