

CAIRNGORMS NATIONAL PARK AUTHORITY
YEAR ENDED 31 MARCH 2021

STATEMENT OF NET EXPENDITURE AS AT 31 JANUARY 2021 AND PROJECTED TO 31 MARCH 2021

	original budget for year	revisions agreed 12 June	Peatland settlement	Revised budget	Budget to month 10	Actual to Month 10	variance	projected outturn
Operational plan income								
Operational plan income	(50,000)			(50,000)	(41,667)	(179,725)	(138,058)	(222,000)
Project costs recovered								
LEADER				0		(90,829)	(90,829)	(271,000)
Tomintoul & Glenlivet				0		(505,473)	(505,473)	(585,000)
Great Place Badenoch				0		(43,928)	(43,928)	(81,000)
Caper Framework				0		(92,273)	(92,273)	(139,000)
	(50,000)	0	0	(50,000)	(41,667)	(912,228)	(870,561)	(1,298,000)
Other income								
Other income	(75,000)			(75,000)	(62,500)	(33,450)	29,050	(34,000)
Staff costs recovered	(373,000)			(373,000)	(310,833)	(219,295)	91,538	(223,000)
	(448,000)	0	0	(448,000)	(373,333)	(252,745)	120,588	(257,000)
Board member and staff costs								
Board fees	173,000			173,000	144,167	146,480	2,313	173,000
Staff costs	3,351,000		121,000	3,472,000	2,792,500	2,838,677	46,177	3,375,000
	3,524,000	0	121,000	3,645,000	2,936,667	2,985,157	48,490	3,548,000
Operational plan expenditure								
Land management	83,500		117,000	200,500	69,583	36,687	(32,896)	95,000
Conservation	241,500	(57,000)		184,500	201,250	120,900	(80,350)	211,000
Visitor services	457,000	233,000		690,000	380,833	249,829	(131,004)	651,000
Rural development and planning	290,000	(75,000)		215,000	241,667	254,648	12,981	349,000
Corporate services	102,000	100,000		202,000	85,000	126,915	41,915	181,000
Communications	61,000			61,000	50,833	24,282	(26,551)	59,000
Project costs								
LEADER	0			0	0	98,060	98,060	283,000
Tomintoul & Glenlivet	0			0	0	505,473	505,473	585,000
Great Place Badenoch	0			0	0	43,928	43,928	81,000
Caper Framework	0			0	0	92,273	92,273	139,000
	1,235,000	201,000	117,000	1,553,000	1,029,167	1,552,995	523,828	2,634,000
Other operating costs								
Other board and staff costs	175,000	(11,000)	8,000	172,000	145,833	79,391	(66,442)	85,000
Facilities costs	361,000			361,000	300,833	306,234	5,401	352,000
Covid costs	0			0		42,647	42,647	44,000
IT & professional costs	156,000			156,000	130,000	108,003	(21,997)	148,000
	692,000	(11,000)	8,000	689,000	576,667	536,275	(40,392)	629,000
Net expenditure before depreciation	4,953,000	190,000	246,000	5,389,000	4,127,500	3,909,454	(218,046)	5,256,000
Grant in aid	(5,019,000)	(150,000)	(246,000)	(5,415,000)				
Grant to be used for capital purposes	40,000		97,000	137,000				
	(4,979,000)	(150,000)	(149,000)	(5,278,000)				(5,278,000)
Net expenditure position	(26,000)	40,000	97,000	111,000				(22,000)