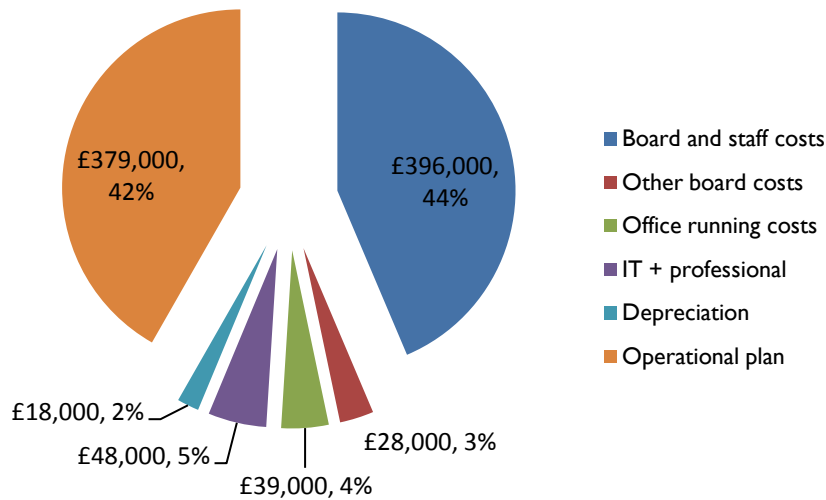
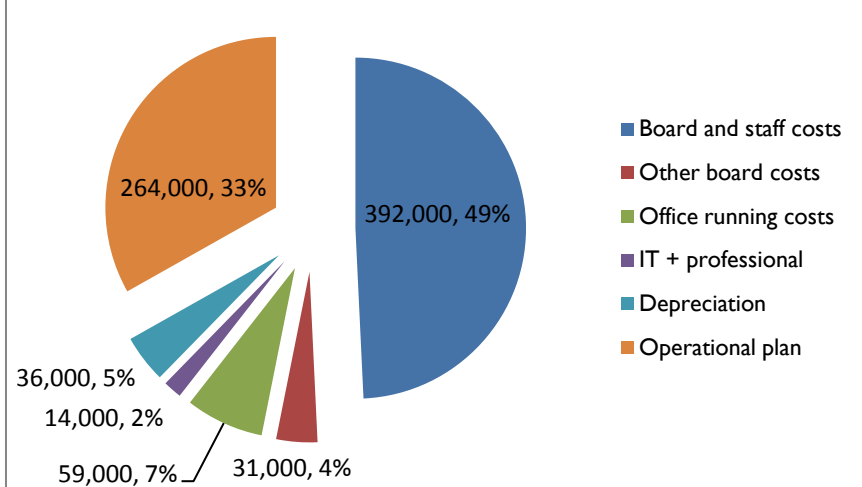


EXPENDITURE SUMMARY - 2 MONTHS TO 31 AUGUST 2013



INCOME AND EXPENDITURE - 2 MONTHS TO 31 AUGUST 2012



INCOME AND EXPENDITURE - 2 MONTHS TO 31 AUGUST

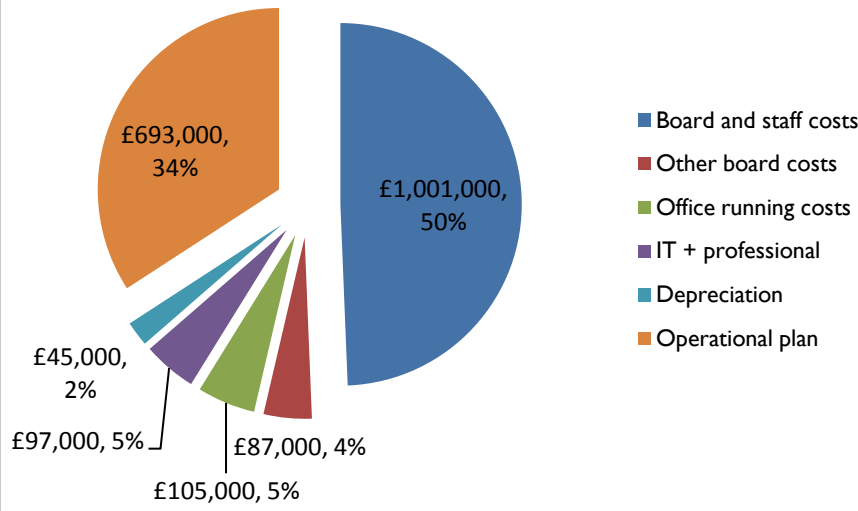
2013				2012			
	actual	budget	variance		actual	budget	variance
	£	£	£		£	£	£
	Income				Income		
29.4%	700,000	700,000	0 0%	grant-in-aid	33.9%	700,000	700,000 0 0%
5.0%	118,000	118,000	0 0%	capital grant	-	0	0 0 -
2.2%	52,000	18,000	34,000 189%	other income	1.9%	39,000	0 39,000 100%
2.1%	49,000	60,000	(11,000) (18%)	operational plan income	2.9%	60,000	204,000 (144,000) (71%)
	919,000	896,000	23,000		799,000	904,000	(105,000)
	Expenditure				Expenditure		
43.6%	396,000	399,000	(3,000) (1%)	board and staff costs	20.4%	392,000	382,000 10,000 3%
3.1%	28,000	29,000	(1,000) (3%)	other board costs	1.6%	31,000	33,000 (2,000) (6%)
4.3%	39,000	41,000	(2,000) (5%)	office running costs	3.1%	59,000	40,000 19,000 48%
5.3%	48,000	24,000	24,000 100%	IT + professional support	0.7%	14,000	25,000 (11,000) (44%)
41.7%	379,000	282,000	97,000 34%	operational plan	13.7%	264,000	247,000 17,000 7%
2.0%	18,000	18,000	0 0%	depreciation	1.9%	36,000	36,000 0 0%
	908,000	793,000	115,000		796,000	763,000	33,000
	0	100,000	(100,000)		0	0	0
	11,000	3,000	8,000		3,000	141,000	(138,000)
	Shovel ready projects				Shovel ready projects		
	Transfer to taxpayers' funds				Transfer to taxpayers' funds		

