CAIRNGORMS NATIONAL PARK AUTHORITY
YEAR ENDED 31 MARCH 2019
FINANCE AND DELIVERY COMMITTEE
ACTUAL COSTS TO 31 JANUARY 2019

	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	CUMULATIVE	CUMULATIVE
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Trading and other resource income														
Conservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-18,202.90	0.00	0.00	0.00	0.00	(18,202.90)	**(18,200)**
Land management	0.00	0.00	0.00	(8,060.53)	(18,228.45)	0.00	16,575.52	(8,283.73)	(8,257.23)	16,200.96	0.00	0.00	(10,053.46)	**(10,100)**
Visitor experience	0.00	9.00	0.00	(1,000.00)	(20,654.24)	(9,246.90)	0.00	0.00	0.00	(7,608.53)	0.00	0.00	(38,500.67)	**(38,500)**
Planning and rural development	0.00	0.00	0.00	0.00	(24,716.00)	0.00	0.00	(58,581.00)	0.00	0.00	0.00	0.00	(83,297.00)	**(83,300)**
Corporate services	0.00	0.00	0.00	0.00	0.00	(88,000.00)	(1,263.73)	0.00	0.00	0.00	0.00	0.00	(89,263.73)	**(89,300)**
Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0**
	0.00	9.00	0.00	(9,060.53)	(63,598.69)	(97,246.90)	15,311.79	(85,067.63)	(8,257.23)	8,592.43	0.00	0.00	(239,317.76)	**(239,400)**
Project recoveries - LEADER	(14,107.75)	(128,650.80)	(57,081.42)	(173,036.13)	(82,293.31)	(70,038.11)	(93,220.66)	(20,531.88)	(112,468.26)	(42,618.06)	0.00	0.00	(794,046.38)	**(794,000)**
Project recoveries - T&G	0.00	0.00	(89,715.00)	(43,043.98)	0.00	(118,843.80)	0.00	0.00	(123,096.01)	(15,221.61)	0.00	0.00	(389,920.40)	**(389,900)**
Project recoveries - GPB	0.00	0.00	0.00	(13,401.00)	0.00	(20,044.58)	(12,465.35)	0.00	(12,684.29)	(463.14)	0.00	0.00	(59,058.36)	**(59,100)**
Project recoveries - Caper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,082.10)	0.00	(55,694.14)	0.00	0.00	(63,776.24)	**(63,800)**
Operational plan income	(14,107.75)	(128,641.80)	(146,796.42)	(238,541.64)	(145,892.00)	(306,173.39)	(90,374.22)	(113,681.61)	(256,505.79)	(105,404.52)	0.00	0.00	(1,546,119.14)	**(1,546,200)**
Other income	(1,654.00)	(3,861.92)	(360.24)	(73,828.62)	6,593.00	(110,569.80)	(62,410.66)	138,124.92	3,829.66	(3,510.00)	0.00	0.00	(107,647.66)	**(107,600)**
Core staff costs recovered	(7,685.66)	(1,685.66)	(685.66)	(3,144.00)	(685.66)	(29,303.46)	(16,575.52)	(776.53)	(4,424.45)	(19,945.21)	0.00	0.00	(84,911.81)	**(84,900)**
	(15,761.75)	**(132,503.72)**	**(147,156.66)**	**(312,370.26)**	**(139,299.00)**	**(416,743.19)**	**(152,784.88)**	**24,443.31**	**(252,676.13)**	**(108,914.52)**	**0.00**	**0.00**	**(1,653,766.80)**	**(1,653,800)**
Board member and staff costs														
Board fees	13,134.73	13,134.73	11,315.75	12,830.04	12,899.32	11,937.71	10,193.28	13,865.77	13,865.77	14,443.26	0.00	0.00	127,620.36	**127,600**
Staff costs	236,030.74	230,250.36	231,645.55	227,433.75	227,923.93	229,008.35	226,760.59	223,600.53	228,085.09	234,488.53	0.00	0.00	2,295,227.42	**2,295,200**
	249,165.47	**243,385.09**	**242,961.30**	**240,263.79**	**240,823.25**	**240,946.06**	**236,953.87**	**237,466.30**	**241,950.86**	**248,931.79**	**0.00**	**0.00**	**2,422,847.78**	**2,422,800**
Operational Plan expenditure														
Land management	7.50	0.00	0.00	210.20	0.00	15,049.50	25,088.00	394.89	482.25	9,370.48	0.00	0.00	50,602.82	**50,600**
Conservation	8,419.95	7,694.08	5,862.46	34,853.34	1,602.27	4,165.06	45,716.80	7,179.28	12,672.35	17,680.90	0.00	0.00	145,846.49	**145,800**
Visitor experience	10,504.50	30,854.16	11,062.88	3,108.77	18,457.24	84,781.80	9,775.03	(31,205.36)	26,468.16	13,429.04	0.00	0.00	177,236.22	**177,200**
Planning and rural development	32,147.54	5,110.56	7,015.00	5,252.55	27,250.15	15,431.95	5,897.32	60,425.06	28,722.30	11,233.25	0.00	0.00	198,485.68	**198,500**
