

# CAIRNGORMS NATIONAL PARK AUTHORITY

ÙGHDARRAS PÀIRC NÀISEANTA A'  
MHONaidH RUaidH

## ANNUAL REPORT AND ACCOUNTS 2017/18

**AITHISG BHLIADHNAIL AGUS CUNNTASAN  
2017/18**

**...AN OUTSTANDING NATIONAL PARK,  
ENJOYED AND VALUED BY EVERYONE,  
WHERE NATURE AND PEOPLE THRIVE  
TOGETHER**

**....SÀR PHÀIRC NÀISEANTA, A THA A'  
CÒRDADH RIS A H-UILE DUINE AGUS  
AIR A BHEIL IAD UILE A' CUR LUACH,  
AGUS FAR A BHEIL NÀDAR AGUS  
DAOINE A' SOIRBHEACHA**

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# KEY PERSONNEL AND SPONSORING BODY

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## BOARD MEMBERS

Peter Argyle – Convener

Rebecca Badger

Geva Blackett

Carolyn Caddick – appointed 1 October 2017

Angela Douglas – Convener Finance and Delivery Committee

Paul Easto – resigned 28 February 2018

Dave Fallows – Convener Audit and Risk Committee

Jeanette Gaul – resigned 30 September 2017

Pippa Hadley – appointed 1 October 2017

Kate Howie – resigned 30 September 2017

Janet Hunter

Gregor Hutcheon

John Latham

Bill Lobban – resigned 30 September 2017

Eleanor Mackintosh – Convener Planning Committee

Ian Maclaren – appointed 1 October 2017

Xander McDade – appointed 1 October 2017

Willie McKenna

Fiona Murdoch – resigned 30 September 2017

Gordon Riddler

Gregor Rimell – resigned 30 September 2017

Judith Webb

Walter Wilson – appointed 1 October 2017, resigned 18 June 2018

Brian Wood – Deputy Convener and Convener of Staffing and Recruitment Committee

Board member profiles can be found at <http://cairngorms.co.uk/authority/board/>

## CHIEF EXECUTIVE AND ACCOUNTABLE OFFICER

Grant Moir

## DIRECTORS

David Cameron – Director of Corporate Services

Murray Ferguson – Director of Planning & Rural Development

Peter Mayhew – Director of Conservation & Visitor Experience (appointed as of 16 October 2017)

Hamish Trench – Director of Conservation & Visitor Experience (resigned as of 21 July 2017)

## SPONSORING BODY

Directorate of Environment and Forestry, Natural Resources Division, Scottish Government

# OVERVIEW

## Chief Executives Statement on Performance

I have pleasure in presenting the Cairngorms National Park Authority's (the Park Authority) annual report and accounts covering its fourteenth year of operation, from 1 April 2017 to 31 March 2018.

The Authority has worked this year to achieve our priority objectives set out in our Corporate Plan covering 2015 to 2018, bringing this Corporate Planning period to a successful conclusion. The Authority has also drawn up and agreed a new Corporate Plan covering the period 2018 to 2022 with Scottish Ministers. Some of the highlights of our work will be covered in this Annual Report and Accounts document, with more detail available separately in our Annual Review of 2017/18.

We have also worked to make the contribution expected of us by our partners in our collective delivery of the objectives of the Cairngorms National Park Partnership Plan (NPPP) 2017 to 2022. The 2017/18 operational year covered by these accounts was also the first year of delivery against the new five year NPPP.

We have produced a report to the Authority's Board in October 2017 on the achievements in delivery of the NPPP which can be accessed at:

<http://cairngorms.co.uk/resource/docs/boardpapers/06102017/171006CNPABdPaper5AANPPPDeliveryReview.pdf>

We have co-ordinated the development of the next NPPP for 2017 to 2022 which, after approval by Scottish Ministers, was launched on 1 June 2017.

Crucially, the Authority has made its expected contribution to the Scottish Government's wider National Outcomes set out in the National Performance Framework. In particular, in the context of this document, we have contributed to the Outcome that "our public services are high quality, continually improving, efficient and responsive to local peoples' needs" through delivering high standards of service within our planned and agreed budget outcome of a broadly break even financial outturn position.

## Purposes and strategy

The Designation Order for the National Park, approved on 7 January 2003, defined the boundaries of the National Park, confirmed the constitution of the Park Authority and its functions, and identified the establishment date as 25 March 2003, and operational date of 1 September 2003. The boundaries of the Cairngorms National Park were further extended on 4 October 2010 to include areas of the North Perthshire glens.

The Park Authority is a Non-Departmental Public Body working to the provisions of a Management Statement and Financial Memorandum agreed with its sponsoring body within Scottish Government, the Environment and Forestry Directorate, Natural Resources Division.

## Purpose

The purpose of the Park Authority is to promote partnership working and give leadership to all the bodies and agencies involved in the sustainable growth and development of the Cairngorms National Park. Through co-ordinating development and collective agreement of the Cairngorms National Park Partnership Plan, the Park Authority aims to ensure the 'collective and co-ordinated delivery' of the four aims of the National Park.

Section I of the National Parks (Scotland) Act 2000 [NP(S)A] sets out the four aims of the Park:

- 1) to conserve and enhance the natural and cultural heritage of the area;
- 2) to promote sustainable use of the natural resources of the area;
- 3) to promote understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public; and
- 4) to promote sustainable economic and social development of the area's communities.

## Strategy and Business Model

The Park Authority leads in coordinating development and delivery of a five year National Park Partnership Plan (NPPP) – a strategic planning document prioritising and co-ordinating activity of all public, private, community and voluntary organisations active in delivering services and activities within the Cairngorms National Park.

Our own priorities in making direct contributions toward the National Park Partnership Plan outcomes are set out in the Park Authority's Corporate Plan which spans the period April 2015 to March 2018. This Corporate Plan covers the period to completion of the existing NPPP and also the leadership and co-ordination of the third five-year NPPP for the Cairngorms which will span 2017 to 2022.

In 2016, following engagement with its full staff group, the Park Authority adopted a set of values, and vision and mission statements, as part of its corporate planning processes, which are central to its purpose:

### Vision

An outstanding National Park, enjoyed and valued by everyone, where nature and people thrive together.

### Mission

“To lead the way in delivering for the Cairngorms National Park by:

- bringing people together towards a common purpose
- enhancing the Park for everyone
- inspiring new generations to be Park Champions”

### Values

“The CNPA is an **open, inclusive, innovative** and **professional** organisation that behaves with **integrity.**”

To achieve its mission the work of the Park Authority is set around three themes, each of which are further divided into four priorities for the Park:

**Conservation** – to be a special place for people and nature with natural and cultural heritage enhanced

- 1) support habitat restoration and expansion of native and montane woodland on a connected landscape scale;
- 2) delivery priority species conservation, particularly securing for the long term Scotland's remaining stronghold for Capercaillie;
- 3) address issues of sustainable moorland management to deliver greater habitat diversity, landscape enhancement and peatland restoration;
- 4) support catchment management collaboration to reduce flooding, improve water quality and improve wetland and river habitats.

**Visitor Experience** – to enable people to enjoy the Park through outstanding visitor and learning experiences

- 1) develop and help implement the long term strategy for Cairngorm and Glenmore;
- 2) deliver key access infrastructure, including completion of Speyside Way extensions, delivery of upland paths project, core paths and start the Deeside Way extension;
- 3) increase participation and use of the Park through development and implementation of the Active Cairngorms strategy;
- 4) development of the National Park as a tourism destination through investment in the quality of the core product and visitor experience.

**Rural Development** – to develop a sustainable economy supporting thriving businesses and communities

- 1) develop comprehensive approach to conservation and development as part of the preparation for the Cairngorms National Park Partnership Plan 2017 and Local Development Plan 2019;
- 2) co-ordinate delivery of the Cairngorms Economic Strategy and work with partners on delivery of key actions with specific focus on tourism;
- 3) support the regeneration and enhancement of Tomintoul and Glenlivet;
- 4) support communities through capacity building specifically focussing on the most fragile communities to deliver transformational change.

The delivery of the themes and priorities is supported by Communications and Corporate Services teams. Our Communications team works with visitors, communities and stakeholders to raise the profile of the Park and create a connection and commitment to care for it. Our Corporate Services team ensure the delivery of effective, efficient and sustainable services in addition to promoting the highest standards of governance, both within the Park Authority itself and also in working with community and voluntary organisations involved in delivery of NPPP priorities.

## Key issues and risks

Risk management and consideration of issues arising that may impact on the delivery of our strategic corporate priorities are central to our management activities within the Park Authority. The Management Team reviews strategic risks at least quarterly, and we have developed and embedded risk and project management processes to take full cognisance of these core aspects of effective strategic management.

The Park Authority has developed a Strategic Risk Management Strategy and associated Strategic Risk Register, which, in tandem with our corporate performance and monitoring system, details the key issues and risks around delivery of our Corporate Plan and the strategic objectives set out in that plan. The Board receives detailed reports and comments on key issues and risks twice annually, with the Board's Audit and Risk Committee reviewing strategic risk management between these Board meetings. The most recent review of key issues and risks considered by the Board in June 2018 can be found at:

<http://cairngorms.co.uk/resource/docs/boardpapers/15062018/180615CNPABdPaper4AAStratRiskRegisterReviewCover.pdf>

Risks are assessed as Red, Amber or Green given their perceived level of likelihood and impact on the Authority's ability to deliver its objectives, after determining appropriate mitigation actions and taking their planned alleviation of risk into account. The risks identified at Red at the year-end include:

- **Governance:** changes to Board membership cause mission drift away from agreed priorities;
- **Resourcing:** Role as Lead / Accountable body for major programmes (e.g. LEADER, Landscape Partnership) has risk of significant financial clawback should expenditure prove to be not eligible for funding, while CNPA carries responsibilities as employer for programme staff;
- **Resourcing:** CNPA IT services are not sufficiently robust / secure / or well enough specified to support effective and efficient service delivery;
- **Partnerships:** competing priorities act to prevent or delay delivery of Cairngorm and Glenmore Strategy.

