

CAIRNGORMS NATIONAL PARK AUTHORITY
YEAR ENDED 31 MARCH 2021
STATEMENT OF NET EXPENDITURE TO 31 JULY 2020

	ORIGINAL BUDGET FOR YEAR	revisions agreed 12 June 2020	REVISED BUDGET FOR YEAR	BUDGET 4 MONTHS to 31 JULY 2020	ACTUAL to 31 JULY 2020	VARIANCE (actual to revised budget to date)
	£	£	£	£	£	£
Other income	(75,000)		(75,000)	(25,000)	(15,703)	9,297
Operational plan income	(50,000)		(50,000)	(16,667)	(39,265)	(22,598)
Project costs recovered	0		0	0	(115,515)	(115,515)
Staff costs recovered	(373,000)		(373,000)	(124,333)	(115,294)	9,039
Other resource income	(498,000)	0	(498,000)	(166,000)	(285,777)	(119,777)
Board fees	173,000		173,000	57,667	58,858	1,192
Staff costs	3,351,000	45,000	3,396,000	1,132,000	1,118,283	(13,717)
Wages and salaries	3,524,000	45,000	3,569,000	1,189,667	1,177,141	(12,525)
Other board and staff costs	175,000	(11,000)	164,000	54,667	17,760	(36,907)
Facilities costs	361,000		361,000	120,333	117,384	(2,950)
COVID 19 related costs	0		0	0	12,325	12,325
IT and professional	156,000		156,000	52,000	30,440	(21,560)
Land management	83,500	0	83,500	27,833	11,779	(16,054)
Conservation	241,500	(57,000)	184,500	61,500	15,362	(46,138)
Visitor Services	457,000	188,000	645,000	215,000	56,739	(158,261)
Rural Development & planning	290,000	(75,000)	215,000	71,667	43,982	(27,684)
Corporate services	102,000	100,000	202,000	67,333	12,018	(55,315)
Communications	61,000	0	61,000	20,333	6,753	(13,580)
Project costs	0		0	0	115,515	115,515
(Profit) or loss on disposal	0		0	0	0	0
Gross operating costs	1,927,000	145,000	2,072,000	690,667	440,057	(250,610)
Total net resource spend	4,953,000	190,000	5,143,000	1,714,333	1,331,422	(382,912)
Grant-in-aid (R DEL)	(4,929,000)	(150,000)	(5,079,000)	(1,745,000)	(1,745,000)	0
Net expenditure position to Board	24,000	40,000	64,000	(30,667)	(413,578)	(382,912)