Corporate services	3,588.06	5,086.97	33,134.77	17,436.05	18,882.42	133,529.94	4,295.15	11,284.42	427.35	554.00	0.00	0.00	228,219.13	**228,200**
Communications	2,369.54	2,770.11	1,807.20	3,536.46	4,818.54	11,086.81	2,942.08	1,452.42	1,268.39	6,328.33	0.00	0.00	38,379.88	**38,400**
	57,037.09	**51,515.88**	**58,882.31**	**64,397.37**	**71,010.62**	**264,045.06**	**93,714.38**	**49,530.71**	**70,040.80**	**58,596.00**	**0.00**	**0.00**	**838,770.22**	**838,700**
Project costs														
Project expenditure - LEADER	44,172.81	79,305.64	49,055.41	161,762.21	94,111.22	35,887.02	93,230.66	20,531.88	112,468.26	56,172.94	0.00	0.00	746,698.05	**746,700**
Project administration - LEADER	0.00	497.68	213.15	834.63	571.00	396.43	615.22	316.65	41.80	103.78	0.00	0.00	3,590.34	**3,600**
Project staff costs - LEADER	10,732.45	8,099.41	7,763.42	10,439.23	10,875.08	10,480.73	10,533.96	10,533.97	10,533.96	10,533.96	0.00	0.00	100,526.17	**100,500**
Project expenditure - T&GLP	3,975.36	11,763.15	43,879.11	33,728.63	8,664.69	46,470.99	10,995.66	27,640.78	55,273.57	43,907.82	0.00	0.00	286,299.76	**286,300**
Project staff costs - T&GLP	8,418.92	10,517.09	10,051.08	10,051.08	10,051.08	10,051.08	10,051.08	10,051.08	10,051.08	13,216.78	0.00	0.00	102,510.35	**102,500**
Project expenditure - GPB	310.08	0.00	0.00	22,343.60	221.00	10,523.00	427.80	1,451.60	10,844.44	13,026.99	0.00	0.00	59,148.51	**59,100**
Project expenditure - Caper	0.00	0.00	0.00	919.70	0.00	2,226.85	0.00	3,415.98	15,032.35	7,722.64	0.00	0.00	29,317.52	**29,300**
Project staff costs - Caper	0.00	0.00	0.00	0.00	0.00	4,935.55	8,317.17	8,249.48	6,478.26	6,478.26	0.00	0.00	34,458.72	**34,500**
Other operating costs														
Other board and staff costs	24,249.46	21,431.18	12,679.47	13,063.51	13,255.17	13,628.40	17,496.89	22,593.29	9,428.44	18,375.12	0.00	0.00	166,200.93	**166,200**
Facilities costs	37,884.01	8,665.12	7,906.84	18,997.69	15,992.44	10,000.64	15,852.76	67,643.67	11,794.45	13,724.81	0.00	0.00	208,462.43	**208,500**
IT and professional	23,668.80	17,606.06	12,272.69	10,588.07	8,035.77	5,247.64	4,151.19	8,586.83	14,318.42	12,746.35	0.00	0.00	117,221.82	**117,200**
	210,448.98	**209,401.21**	**202,703.48**	**347,125.72**	**232,788.07**	**413,893.39**	**265,386.77**	**230,545.92**	**326,305.83**	**254,605.45**	**0.00**	**0.00**	**2,693,204.82**	**2,693,100.00**
Depreciation														
Core activities	6,797.68	6,353.72	6,340.06	6,500.28	6,097.37	6,873.74	11,689.96	8,771.16	0.00	34,510.91	0.00	0.00	93,934.88	93,900
Projects	0.00	0.00	1,110.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,110.29	1,100
	6,797.68	**6,353.72**	**7,450.35**	**6,500.28**	**6,097.37**	**6,873.74**	**11,689.96**	**8,771.16**	**0.00**	**34,510.91**	**0.00**	**0.00**	**95,045.17**	**95,000**
(Gain)/loss on disposal of assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	**0**
Net expenditure for year	450,650.38	326,636.30	305,958.47	281,519.53	340,409.69	244,970.00	361,245.72	501,226.69	315,580.56	429,133.63	0.00	0.00	3,557,330.97	3,557,100.00
Grant-in-aid														
C-DEL	(650,000.00)	(455,000.00)	(405,000.00)	(395,000.00)	(330,000.00)	(360,000.00)	(310,000.00)	(310,000.00)	(310,000.00)	(310,000.00)	0.00	0.00	(3,835,000.00)	(3,835,000)
R-DEL	(25,000.00)	0.00	0.00	(50,000.00)	0.00	0.00	(75,000.00)	0.00	0.00	(50,000.00)	0.00	0.00	(200,000.00)	(200,000)
	(675,000.00)	**(455,000.00)**	**(405,000.00)**	**(445,000.00)**	**(330,000.00)**	**(360,000.00)**	**(385,000.00)**	**(310,000.00)**	**(310,000.00)**	**(360,000.00)**	**0.00**	**0.00**	**(4,035,000.00)**	**(4,035,000.00)**