Significant projects will also have their own embedded risk registers and risk mitigation plans.

More information on risk and internal controls can be found in the Governance Statement and in our Risk Management Strategy:

<http://cairngorms.co.uk/resource/docs/boardpapers/15062018/180615CNPABdPaper4Annex1RiskManagementStrategyV0.1.pdf>

# PERFORMANCE ANALYSIS

## Financial Performance Summary

The main sources of the Park Authority's funding for the year were the resource budgets and grant-in-aid funding from the sponsoring body the Environment and Forestry Directorate, Natural Resources Division, of the Scottish Government. The Authority also acts as lead body for the Cairngorm LEADER programme and the HLF and partner funded projects the Tomintoul and Glenlivet Landscape partnership, Great Place Badenoch and the Capercaillie Framework. Funding for the last 2 projects was awarded late in the financial year.

The Park Authority's total expenditure for the year was £6,099,386 (2017: £5,022,620). This included project expenditure of £1,337,098 (2017: £416,024). Resource grant-in-aid of £4,315,000 (2017: £4,335,000) was received against operational activities from its sponsoring body within the Scottish Government, together with capital grants of £260,000 (2017: £115,000). Partner contributions to projects totalled £1,337,098 (2017: £416,024) with income and grants from all other sources coming to £308,468 (2017: £196,965).

Project Income and expenditure levels for the year have increased on 2017 levels as a consequence of the increase in activity in both the LEADER program and the delivery phase of the Tomintoul & Glenlivet Landscape Partnership.

Net income for the year of £121,180 (2017: £40,369) is taken to Taxpayers' equity. This is reconciled in Table 2. After accounting for capital investment creating £210,393 in new tangible and intangible assets, and capital grants of £65,000, the revenue surplus for the year was £585 as compared with our breakeven financial target for the year. This surplus represents a variance of 0.02% of total income for the year and 0.24% as a proportion of the grant-in-aid made available for the year.

The Authority's expenditure is broken down over key themes and priorities of operational activity in note 4 to the Financial Statements.

The accounts for the year to 31 March 2018, set out on pages 36 to 50, which are prepared on a going concern basis, are prepared in a format directed by Scottish Ministers in accordance with the National Parks (Scotland) Act 2000. A copy of the Accounts Direction is reproduced in Appendix I.

### Outturn to budget

A budget is agreed with the sponsoring department (Departmental Expenditure Limited [DEL]) which covers all expenditure net of income from all other sources. DEL is further split between cash allocations (resource [RDEL] and capital [CDEL]) and non-cash allocations. Non-cash DEL covers depreciation and impairment of non-current assets, which are tangible and intangible assets capitalised and included in the Statement of Financial Position at the year end.

The Resource DEL allocation was £4,315,000, and the Capital DEL allocation was £260,000.

Non-cash DEL was set at £120,000.



The following table summarises the budget allocations to the final outturn:

<b>Table 1</b>	<b>Resource DEL</b>	<b>Cash Capital DEL</b>	<b>Total DEL</b>	<b>Non-Cash DEL</b>	<b>Total DEL</b>
	£,000	£,000	£,000	£,000	£,000
<b>Budget</b>					
Original allocation	4,315	260	<b>4,575</b>	110	<b>4,695</b>
<b>Outturn</b>					
Net expenditure per accounts	4,314	65	<b>4,379</b>	-	<b>4,379</b>
Depreciation	-	-	-	75	<b>75</b>
Non-current assets bought	-	207	<b>207</b>	-	<b>207</b>
	4,314	272	<b>4586</b>	75	<b>4,661</b>
(Over)/underspend	1	(12)	<b>(11)</b>	(35)	<b>(34)</b>
(Over)/underspend %	0.02%	(4.62)%	(0.24)%	(31.8)%	(0.72)%

The transfer to Taxpayers' equity for the year is summarised as follows:

<b>Table 2</b>	<b>£,000</b>
Resource and capital DEL received	4,575
Less net expenditure	(4,379)
Less depreciation	(75)
Transfer for year to Taxpayers' equity	<u>121</u>

## Net Incoming Resources

The net incoming resources for the year to 31 March 2018 comprises income received from partners reimbursing costs incurred, including costs incurred on the Cairngorms LEADER programme 2014-20 and the Tomintoul and Glenlivet Landscape Partnership, and a proportion of planning fees on called in planning applications to the five local authorities within the National Park's boundaries.

## Changes in Non-Current Assets

Movements in non-current assets are shown in note 8.

£132,088 was allocated to assets in the course of construction which are further payments towards the Grantown office extension which is now scheduled for completion and handover by September 2018.

## Future development

The Authority signed an Agreement to Lease for the extension to its offices in which its landlord, Seafeld Estates, who are investing capital resources to build the extension and which thereafter the Park Authority will rent. We currently expect that practical completion will be in the middle of August 2018 and the increased rental costs will commence from 1 September 2018. There

were no additional liabilities for the 2017/18 financial year and practical completion dates are not yet sufficiently certain as to warrant inclusion in Non-Current Liabilities.

## Charitable Donations

There were no charitable donations made by the Park Authority in the year or previous year.

## Relationship with suppliers and partners

The Park Authority's payment policy complies with the terms of the Better Payment Practice Code. During the year to 31 March 2018, the time taken to pay creditors achieved an average of 8.8 days (2017: 8.2 days) against a target of 10 days (2017: 10 days), with 71.4% (2017: 84.9%) of payments being made by the target date.

## Financial instruments

Due to the non-trading nature of the Park Authority's activities, and the way in finance is provided by Scottish Government, the Park Authority is not exposed to the degree of financial risk faced by commercial entities.

## Operating Performance Summary

### 2017/18 Activity Highlights

Against the backdrop of the revised strategic context of the Park Authority's Corporate Plan for 2015 to 2018 and our Vision and Mission, our achievements over the course of the final year of the three years of the Corporate Plan included the following:

### Conservation

- Cairngorms Nature: the Cairngorms Nature Strategy Group continues to keep an overview of conservation work by partners across the Park and to stimulate action where it is needed most. For example, Plantlife Scotland appointed a Cairngorms project officer to help deliver land management advice relating to the Cairngorms 'Important Plan Area';
- work is also starting on refreshing the Forest and Woodland Strategy, which will now replace previous local authority woodland strategies for the Park area. Forestry Commission Scotland has indicated that they have received applications for a total of 3,185 hectares of new native woodland since 2012 in the National Park. This is in line with the target to achieve 5,000 hectares of woodland expansion by 2018;
- the East Cairngorms Moorland Partnership continues to progress with strong commitment from the 6 estates. A funding package for a project officer post has been developed with money coming from the estates and the Park Authority. The partnership has started to take forward collaboration work on collating baseline data. The Cairngorms Connect initiative is also now developing to an implementation phase. This is a collaboration between Glenfeshie Estate, RSPB Insh Marshes and Abernethy Reserves, Forest Enterprise and the SNH Invereshie National Nature Reserve to deliver landscape scale conservation outcomes including woodland expansion, peatland restoration, and river restoration over 60,000 hectares;

- Tomintoul and Glenlivet Landscape Partnership Project: the Park Authority has successfully acted as the project lead and has secured investment from the Heritage Lottery Fund for the delivery phase of the project together with a range of other partners. Work started on the flagship project, the refurbishment of the Tomintoul Museum in 2016/17, which opened in April 2018. A wide range of projects are now in delivery phase within this programme of work;
- Capercaillie Heritage Lottery Fund Project: the Authority has secured Development Phase funding with a potential for a multi-million pound project commencing in 2019 to help secure the future of this iconic and endangered species.

## Visitor Experience

- the Park Authority, with support from Paths for All and NHS Highland has obtained a three year LEADER funding package to support volunteering and Health Walks in the Cairngorms, with the first year of the project successfully delivered over 2017/18;
- the last of the three Scenic Routes installations was completed on the 31 March 2017. The three installations are on the “Snow Road” at Glenshee (“Connecting Contours”), Corgarff (“the Watchers”) and Tomintoul (“Still”) and were launched in spring 2017. Cairngorms Business Partnership have finalised the details with Scottish Enterprise for a two year grant to support a £314,000 project to work with partners to develop the route and commenced promotion of the route during 2017/18;
- the HLF funded Mountains and People Project, covering both Loch Lomond & the Trossachs National Park and the Cairngorm National Park, started in summer 2015 with delivery led by the Outdoor Access Trust for Scotland, of which the Authority is a founding member. At the half way stage of this project, some 52,834 metres of path improvements have been completed over 23 sites in the Cairngorms at an estimated cost of £1.496m; 12 Cairngorms trainees have achieved a Scottish Vocational Qualification at level 2; and there has been a significant increase in volunteering around path management and maintenance;
- work continues on the extension of long-distance routes, with planning permission in place and investment secured for further phases of the Speyside Way.

## Rural Development

- the Park Authority’s planning service continues to guide the right development to the right place, by promoting investment, by protecting and enhancing the natural/cultural environment and by creating places that we will value and enjoy.. Recent examples include significant new housing and affordable housing in Grantown-on-Spey, approval of affordable housing in Blair Atholl and investment in new and refurbished visitor attractions and accommodation in Braemar and Ballater. A significant number of new affordable housing units have been through pre-application process in 2017/18 which are expected to result in planning applications for more than 100 new affordable homes in the year ahead.;
- LEADER and Community Development: we continue to support the Cairngorms Local Action Group (CLAG) and act as Accountable Body for European LEADER funding, supporting community led local development activity. The first LEADER funding decisions in the 2014-2020 Cairngorms LEADER programme were made in 2016/17, with 26 approved projects accounting for over £1.8m or 80% of available funds committed by the end of the financial year. We have also completed a three year strategy for working with communities and local community development organisations on community development activity;

- the dualling of the A9, the major road transport artery through the National Park, led by Transport Scotland, represents a key issue for the Park Authority. We have been heavily engaged in consultation work, seeking to make sure that the proposals take full account of the various landscape and ecological sensitivities, the concerns now and in the future for our local communities, and tourism needs;
- Park Authority staff have reviewed delivery of the Sustainable Tourism Strategy with accreditation as a Sustainable Tourism Charter Park received through the Europarc Federation in December 2017.