OPERATIONAL PLAN INCOME AND EXPENDITURE

2 months to 31 August			5 months to 31 August 2013			
actual	budget	variance		actual	budget	variance
£	£	£		£	£	£
49,000	60,000	(11,000)	income	111,000	264,000	(153,000)
379,000	282,000	97,000	expenditure	693,000	524,000	169,000
330,000	222,000	108,000		582,000	260,000	322,000
46,000	44,000	2,000	P1 - Brand and Visitor Experience	97,000	78,000	19,000
30,000	36,000	(6,000)	P2 - Getting Involved	72,000	108,000	(36,000)
13,000	19,000	(6,000)	P3 - Land Management and Conservation	74,000	45,000	29,000
0	1,000	(1,000)	P4 - A Special Place	8,000	9,000	(1,000)
177,000	84,000	93,000	P5 - Opportunities for Recreation	182,000	105,000	77,000
(1,000)	49,000	(50,000)	P6 - Sustainable Business	9,000	56,000	(47,000)
45,000	13,000	32,000	P7 - Organisational Excellence	92,000	33,000	59,000
20,000	(24,000)	44,000	P8 - High Quality Planning	48,000	(174,000)	222,000
330,000	222,000	108,000		582,000	260,000	322,000

**CAIRNGORMS NATIONAL PARK AUTHORITY
FINANCIAL SUMMARY AS AT 31 AUGUST 2013**

EXPENDITURE SUMMARY - YEAR TO DATE



MATERIAL VARIANCES

- Operational Plan income continues to be reduced to the suspension of payment of LEADER grants by Scottish Government. Quarters 3 and 4 2012/13 and quarter 1 2013/14, as well as LEADER administration grants are still outstanding.
- Shovel ready capital funding is lower than originally anticipated but will pick up from September.
- material variances against budget for the 2 months include
 - training costs £10k higher than budget
 - temporary staff £18k higher than budget
 - general maintenance £2k higher than budget
 - staff relocation £5k lower than budget
 - staff costs £5k lower than budget
- Other income is the Authority's share of planning fees.

INCOME AND EXPENDITURE - 5 MONTHS TO 31 AUGUST 2013

2013				2012			
	actual	budget	variance		actual	budget	variance
	£	£	£		£	£	£
Income				Income			
75.6%	1,800,000	1,800,000	0 0%	grant-in-aid	85.3%	1,760,000	1,735,000 25,000 1%
17.6%	418,000	418,000	0 0%	capital grant	0.0%	0	0 100%
2.2%	52,000	0	52,000 100%	other income	1.9%	39,000	0 39,000 100%
4.7%	111,000	264,000	(153,000) (58%)	operational plan income	12.8%	264,000	222,000 42,000 19%
	2,381,000	2,482,000	(101,000)		2,063,000	1,957,000	106,000
Expenditure				Expenditure			
49.4%	1,001,000	999,000	2,000 0%	board and staff costs	49.5%	951,000	955,000 (4,000) (0%)
4.3%	87,000	74,000	13,000 18%	other board costs	4.5%	87,000	84,000 3,000 4%
5.2%	105,000	100,000	5,000 5%	office running costs	6.7%	129,000	100,000 29,000 29%
4.8%	97,000	66,000	31,000 47%	IT + professional support	3.1%	60,000	62,000 (2,000) (3%)
34.2%	693,000	524,000	169,000 32%	operational plan	33.3%	641,000	618,000 23,000 4%
2.2%	45,000	45,000	0 0%	depreciation	2.9%	55,000	55,000 0 0%
	2,028,000	1,808,000	220,000		1,923,000	1,874,000	49,000
	42,000	400,000	(358,000)	"shovel ready" projects		0	0 0
	311,000	274,000	37,000	Transfer to taxpayers' funds		140,000	83,000 57,000

OPERATIONAL PLAN DASHBOARD - YEAR TO DATE (%: net spend, committed, remaining spend)