## Corporate and Communications Activities

- the Cairngorms Nature Campaign continues to gain support following a very successful Cairngorms Nature Festival with over 2,000 attendees in May 2017 compared with 1635 attendees last year. Cairngorms Nature now has over 12,700 social media followers and over 1,300 e-bulletin subscribers;
- Active Cairngorms now has in excess of 2,500 social media followers with 'Wee Walks Week' drawing 403 people undertaking at least one short walk (3 miles or less) during the week 5-11 September 2017;
- The Local Development Plan Main Issues report was issued for public consultation for 15 weeks (17 November - 2 March 2018) with subsequent analysis ongoing;
- The National Park Partnership Plan has been approved by the Board and was officially launched by the Minister on 1st June;
- we have continued implementation of the second phase of the Park Authority's Organisational Development Strategy, seeking to build on previous years' changes and implement further innovation and digital enhancements of service design;
- our staff survey, conducted through the Sunday Times "Best Companies" survey process, resulted in the Authority being placed again in the top 100 not for profit organisations and the third highest Scottish based participant in this survey;
- we have continued to provide effective corporate support to the Cairngorms Local Action Group and the Outdoor Access Trust for Scotland (OATS) [formerly Cairngorms Outdoor Access Trust], while taking on lead responsibility for delivery of the Tomintoul and Glenlivet Landscape Partnership Project. We led on the operation of Cairngorms Community Broadband Limited as an incorporated entity to take forward the aspirations of the Cairngorms communities on access to broadband for the period of its operations;
- we have liaised closely with Seafeld Estate in its development of the office extension on behalf of the Authority, with work commencing on site in July 2017 and progressing since then;
- we have undertaken a significant amount of time supporting the CLAG in its delivery of Community Led Local Development through its LEADER Programme, supporting in particular a number of detailed reviews of project eligibility by Scottish Government teams.

## Sustainability and climate change

The Park Authority voluntarily participated in the Scottish Government's revised climate change modelling and measuring exercise in 2015/16, detailing emissions and carbon management performance for 14/15. We revised and updated our internal monitoring methodology to fit with this new reporting process, and have enhanced it further over subsequent years in reporting against these standards now for the third year.

Sustainability and addressing climate change factors remain key underlying themes within our Corporate Plan and also within the new National Park Partnership Plan, establishing a key focus

underpinning strategic work of the Park Authority and all its partners within the Cairngorms National Park.

## Future Activities

While we have moved into a new four year Corporate Plan, many of our activities over the course of the previous Corporate Plan for 2015 to 2018 initiated programmes of work that continue into the new corporate plan period. Many of our activities for 2018/19 therefore comprise continuation of the excellent work already started.

The main project priorities for 2018/19 are as follows:

- Delivery of the Capercaillie Framework and a successful development phase of the Heritage Lottery Fund Capercaillie project, to lead into a full delivery phase of this key project;
- Delivery of East Cairngorms Moorland Partnership and Catchment Management Projects;
- Cairngorms Nature programme delivery, including project and communications support;
- Continuing oversight of the proposed development at An Camas Mòr;
- Supporting delivery of the Cairngorms LEADER programme through the Cairngorms Trust, ensuring in particular over 2018/19 that all potential projects are contracted and established prior to the UK's exit from the EU;
- Continuing support for the Tomintoul and Glenlivet Landscape Partnership through the delivery phase following the award of £2,338,100 from Heritage Lottery Fund on 13th September 2016;
- Supporting Active Cairngorms and access infrastructure improvements, including participating in delivery of the OATS led "The Mountains and The People Project";
- Work to develop and seek funding supporting implementation and improvement of Long Distance Routes within the Cairngorms National Park;
- Continued support for implementation of the Cairngorms Economic Strategy, specifically on Tourism.

The main internal priorities for 2018/19 are as follows:

- Transition for staff teams into the office extension;
- Implementation of equalities actions, particularly in employment around addressing our gender pay gap and youth employment strategy;
- Supporting the Cairngorms LAG in its wider delivery of the LEADER programme as the Accountable Body for LEADER in the Cairngorms, assisting in audit and other external review processes and managing programme finances;
- supporting the Cairngorms Trust in achieving its charitable objectives and developing its work in support of establishing a visitor giving project for Cairngorms National Park;
- deliver the second phase of the Organisational Development Strategy (ODS);
- focusing communication activities on the agreed campaigns established in the communications strategy;
- building on Planning Service Improvement actions and delivering best value planning services;

More information on our budget and operational plan for the 2018/19 year can be found at: <http://cairngorms.co.uk/resource/docs/boardpapers/16032018/180316CNPABdPaper4AABudgetOpPlanCover.pdf>

Specific information on Operational Plan intentions for 2018/19 are provided as an Annex to this paper at:

<http://cairngorms.co.uk/resource/docs/boardpapers/16032018/180316CNPABdPaper4Annex1OperationalPlan.pdf>

# CORPORATE GOVERNANCE REPORT

## DIRECTORS' REPORT

The Directors' Report sets out the key aspects of the internal organisational change and development within the Park Authority over the course of the year to 31 March 2018.

### The Senior Management Team and Board

The Chief Executive, who is also the Accountable Officer, is Grant Moir who has been in post since 2013. The names of the Directors, who all served throughout the year, are listed on page 2. The Chief Executive and the Directors are referred to as the Senior Management Team.

Board members who served throughout the year are listed on page 2. Profiles of the Board members are noted on the Park Authority's website. Fees paid to Board members are noted in Table 4 together with the total amount of reimbursed expenses paid in the year which is not subject to audit. No pension contributions are made for any Board member.

### Staff Development and Management

The Park Authority continues to recognise the importance of training and development to ensure that all staff and Board members have the skills required to deliver their role in the context of the organisation's enabling and partnership ethos. Conversations on staff development are held regularly as part of the appraisal review process and a reasonable training and development budget has been retained to support delivery of identified training requirements.

The Park Authority maintains oversight of its management of sickness absence through regular review of performance at Board and Management team level. Sickness absence is included as a key performance indicator in the Park Authority's balanced scorecard performance measurement tool. In 2017/18 the average number of days lost through sickness absence was 4.9 days per person (2017: 5.2 days).

### Sustainability Reporting and Environmental Matters

A key purpose of the Park Authority is to promote partnership working and give leadership to all the bodies and agencies involved in the sustainable development of the Cairngorms National Park. Through coordinating development and collective agreement of the Cairngorms National Park Partnership Plan, the Park Authority aims to ensure the collective and co-ordinated delivery of the four aims of the National Park. Thus the Park Authority leads others in ensuring that we are all living in, or working and caring for, the Cairngorms National Park in such a way that it remains, and wherever possible is enhanced, to be enjoyed by future generations.

Sustainability and environmental considerations are therefore at the heart of everything this organisation does. Illustrations of our priority to deliver sustainability are presented throughout this document.



## Social, Community and Human Rights Issues

Our work on sustainability and the environment is also central to our activities around social and community development. Conserving and enhancing the special qualities of the Cairngorms National Park is essential if the Park is to build and maintain a diverse and vibrant economy.

The Park Authority's work in this area spans support for sustainable business development within the National Park, to promoting development of affordable housing, to establishing partnerships with individual communities in developing and delivering these communities' action plans, and more widely to engage with community planning partnerships.

Our "Make It Yours" campaigns seek to engage people and communities in the work required to protect and enhance the special qualities of the National Park, seeking to make residents and businesses own their role in and for the National Park.

Our various community development activities, support for community action planning and community led local development through LEADER all seek to engage communities in identifying both needs and solutions to ensure their long term sustainability.

## Diversity

The Park Authority continues to embed its approach to ensuring equality. Five Equalities Outcomes are published to provide a framework promoting equality within the work of the Park Authority and in the work undertaken to deliver the Cairngorms National Park Partnership Plan. These five Equalities Outcomes are:

- eliminating discrimination, harassment, victimisation or any other prohibited conduct;

and advancing equality of opportunity by having due regard to:

- removing or minimising disadvantage;
- meeting the needs of particular groups that are different from the needs of others;
- encouraging participation in public life; and
- fostering good relations – tackling prejudice and promoting understanding.

A second mainstreaming report on 30 April 2017 sets out how we embed equalities into our day to day operations. The report can be access at - <http://cairngorms.co.uk/wp-content/uploads/2015/06/170430-CNPA-Mainstreaming-Outcome-Report-2017.2021-V1.0.pdf>

The Park Authority's on-going work on equalities and creating 'A Park for All' is overseen by an internal working group comprising staff drawn from across the organisation and is chaired by a senior manager. The Park Authority is accredited within the 'Positive about Disabled People' scheme.

## Information and Data Security

The Park Authority has continued with implementation of its updated Records Management Scheme and associated records management policies, first initiated over the course of 2016/17, to modernise and improve our records management and retrieval systems. Our Records Management Plan was submitted toward the end of 2016/17 to the Keeper of the Records for

review, required a small number of additional actions to be resolved which we completed over the second half of 2017/18. The Authority has also worked to review process and procedures in light of the General Data Protection Regulations (GDPR) which came into force in May 2018.

The Park Authority has had no instances of loss of data or personal information over the course of the year. The Governance Statement included in this Annual Statement and Accounts sets out more information on the Park Authority's range of internal controls and review mechanism to ensure data security amongst other things.

## **Statement of the National Park Authority's Responsibilities**

Under section 25(1) of the National Parks (Scotland) Act 2000, the Cairngorms National Park Authority is required to keep proper accounts and accounting records, prepare an account of its expenditure and receipts for each financial year in accordance with directions issued by the Scottish Ministers, and send the account to the Scottish Ministers by such time as they may direct.

The financial statements are to be prepared on the accruals basis and must give a true and fair view of its expenditure and cash flow for the financial year, and of the state of affairs as at the end of the financial year.

### **Auditors**

The accounts of the Park Authority are audited by an auditor, Grant Thornton UK LLP, appointed by the Auditor General for Scotland in accordance with paragraph 25(2) of the National Parks (Scotland) Act 2000.

The costs relating to the statutory audit work for the financial year were £10,940 (2017: £10,780). No other fees for non-audit related services were paid.

The Independent Auditor's report is on pages 33-35.

## **Statement of the Board and Accountable Officer's Responsibilities**

### **The Board**

The Board has a corporate responsibility for ensuring that the Park Authority fulfils the aims and objectives set by the Scottish Ministers and for promoting the economic, efficient and effective use of staff and other resources in accordance with the principles of Best Value.

### **The Convener of the Board**

The Convener is responsible to Scottish Ministers. The Convener is responsible for ensuring that the Park Authority's policies and actions support the wider strategic policies of the Scottish Ministers; and that the Park Authority's affairs are conducted with probity.

The Convener has a particular leadership responsibility on:



- formulating the Board's strategy;
- ensuring that the Board, in making decisions, takes proper account of guidance provided by the Scottish Ministers/Department;
- promoting the efficient and effective use of staff and other resources;
- encouraging high standard of propriety;
- representing the view of the Board to the general public.

The Convener also ensures that all Board Members, when taking up office, are fully briefed on the terms of their duties, rights and responsibilities, and receive appropriate training. The Convener also advises the Scottish Ministers when Board vacancies arise, with a view to ensuring an appropriate spread of balance of professional and financial expertise. The Convener also assesses the performance of individual Board Members on an annual basis.

## **Accountable officer**

The Chief Executive of the Park Authority is designated as the Accountable Officer by the Principal Accountable Officer of the Scottish Administration in accordance with sections 14 and 15 of the Public Finance and Accountability (Scotland) Act 2000. The Accountable Officer is personally responsible for safeguarding the public funds for which he has charge; for ensuring the propriety and regularity in the handling of those funds; and for the day-to-day operations and management of the Park Authority. He should act in accordance with the Management Statement/Financial Memorandum for the Park Authority and within the terms of the relevant guidance in the Scottish Public Finance Manual (SPFM) and other instructions and guidance issued by Scottish Minister, in particular the Memorandum to Accountable Officers for Other Public Bodies, and in particular

- observe the financial statements direction issued by Scottish Ministers, including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether the applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Park Authority will continue in operation.

## **Disclosure of information to auditors by the Accountable Officer**

So far as the Accountable Officer is aware, there is no relevant audit information of which the Park Authority's auditors are unaware. The Accountable Officer has taken all reasonable steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the Park Authority's auditors are aware of that information.

## **Accountable Officer's statement on the Annual Report and Accounts**

The Accountable Officer takes personal responsibility for the annual report and accounts and the judgements required for determining that the annual report and accounts are fair, balanced and understandable. The Accountable Officer confirms that he believes the annual report and accounts as a whole are fair, balanced and understandable.

# Governance Statement

## Governance Framework

1. The Accountable Officer has responsibility for maintaining a sound system of internal control that supports the achievement of Cairngorms National Park Authority's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which he is personally responsible. These responsibilities are in accordance with the Management Statement agreed between the Park Authority and Scottish Government. In discharging this responsibility the Accountable Officer is held accountable by the Park Authority's Board, and by Scottish Ministers.
2. The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety. An element of my responsibility as Accountable Officer is to ensure the Park Authority's internal control systems comply with the requirements of the SPFM.
3. The Management Statement sets out the central role of the Park Authority's Board in the leadership and governance of the organisation. The governance responsibilities of the Board are supported by Standing Orders last revised and adopted in 2014; a Code of Conduct revised and adopted in 2014; a group of professional, senior staff advisors and appropriate Board training and development processes.
4. Other than the resource allocation letters issued to me over the course of the year, there are no other written authorities provided to the Accountable Officer in 2017/18 beyond those documents referred to above.

## The Operation of the Board and Sub-committees

5. The full Board meets regularly to consider items of business in pursuance of its strategic objectives, set out in the approved Corporate Plan. Meetings are scheduled quarterly, with additional meetings convened as required. Agendas and papers are published and placed in the public domain and meetings are open to public attendance wherever possible.
6. In addition to these full formal meetings, Board members have also given their time to participate in a number of informal discussion sessions in which emerging policy issues and proposals can be discussed and a preferred strategic direction identified prior to fuller, open consideration at formal meetings.

## Corporate Governance

7. Since the Park Authority's inception, the Board has put Committees in place and delegated responsibility to oversee and scrutinise the Park Authority's deployment and management of resources, with both a Finance and Delivery Committee and a Staffing and Recruitment Committee in place. The Board has also put a Planning Committee in place to deal with all aspects of the Cairngorms National Park Authority's statutory planning responsibilities.

8. The Park Authority's Audit and Risk Committee leads on the oversight of all aspects of the organisation's internal management control systems, the process of annual accounts and audit, and, in addition, takes a lead on strategic risk management. The Committee takes responsibility for ensuring that risk potentially impacting on the organisation's strategic objectives are identified and acted upon and that risk management approaches are embedded throughout the organisation's operations.
9. The Audit and Risk Committee is supported by the Park Authority's internal and external auditors, who also have rights of independent access to the Committee and to its Convener. The Audit and Risk Committee is tasked with monitoring the operation of the internal control function and bringing any material matters to the attention of the full Board. Detailed findings of all audit reviews are made available to both management and the Audit and Risk Committee. The Audit and Risk Committee meets quarterly and reports annually to the Board on the adequacy and effectiveness of the Park Authority's internal controls, and more widely on the work of the Audit and Risk Committee during the preceding year.
10. The Board has continued a process of self-evaluation of effectiveness and governance over the course of 2017/18, these processes having been initiated under the "Leadership" element of the first Organisational Development Strategy in 2015/16. Over the course of 2017/18, the Board has specifically reviewed its attendance and remuneration policy and undertaken a skills matrix self-assessment. Other elements of Board governance and effectiveness are reviewed and supported by senior officers as questions or relevant matters arise.
11. The Board has also adopted a set of Corporate Performance Indicators through which to improve its oversight of delivery against key strategic objectives and monitor achievement of the Park Authority's Corporate Plan. The Board receives a detailed report twice each year on delivery against the Corporate Plan and National Park Partnership Plan priorities and the delivery against performance indicators adopted.
12. Periodic reports from independent internal form a key and essential element in informing my review of the effectiveness of the systems of internal control within the Park Authority. The Board's Audit and Risk Committee also plays a vital role in this regard, through its consideration of audit recommendations arising from reviews of internal control systems and its scrutiny of proposed management action to address any improvements required.

## Shared Services Delivery

13. The Authority plays an important role to local communities and external entities in the provision of key support services which help a range of organisations deliver against National Park Partnership Plan priorities. These support arrangements are delivered to the Outdoor Access Trust for Scotland, Cairngorms LEADER Programme Local Action Group and Tomintoul and Glenlivet Landscape Partnership amongst others. Increasingly, our management and internal control arrangements must ensure that support for these entities are adequately separated from the core activities of the Authority, while ensuring operating processes developed specifically for these external support services adhere to best practice.

## Internal Audit

14. The internal audit function is an integral element of scrutiny of the Park Authority's internal control systems. BDO LLP was appointed as the Park Authority's internal auditors in 2016 as a culmination of a joint procurement of internal audit service delivery led by Scottish

Natural Heritage. As internal auditors, BDO have undertaken a comprehensive review of key internal control systems since their appointment. Over the course of the year to 31 March 2018, the internal auditors have reported to the Audit and Risk Committee on their independent reviews of:

- the LEADER Programme administration,
- Tomintoul and Glenlivet Partnership Project support mechanisms,
- grant funding arrangements and their management,
- Information and Communications Technology controls,
- governance,
- grant funding and management,
- digital communications and social media strategy, and
- project management.

15. In addition, the external auditors consider the design of control arrangements over key financial systems to form a view on the effectiveness of control arrangements and support their audit opinion on the financial statements. Recommendations made as part of this process have been taken on board and actions taken where appropriate.

## Best Value

16. The Audit and Risk Committee continues to monitor the Authority's adherence to Scottish Government Best Value guidelines. We launched and commenced delivery of phase two of our Organisational Development Strategy in 17/18 aimed at further improving the Authority's processes and services, amongst other priorities.

## Risk Management

17. All bodies to which the SPFM is directly applicable must operate a risk management strategy in accordance with the relevant guidance issued by Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.
18. The Board recognises the importance of risk management in the activities of the organisation. The Management Team led on the development of a revised Strategic Risk Register for the Authority during 2015 in the context of the 2015 to 2018 Corporate Plan adopted by the Board and Scottish Ministers. The resultant strategic risk register was adopted by the Board in December 2015. The strategic risk register records planned action taken to mitigate those risks identified and senior management responsibility for leading on mitigation of each risk area. The strategic risk register has continued to be reviewed and updated by Board, Audit and Risk Committee and Senior Management Team three to four times each year.
19. The Board's Audit and Risk Committee and Senior Management Team are involved in leading on embedding risk management processes throughout the organisation. Both these groups consider the management of strategic risk in line with the Risk Strategy and seek to ensure that the required actions to manage risk at a strategic level are appropriately reflected and incorporated in operational delivery plans. A revised Risk Management Strategy was adopted by the Audit and Risk Committee in 2016, with the Committee also receiving an internal audit report on the effectiveness of operations of risk management within the organisation in that year. This report gave both a good degree of assurance while highlighting the areas in which improvements could be made.

20. Through adoption of risk based monitoring reports for delivery of Corporate and Operational Plan objectives, National Park Partnership Plan delivery, and for wider assessment of organisational performance, the Board has provided leadership on the importance of risk management at the highest level within the organisation. Any increased risk to achievement of targets is assessed, reported to the Operational Management Group and Senior Management Team, and, where required, remedial action determined and implemented.
21. Management Team has commenced work toward refreshing the Strategic Risk Register in the context of the new Corporate Plan spanning 1 April 2018 to 31 March 2022 which was presented to the Board in June 2018, and will be subject to the monitoring and update processes set out above thereafter.

## Data Security

22. Procedures are in place to ensure that information is being managed in accordance with legislation and that data is held accurately and securely. The Authority has had no reported or recorded instances of data loss over the course of the year.
23. Shared services arrangements with Loch Lomond and the Trossachs National Park Authority have been implemented to enhance the Authority's data back-up arrangements and improve overall data security.
24. In addition to taking action on improvement recommendations raised through our internal auditors' review of our Information Technology arrangements, work has been undertaken through the year in preparation for the implementation of the General Data Protection Regulation (GDPR) and also in line with the requirements of the Scottish Government's Cyber Security Action Plan.
25. The Authority's staff have also continued to work on our Records Management Plan implementation, while reviewing our strategic direction with regard to use and management of GIS data.

## Conclusion

26. The Accountable Officer is responsible for reviewing the effectiveness of the system of internal control. His review is informed by:
  - a) The executive managers within the organisation who have responsibility for the development and maintenance of the internal control framework and who provide assurance on systems within regular Management Team meetings;
  - b) Internal monitoring of control systems by staff against SPFM requirements;
  - c) The work of the internal auditors, who submit to the organisation's Audit and Risk Committee regular reports which include the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement;
  - d) Comments made by the external auditors in their management letter and other reports.
27. The Park Authority has a professional Corporate Services Director in place, supported by a professional staff group, who provides senior management leadership on the financial

management, internal controls and governance arrangements. The Accountable Officer takes assurance from the effectiveness of internal control systems, financial management and planning processes and risk management from the assurances received from the Corporate Services Director.

28. The Accountable Officer has also been advised on the implications of his review of the effectiveness of the system of internal control by the Board and its Audit and Risk Committee. Appropriate action is in place to address any weaknesses identified and to ensure continuous improvement of the system, although the internal auditors have concluded that the controls tested were found to be generally strong with suggestions for only minor improvements being made.
29. The internal auditor's annual report for 2017/18 states that, based on the work undertaken over the course of the year, the Authority's systems provide a reasonable basis for maintaining control and that the control framework provides reasonable assurance regarding the effective and efficient achievement of strategic objectives.

FINAL DRAFT

# REMUNERATION AND STAFF REPORT

The Remuneration and Staff Report is subject to audit except for the sections on pay policies, staffing and recruitment, and Board members' expenses which are reviewed by the auditor for consistency with the audited accounts.

## REMUNERATION REPORT

### Pay Policies

The fees and expenses paid to Board members comply with guidance issued by Scottish Ministers. Board members' fees are approved annually each April by the Scottish Government.

Staff salary levels, including the Chief Executive, are reviewed by the Staffing and Recruitment Committee and the overall pay remit established by the Authority is subject to agreement with its sponsoring department within Scottish Government, the Environment and Forestry Directorate, Natural Resources Division, in consultation with the Scottish Government Finance Pay Policy Team. Approval is normally annually, unless a multi-year arrangement has been agreed. The remit for 2017/18 is on an annual basis, and is within the terms and conditions set out in the Scottish Government Public Sector Pay Guidance.

Members of staff covered by this report hold appointments which are either open-ended or fixed term. Early termination, other than for misconduct would result in the individual receiving compensation. As fixed term contracts normally end automatically when the agreed end date is reached, unless the contract is for 4 years or more which may lead to the employee being treated as permanent, provision is made for the expected redundancy costs incurred on an individual basis.

Performance of all staff members is monitored and reviewed through the annual staff appraisal arrangements.

The Authority consults fully with staff on all matters of pay, terms and conditions, health and safety, and on wider organisational development through our Staff Consultative Forum.

### Staffing and Recruitment

The Park Authority has a Staffing and Recruitment Committee (five Board members) which meets throughout the year. Its membership and remit are agreed annually by the Board.

The Committee's remit includes:

- oversight and monitoring the Park Authority's human resource policies, including in particular the pay and grading, performance appraisal and the associated performance related pay systems when in available;
- advising the Board on annual pay awards;
- providing an interface between staff representative group(s) and the Board, and participation in arbitrating on staffing issues as set out in the Authority's procedures, and as otherwise required; and
- oversight of recruitment of senior staff (Directors and Chief Executive) including agreeing the job descriptions, adverts and salary, to take responsibility for interviewing and selecting



the successful candidates and seeking the endorsement of the Board, and, in the case of the Chief Executive, of Scottish Ministers.

For the purposes of this report, persons in senior positions having authority or responsibility for directing or controlling the major activities of the Park Authority are taken to comprise the Board members, and the Chief Executive and Directors (the Management Team).

In reaching its recommendations, the Committee has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- to take account of regional/local variations in labour markets and the effects on the recruitment and retention of staff;
- funds available to the sponsoring department as set out in the Scottish Government's departmental expenditure limits;
- to take account of Scottish Government policies for improving the public services including the requirement to meet the output targets for the delivery of departmental services; and
- The Scottish Government's Public Sector Pay Guidance.

## Trade Union Facility Time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017 and requires the publication by public bodies to reproduce the information in the following statutory format:

**Table 3** (not subject to audit)

### 1 Relevant union officials

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
1	60.39

### 2 Percentage of time spend on facility time

% of time	Number of employees
0%	-
1-50%	1
51-99%	-
100%	-

### 3 Percentage of pay bill spent on facility time

Total cost of facility time	£348
Total pay bill	£,2975,661
% of total pay bill spend on facility time	0.012%

### 4 Trade union activities

Time spent on paid trade union activities as a % of total paid facility time hours	0.025%
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## Board members' fees and expenses

The Park Authority has a non-executive Board, which is supported by a Planning Committee, Finance and Delivery Committee, Audit and Risk Committee and a Staffing and Recruitment Committee. Members of the Board are appointed by Scottish Government by open recruitment (7); appointed by local authorities with boundaries within the National Park (7), and by direct election from 5 wards within the National Park. Board members appointed by Scottish Government and directly elected are appointed for 4 years. Board members nominated by local authorities are normally appointed for 5 years. Board members have no pension entitlement. The expenses disclosed in Table 3 are not subject to audit

<b>Table 4</b>	<b>Date of most recent appointment</b>	<b>End of term or date stepped down</b>	<b>Fees £</b>	<b>2018 Expenses £</b>	<b>Fees £</b>	<b>2017 Expenses £</b>
<b>Scottish Government appointees</b>						
Angela Douglas	01 Oct 14	30 Sept 18	7,312	1,231	7,467	964
Paul Easto	20 Mar 14	28 Feb 18	6,690	319	7,467	288
Janet Hunter	08 Sept 15	07 Sept 19	7,156	2,075	7,467	2,297
Gregor Hutcheon	01 Oct 14	30 Sept 18	6,793	469	7,467	401
Gordon Riddler	01 Oct 14	30 Sept 18	7,208	1,361	7,467	1,372
Judith Webb	01 Feb 15	31 Jan 19	6,690	1,894	7,467	1,619
Brian Wood	01 Oct 14	30 Sept 18	10,579	2,210	10,786	1,953
<b>Local Authority nominees</b>						
Peter Argyle	08 Sept 15	30 Sept 22	21,572	2,677	21,580	3,343
Carolyn Caddick	01 Oct 17	30 Sept 22	3,734	764	-	-
Jeanette Gaul	01 Oct 12	30 Sept 17	3,734	1,069	7,467	2,118
Pippa Hadley	01 Oct 17	30 Sept 22	3,734	267	-	-
Kate Howie	01 Oct 12	30 Sept 17	3,734	760	7,467	1,579
John Latham	01 Oct 17	30 Sept 22	6,482	189	7,467	16
Bill Lobban	01 Oct 12	04 May 17	2,800	244	7,467	254
Xander McDade	01 Oct 17	30 Sept 22	3,734	322	-	-
Ian Maclaren	01 Oct 17	30 Sept 22	3,734	1,062	-	-
Fiona Murdoch	01 Oct 12	30 Sept 17	3,734	461	7,467	668
Gregor Rimell	01 Oct 12	30 Sept 17	3,215	341	7,467	587
Walter Wilson	01 Oct 17	18 June 18	3,267	144	-	-
<b>Locally elected</b>						
Rebecca Badger	20 03 2015	19 03 2019	7,467	408	7,467	310
Geva Blackett	31 03 2017	19 03 2019	6,969	609	-	-
Dave Fallows	20 03 2015	19 03 2019	7,364	850	7,467	732
Katrina Farquhar	20 03 2015	31 12 2016	-	-	5,601	1,276
Eleanor Mackintosh	20 03 2015	19 03 2019	10,786	1,835	10,786	1,762
William McKenna	20 03 2015	19 03 2019	7,364	207	7,467	-
			<b>155,852</b>	<b>21,768</b>	<b>160,758</b>	<b>21,539</b>

A register of Board member's interests can be found on the National Park's website at <http://cairngorms.co.uk/wpcontent/uploads/2018/04/180410BoardMembersRegisterOfInterestsVI.0-1.pdf>

## Senior Management Team Salary and Pension Entitlements

The Constitutional Reform and Governance Act 2010 requires appointments to be made on merit on the basis of fair and open competition. The members of the senior management team hold appointments which are open ended. Early termination, other than for misconduct, would result in the individual requiring compensation as set out in the Civil Service Compensation Scheme.

The following sections provide details of the remuneration and pension interests of the Senior Management Team of the Park authority.

### Chief Executive

The Chief Executive, Grant Moir, took up the post on 4 March 2013. His contract of employment, signed on 4 January 2013, contains a three months' notice period.

### Senior Management Team Remuneration

	<b>Salary</b>	<b>2017/18 Pension benefits</b>	<b>Total</b>	<b>Salary</b>	<b>2016/17 Pension Benefits</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Grant Moir (Chief Executive)	<b>75-80</b>	<b>31</b>	<b>110- 115</b>	75-80	30	105- 110
David Cameron (Director of Corporate Services)	<b>60-65</b>	<b>14</b>	<b>75-80</b>	60-65	20	80-85
Hamish Trench (Director of Conservation & Visitor Experience: resigned 21 July 2018)	<b>15-20</b>	<b>7</b>	<b>25-30</b>	55-60	26	80-85
Peter Mayhew (Director of Conservation & Visitor Experience: appointed 16 October 2017)	<b>20-25</b>	<b>9</b>	<b>30-35</b>	-	-	-
Murray Ferguson (Director of Planning & Rural Development)	<b>55-60</b>	<b>4</b>	<b>60-65</b>	55-60	13	70-75

No member of the management team received either a bonus payment or benefits in kind in the year (2017: £nil). The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

## Senior Management Team Pension Entitlements

Table 6	Accrued pension at age 65 as at 31 03 2018	Real increase in pension and related lump sum at pension age	CETV at 31 03 2018	CETV at 31 03 2017	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Grant Moir	5-10	0-2.5	79	62	9
David Cameron	30-35	0-2.5	489	456	4
Hamish Trench	10-15	0-2.5	151	143	2
Murray Ferguson	20-25 plus lump sum of 60-65	0-2.5 plus lump sum of 0-2.5	432	397	3
Peter Mayhew	0-5	0-2.5	8	-	6

## Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into **alpha** sometime between 1 June 2015 and 1 February 2022. All members who switch to **alpha** have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in

**premium.** In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCS or alpha – as appropriate. Where the official has benefits in both the PCS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

### Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### The real increase in the value of the CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in the accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

## Exit Packages

There were no exit packages agreed under the Civil Service Compensation Scheme in the year to 31 March 2017 (2016: nil).

## STAFF REPORT

### Average number of employees during the year

Table 7	2018	2017
Board members	19	19
Senior Management Team	4	4
Core staff (whole time equivalent)	51	52

All core staff are permanently employed staff. No staff were seconded to the Authority in the year (2017: nil) nor were any members of the staff seconded to other parties during the year (2017: nil)

### Staff Costs (including Board members and Senior Management Team)

Table 8	Permanently employed staff	Others	2018 Total	2017 Total
	£	£	£	£
<b>All staff</b>				
Board members	158,717	-	<b>158,717</b>	163,353
Management Team	328,112	-	<b>328,112</b>	346,100
Staff – Core	2,090,027	149,430	<b>2,239,457</b>	2,247,467
	<u>2,576,856</u>	<u>149,430</u>	<u><b>2,726,286</b></u>	<u>2,756,920</u>
<b>Board members</b>				
Fees			<b>155,852</b>	160,758
Social security costs			<b>2,865</b>	2,595
			<u><b>158,717</b></u>	<u>163,353</u>
<b>Senior Management Team</b>				
Salaries	243,555	-	<b>243,555</b>	257,149
Social security Salaries costs	28,875	-	<b>28,875</b>	30,273
Pensions	55,682	-	<b>55,682</b>	58,678
	<u>328,112</u>	<u>-</u>	<u><b>328,112</b></u>	<u>346,100</u>
<b>Core Staff</b>				
Salaries	1,587,255	120,671	<b>1,707,926</b>	1,723,477
Social security costs	158,573	9,041	<b>167,614</b>	163,450
Pensions	344,199	19,718	<b>363,917</b>	360,540
	<u>2,090,027</u>	<u>149,430</u>	<u><b>2,239,457</b></u>	<u>2,247,467</u>

## Project Staff

Project Staff are employed on projects within Operational Plan activities, and all staff are either on fixed term contracts or on secondment from Core staff for the duration of the project.

Operational Plan expenditure includes the following salary costs paid to staff directly employed on projects:

<b>Table 9</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Salaries	<b>191,582</b>	126,089
Social security costs	<b>17,787</b>	11,088
Pension costs	<b>40,006</b>	26,086
	<b>249,375</b>	163,263

The average number of whole-time equivalent Project staff employees in the year was 6. (2017: 5).

## Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows:

<b>Table 10</b>	<b>Permanently employed staff</b>	<b>Others</b>	<b>2018 Total</b>	<b>2017 Total</b>
	<b>48</b>	<b>7</b>	<b>55</b>	<b>56</b>

## Number of staff with salaries above £50,000

<b>Table 11</b>	<b>2018</b>	<b>2017</b>
£75,001 - £80,000	1	1
£70,001 - £75,000	-	-
£65,001 - £70,000	-	-
£60,001 - £65,000	1	1
£55,001 - £60,000	1	2
£50,001 - £55,000	-	-

## Fair Pay Disclosure

The Authority is required to disclose the relationship between the total remuneration of its highest paid director and the median remuneration of its staff (the mid-point of banded remuneration). Total remuneration includes salary, non-consolidated performance-related pay, and any benefits in kind and severance payments. It does not include employer pension contributions and the cash equivalent value of pensions.

<b>Table 12</b>	<b>2017/18 Total Remuneration £'000</b>	<b>2016/17 Total Remuneration £'000</b>
Band of highest paid Director's total remuneration	75-80	75-80
Median total remuneration	£28,896	£30,606
Ratio	2.7	2.5

## Compensation for loss of office

During the year there were no voluntary exit packages. (2017: 1, £3,352)

## Sickness Absence

The average numbers of days lost to sickness absence during the year was 4.9 per employee (2017: 5.2).

## Staff Involvement

The Park Authority has a Staff Consultative Forum (SCF) in place, through which it ensures effective two-way communications with staff and Prospect Trade Union representatives in resolving any issues arising and consulting on new initiatives. During 2017/18 key matters on which staff were consulted through the Staff Consultative Forum were:

- pay awards for the year commencing 1 April 2018;
- internal communication and consultative mechanisms;
- implementation of the staff survey and evaluation of the results;
- review and update of a range of employment policies;
- refreshing the process of staff consultation and terms of reference of the SCF.

To complement the standard consultative processes in place through the SCF, the Park Authority has also established a series of staff working groups to help implement the Organisational Development Strategy.

## Equality and Diversity

The Park Authority is an equal opportunities employer with policies against discrimination and to ensure no unfair or illegal discriminatory treatment or barriers to employment or advancement. We are committed to meeting our duties under the Equality Act 2010. The Park Authority is accredited as a Positive about Disability employer.

The equalities policies ensure that all staff should be treated equally irrespective of their sex, marital/civil partnership status, age, race, ethnic origin, sexual orientation, disability, religion or belief, work pattern, employment status, gender identity (transgender), caring responsibility or trade union membership. Employment and promotion are on merit on the basis of fair and open competition.

At the end of the financial and operational year our gender split of staff, including project staff was:

<b>Table 13</b>	<b>Male</b>		<b>Female</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
Chief executive and directors	4	4	-	-
Senior managers	3	3	2	2
Employees	25	26	34	32
	<u>32</u>	<u>33</u>	<u>36</u>	<u>34</u>

FINAL DRAFT



# ACCOUNTABILITY REPORT DISCLOSURE TO SCOTTISH GOVERNMENT

## Fees and Charges

During the year the Authority received 60% of planning fees for called in planning applications to the 5 local authorities within the National Park boundaries.

## Losses and special payments

There were no special payments in the year to 31 March 2017, or the previous year. The gain on the disposal of non-current assets in the year was £875 (2017: loss of £1,343).

## Significant Remote Contingencies

In addition to contingent liabilities reported within the context of IAS 37, the Authority is not aware of any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability.

## Signed on behalf of the Cairngorms National Park Authority

**Grant Moir**  
Chief Executive and Accountable Officer  
31 August, 2018

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CAIRNGORMS NATIONAL PARK AUTHORITY, THE AUDITOR GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Auditor General for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

## Report on the audit of the financial statements

### Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Cairngorms National Park Authority the year ended 31 March 2018 under the National Parks (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2017/18 Government Financial Reporting Manual (the 2017/18 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2018 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2017/18 FReM; and
- have been prepared in accordance with the requirements of the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

### Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern basis of accounting

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Responsibilities of the Accountable Officer for the financial statements**

As explained more fully in the Statement of the Accountable Officer Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Other information in the annual report and accounts**

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements, our responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Report on regularity of expenditure and income**

### **Opinion on regularity**

In our opinion in all material respects the expenditure and income in the financial statements were

incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

### **Responsibilities for regularity**

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

### **Report on other requirements**

#### **Opinions on other prescribed matters**

In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

In our opinion, based on the work undertaken in the course of the audit

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

#### **Matters on which we are required to report by exception**

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

**Joanne Brown, (for and on behalf of Grant Thornton UK LLP)**

Grant Thornton UK LLP  
110 Queen Street  
Glasgow  
G1 3BX  
31 August 2018

## Statement of Comprehensive Net Expenditure

for the year ended 31 March 2018

	notes	2018	2017
		£	£
Operational Plan income	4	1,506,118	579,816
Other operating income	4	139,448	33,173
<b>Total operating income</b>	7	<b>1,645,566</b>	612,989
Board members and staff costs	4	2,726,286	2,756,920
Operational Plan expenditure	4	2,694,726	1,591,097
Other operating costs	6	604,160	615,029
<b>Total operating expenditure</b>		<b>6,025,172</b>	4,963,046
		<b>4,379,606</b>	4,350,057
Depreciation and amortisation	8	75,089	58,231
(Gain)/loss on disposal		(875)	1,343
		<b>74,214</b>	59,574
<b>Comprehensive net expenditure for the year</b>		<b>4,453,820</b>	4,409,631

No activities were discontinued during the year.

The notes on pages 40 to 50 form part of these accounts.

# Statement of Financial Position

as at 31 March 2018

	notes	£	2018 £	£	2017 £
<b>Non-current assets</b>					
Property, plant and equipment	8	653,245		519,375	
Intangible assets	8	43,248		41,864	
Financial assets	9	-		-	
<b>Total non-current assets</b>			<b>696,543</b>		561,239
<b>Current assets</b>					
Trade and other receivables	10	930,210		272,975	
Cash and cash equivalents	11	512,385		745,633	
<b>Total current assets</b>			<b>1,442,595</b>		1,018,608
<b>Total assets</b>			<b>2,139,138</b>		1,579,847
<b>Current liabilities</b>					
Trade and other payables	12	1,071,354		605,818	
Other liabilities		61,532		88,957	
<b>Total current liabilities</b>			<b>1,132,886</b>		694,775
<b>Total assets less current liabilities</b>			<b>1,006,252</b>		885,072
<b>Total non-current liabilities</b>	13		-		-
<b>Total assets less total liabilities</b>			<b>1,006,252</b>		885,072
<b>Taxpayers' equity</b>			<b>1,006,252</b>		885,072

## Grant Moir

Chief Executive and Accountable Officer

31 August, 2018

The notes on pages 40 to 50 form part of these accounts.

## Statement of Cash Flows

for the year ended 31 March 2018

	notes	2018	2017
		£	£
<b>Cash flows from operating activities</b>			
Net expenditure for year	SCNE	(4,453,820)	(4,409,631)
Adjustment for non-cash transactions		74,214	59,574
Decrease in investment		-	22,000
(Increase)/decrease in trade and other receivables	SFP	(657,235)	2,257
Increase in trade and other payables	SFP	438,111	303,351
(Decrease) in non-current liabilities		-	(12,602)
<b>Net cash outflow from operating activities</b>		<b>(4,598,730)</b>	<b>(4,035,051)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment		(192,390)	(93,320)
Purchase of intangible assets		(18,003)	(21,478)
Investment		-	(22,000)
Proceeds from the disposal of assets		875	-
<b>Net cash outflow from investing activities</b>		<b>(209,518)</b>	<b>(136,798)</b>
<b>Cash flows from financing activities</b>			
Grant-in-aid from sponsoring department		4,575,000	4,450,000
<b>Net (decrease) increase in cash</b>		<b>(233,248)</b>	<b>278,151</b>
<b>Cash and cash equivalents at 1 April, 2017</b>		<b>745,633</b>	<b>467,482</b>
<b>Cash and cash equivalents at 31 March, 2018</b>		<b>512,385</b>	<b>745,633</b>

The notes on pages 40 to 50 form part of these accounts.

## Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2018

	notes	2018 £	2017 £
<b>Balance at 1 April, 2017</b>		<b>885,072</b>	844,703
Grants from sponsoring department	5	4,575,000	4,450,000
Comprehensive net expenditure	SCNE	(4,453,820)	(4,409,631)
		<u>121,180</u>	<u>40,369</u>
<b>Balance at 31 March, 2018</b>		<b><u>1,006,252</u></b>	<b><u>885,072</u></b>

The notes on pages 40 to 50 form part of these accounts



# Notes to the Financial Statements

for the year ended 31 March 2018

## I General information

### I.1 Basis of preparation of accounts

In accordance with the accounts direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 these accounts have been prepared in accordance with the 2016-17 Government Financial Reporting Manual (FReM) issued by the Scottish Government. The accounting policies contained in the FReM apply International Finance Reporting Standards as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Cairngorms National Park Authority for the purposes of giving a true and fair view has been selected. The particular policies adopted by the Cairngorms National Park Authority are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

### I.2 Accounting convention

The accounts are prepared in sterling under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and, where material, current asset investments and inventories to fair value as determined by the relevant accounting standard.

### I.3 International Financial Reporting Standards

These financial statements have been prepared under International Financial Reporting Standards (IFRS).

### I.4 Accounting period

The accounting period commenced on 1 April 2017 and ended on 31 March 2018.

## 2 Significant judgements and estimates

Preparation of financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

**Investment** - in deciding whether the Park Authority's investment in National Parks Partnership LLP has been impaired in management's judgement as the capital contributions made to the LLP are non-returnable an impairment provision was recognised against the full value of the capital contributions made.

**LEADER irregularities** – as accountable body for the Cairngorms Local Action Group, which will deliver the Local Development Strategy, the Park Authority is liable for any funding advanced that may not be recoverable (irregularities) from funds made available from the EU through the LEADER rural development program.

Based on management's experience of the previous LEADER programme an estimate of the small percentage of costs found to be irregular has been used to make a provision against irregularities in

the current 2014-2020 programme. As LEADER funds are committed and advanced the level of provision for irregularities will be closely managed and adjustments made in future accounting periods when warranted.

### 3 Accounting policies

#### 3.1 Non-current assets – property, plant and equipment (PPE)

##### Recognition

All PPE assets are accounted for as non-current assets unless they are deemed to be held for sale.

##### Capitalisation

The minimum level for the capitalisation of individual non-current assets, other than information technology, is £500. Information technology systems are capitalised where the pooled value exceeds £500. Substantial improvements to leasehold properties are also capitalised.

##### Subsequent cost

Subsequent costs are included in the asset's carrying amount if recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the Statement of Comprehensive Net Expenditure during the financial period in which they are incurred.

#### 3.2 Non-current assets – intangible assets

Copyrights and software licenses are disclosed as intangible assets in accordance with FReM guidance and written down on a straight line basis over their estimated useful lives.

#### 3.3 Depreciation

Depreciation is provided on all non-current assets at rates calculated to write down the cost or valuation by equal instalments over their estimated useful lives which are normally in the following ranges:

- |                                   |  |
|-----------------------------------|--|
| • park entry markers              | 25 years   |
| • operational plant and equipment | 5 years or over length of lease on land for “Scenic Routes” assets |
| • information technology          | 3 – 5 years  |
| • leasehold improvements          | over the length of the lease                                       |
| • motor vehicles                  | 5 years  |
| • assets under construction       | not depreciated  |

#### 3.4 Financial assets – investments

Investments are recognised at cost on acquisition. In line with International Accounting Standard (IAS) 36: Impairment of Assets, at the end of each reporting period the Authority is required to assess whether there is any indication that an asset may be impaired. An impairment loss is recognised whenever the recoverable amount is less than the carrying value.

### **3.5 Financial instruments**

The Authority does not hold any complex financial instruments. The only financial instruments included in the accounts are financial assets in the form of cash, trade receivables and accrued income and financial liabilities in the form of trade payables and accruals.

Financial instruments are recognised in accordance with IAS 37: Provisions, contingent liabilities and contingent assets, IAS 39: Financial Instruments: recognition and measurement, and IFRS 7: Financial Instruments: disclosures as interpreted and adapted by the FReM, initially at fair value less provision for impairment. A provision for impairment is made when there is evidence that the Authority will be unable to collect an amount due in accordance with agreed terms.

### **3.6 Trade receivables**

All material amounts due at 31 March 2018 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were received.

### **3.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

### **3.8 Trade Payables**

All material amounts due at 31 March 2018 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were received.

### **3.9 Income and expenditure recognition**

Operating income is income that relates directly to the operational activities of Authority. It includes fees and charges for services provided to external customers and is accounted for on the accruals basis.

Where income or expenditure has been recognised but cash has not been received or paid, a receivable or payable for the corresponding amount is recognised in the Statement of Financial Position.

Where cash has been received or paid in advance of the activity or expenditure, no income or expenditure is recognised and the amount payable or receivable is recognised in the Statement of Financial Position.

### **3.10 Scottish Government funding and grant-in-aid**

The Authority receives grant-in-aid from the Scottish Government to finance its net expenditure.

The authority receives a budget from the Scottish Government, (Departmental Expenditure Limit or DEL) to fund non-cash expenditure (depreciation) and the cash costs of acquiring tangible and intangible assets and operating expenditure. Taxpayers' Equity is credited with the DEL cash allocation and charged with the net expenditure on the DEL cash allocation in the Statement of Changes in Taxpayers' Equity.

### **3.11 Other grants and income**

The Authority receives other grants to finance its net expenditure, which are released to the Statement of Comprehensive Net Expenditure over the period of the related project.

Other income is income related to the operating activities of the Authority and represents fees and charges for services provided to third parties.

### **3.12 Impending application of newly issued accounting standards not yet effective**

At the date the accounts were signed the following IFRS Accounting Standards were issued but not yet effective: IFRS 9 Financial Instruments, IFRS 15 Revenue from contracts with customers and IFRS 16 Leases. All three standards are effective from 1 January 2018 and their impact is not anticipated to have a material impact on the Annual Accounts.

### **3.13 Pension costs**

Present and past employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) which is a defined benefit scheme. The Authority recognises the expected cost of providing pensions for their employees on a systematic and rational basis over the period during which they benefit from their services by payment to the PCSPS of amounts calculated on an accruing basis. Relevant disclosures are reported in Note 14. Liability for the payment of future benefits is a charge to the PCSPS.

### **3.14 Leases**

Operating leases rentals are charged to the Statement of Comprehensive Net Expenditure in the month in which the payment relates.

### **3.15 Value Added Tax (VAT)**

Most of the activities of the Authority are outside the scope of VAT, and in general output VAT does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or is included in the capitalised purchase cost of PPE when incurred.

### **3.16 Short-term employee benefits**

A liability for accrued unused annual leave, flexi-time and time off in lieu of leave (TOIL) is recognised to 31 December, the end of the holiday year. The movement for the year is charged or credited to net expenditure.

### **3.17 Segmental reporting**

IFRS 8: Segmental Reporting, requires operating segments to be identified on the basis of internal reports about components of the Authority that are regularly reviewed by the decision makers to allocate resources to the segments and assess their performance. The Corporate Plan, covering the period 2015 to 2018, has 3 main themes, each with 4 priorities, and 2 support themes.

### **3.18 Interest in other entities**

IFRS 12: Disclosure of interests in other entities, requires disclosure on interests in subsidiaries, joint arrangement, associates and unconsolidated structured entities. The Authority is a Designate Member of National Parks Partnerships LLP, which was incorporated on 11 June 2016. The Authority, along with the 14 other National Parks, holds an equal share in the Partnership. The investment does not meet the criteria of a subsidiary, joint venture or associate and has been recognised as an investment.

## 4 Analysis of net expenditure by segment

2018	Board member and staff costs £	Operational plan expenditure £	Other operating costs £	Operational plan income £	Other income £	Net segmental expenditure £
<b>Conservation</b>						
1 Habitat restoration	140,794	56,005	31,201	(650)	(574)	226,776
2 Priority species	183,459	86,577	40,656	(28,632)	(748)	281,312
3 Moorland management	38,398	1,171	8,509	-	(34,725)	13,353
4 Catchment management	12,799	25,000	2,836	-	(52)	40,583
	<b>375,450</b>	<b>168,753</b>	<b>83,202</b>	<b>(29,282)</b>	<b>(36,099)</b>	<b>562,024</b>
<b>Visitor Experience</b>						
1 Glenmore	17,066	1,330	3,782	-	(70)	22,108
2 Infrastructure	34,132	268,081	7,564	(102,016)	(139)	207,622
3 Active Cairngorms	170,660	266,482	37,819	(11,192)	(1,196)	462,573
4 Visitor Experience	46,931	48,906	10,400	(22,800)	(191)	83,246
	<b>268,789</b>	<b>584,799</b>	<b>59,565</b>	<b>(136,008)</b>	<b>(1,596)</b>	<b>775,549</b>
<b>Rural Development</b>						
1 Planning	605,841	79,814	134,258	-	(84,654)	735,259
2 Economic strategy	140,794	795,888	31,201	(732,061)	(574)	235,248
3 Tomintoul & Glenlivet regeneration	119,462	723,489	26,473	(604,172)	(487)	264,765
4 Community support	46,931	168,225	10,400	(2,865)	(191)	222,500
	<b>913,028</b>	<b>1,767,416</b>	<b>202,332</b>	<b>(1,339,098)</b>	<b>(85,906)</b>	<b>1,457,772</b>
<b>Corporate Services</b>						
1 OD strategy	371,185	6,312	82,256	-	(1,514)	458,239
2 Facilities and accommodation	123,728	10,887	27,419	-	(505)	161,529
3 Service improvement	221,858	65,438	49,165	-	(11,983)	324,478
4 Governance and community	221,858	20,717	49,165	-	(905)	290,835
	<b>938,629</b>	<b>103,354</b>	<b>208,005</b>	<b>-</b>	<b>(14,907)</b>	<b>1,235,081</b>
<b>Communications</b>						
	<b>230,390</b>	<b>70,404</b>	<b>51,056</b>	<b>(1,730)</b>	<b>(940)</b>	<b>349,180</b>
	<b>2,726,286</b>	<b>2,694,726</b>	<b>604,160</b>	<b>(1,506,118)</b>	<b>(139,448)</b>	<b>4,379,606</b>

2017	Board member and staff costs £	Operational plan expenditure £	Other operating costs £	Operational plan income £	Other income £	Net segmental expenditure £
<b>Conservation</b>						
1 Habitat restoration	146,033	43,291	32,578	(3,656)	(7,114)	211,132
2 Priority species	137,182	59,063	30,603	-	-	226,848
3 Moorland management	75,229	6,794	16,782	-	-	98,805
4 Catchment management	26,551	20,000	5,923	-	-	52,474
	<b>384,995</b>	<b>129,148</b>	<b>85,886</b>	<b>(3,656)</b>	<b>(7,114)</b>	<b>589,259</b>
<b>Visitor Experience</b>						
1 Glenmore	26,551	(597)	5,923	-	-	31,877
2 Infrastructure	39,827	210,865	8,885	(24,090)	(870)	234,617
3 Active Cairngorms	185,860	156,323	41,463	-	-	383,646
4 Visitor Experience	35,402	141,040	7,898	(69,224)	-	115,116
	<b>287,640</b>	<b>507,631</b>	<b>64,169</b>	<b>(93,314)</b>	<b>(870)</b>	<b>765,256</b>
<b>Rural Development</b>						
1 Planning	632,808	110,215	141,170	(46,436)	-	837,757
2 Economic strategy	207,986	65,346	46,399	-	(4,392)	315,339
3 Tomintoul & Glenlivet regeneration	106,206	290,792	23,693	(199,022)	(18,524)	203,145
4 Community support	39,827	378,335	8,885	(234,911)	-	192,136
	<b>986,827</b>	<b>844,688</b>	<b>220,147</b>	<b>(480,369)</b>	<b>(22,916)</b>	<b>1,548,377</b>
<b>Corporate Services</b>						
1 OD strategy	318,617	-	71,079	-	-	389,696
2 Facilities and accommodation	128,332	12,497	28,629	-	-	169,458
3 Service improvement	225,687	50,519	50,347	-	(2,273)	324,280
4 Governance and community	230,112	10,105	51,335	-	-	291,552
	<b>902,748</b>	<b>73,121</b>	<b>201,390</b>	<b>-</b>	<b>(2,273)</b>	<b>1,174,986</b>
<b>Communications</b>	<b>194,710</b>	<b>36,509</b>	<b>43,437</b>	<b>(2,477)</b>	<b>-</b>	<b>272,179</b>
	<b>2,756,920</b>	<b>1,591,097</b>	<b>615,029</b>	<b>(579,816)</b>	<b>(33,173)</b>	<b>4,350,057</b>

## 5 Grant-in-aid

	2018 £	2017 £
Grant-in-aid allocated to meet operational expenditure	<b>4,315,000</b>	4,315,000
Grant-in-aid allocated to meet capital expenditure	<b>260,000</b>	55,000
Supplementary grant-in-aid operational expenditure	-	20,000
Supplementary grant-in-aid capital expenditure	-	60,000
	<b><u>4,575,000</u></b>	<b><u>4,450,000</u></b>

The Authority receives grant-in-aid from Scottish Government. This is also known as Departmental Expenditure Limit (DEL) and used to cover the cash costs of capital and operating expenditure net of income from partners and other sources. Net operating expenditure is disclosed in the Statement of Comprehensive Net Expenditure.

## 6 Other Operating Costs

	2018 £	2017 £
Office running costs	<b>169,943</b>	171,770
Board and staff costs (excluding salary/fee costs)	<b>167,854</b>	180,699
Information technology	<b>68,320</b>	51,842
Professional support fees	<b>37,070</b>	57,526
Land and buildings rentals	<b>90,833</b>	92,094
Vehicles and office equipment rentals	<b>59,200</b>	50,318
Independent auditor's fees	<b>10,940</b>	10,780
	<b><u>604,160</u></b>	<b><u>615,029</u></b>

## 7 Other Income

	2018 £	2017 £
Operational Plan income from EU sources	<b>701,202</b>	225,796
Operational Plan income from other sources	<b>794,916</b>	331,880
Planning fees and other income	<b>149,448</b>	55,313
	<b><u>1,645,566</u></b>	<b><u>612,989</u></b>

## 8 Tangible and intangible assets

	Leasehold improvements	Assets in the course of construction	Park entry markers	Operational plant and equipment	Motor vehicles	ICT	Total tan	Intangible assets - software	Total non-current assets
	£	£	£	£	£	£	£	£	£
<b>Cost</b>									
At 1 April, 2017	417,811	64,664	56,882	374,761	22,595	196,417	1,133,130	57,650	1,190,780
Additions	-	132,088	-	3,552	-	59,823	195,463	14,930	210,393
Transfers	-	(1,401)	-	1,401	-	-	-	-	-
Disposals	(278,672)	-	-	-	(22,595)	-	(301,267)	-	(301,267)
At 31 March, 2018	139,139	195,351	56,882	379,714	-	256,240	1,027,326	72,580	1,099,906
<b>Depreciation</b>									
At 1 April, 2017	(345,726)	-	(22,751)	(78,399)	(22,595)	(144,284)	(613,755)	(15,786)	(629,541)
Charge for year	(12,448)	-	(2,275)	(18,052)	-	(28,818)	(61,593)	(13,496)	(75,089)
Disposals	278,672	-	-	-	22,595	-	301,267	-	301,267
At 31 March, 2018	(79,502)	-	(25,026)	(96,451)	-	(173,102)	374,081	(29,282)	(403,363)
<b>Cost</b>									
At 1 April, 2016	419,465	229,373	56,882	166,539	22,595	274,388	1,169,242	44,327	1,213,569
Additions	-	58,564	-	4,918	-	29,838	93,320	21,478	114,798
Transfers	-	(223,273)	-	223,273	-	-	-	-	-
Disposals	(1,654)	-	-	(19,969)	-	(107,809)	(129,432)	(8,155)	(137,587)
At 31 March, 2017	417,811	64,664	56,882	374,761	22,595	196,417	1,133,130	57,650	1,190,780
<b>Depreciation</b>									
At 1 April, 2016	(334,933)	-	(20,476)	(88,506)	(22,595)	(227,733)	(694,243)	(13,311)	(707,554)
Charge for year	(12,447)	-	(2,275)	(8,873)	-	(24,006)	(47,601)	(10,630)	(58,231)
Disposals	1,654	-	-	18,980	-	107,455	128,089	8,155	136,244
At 31 March, 2017	(345,726)	-	(22,751)	(78,399)	(22,595)	(144,284)	(613,755)	(15,786)	(629,541)
<b>Net book value</b>									
At 31 March, 2018	59,637	195,351	31,856	283,263	-	83,138	653,245	43,298	696,543
At 31 March, 2017	72,085	64,664	34,131	296,362	-	52,133	519,375	41,864	561,239

At both year ends all assets were owned with no asset on finance lease.



## 9 Financial Assets

	2018 £	2017 £
Balance as at 1 April 2017	-	-
Capital contribution to National Parks Partnerships LLP	-	22,000
Impairment provision	-	(22,000)
Balance as at 31 March 2018	<u>-</u>	<u>-</u>

In 2017 National Parks Partnership LLP was established as the body to represent the 15 UK National Parks in exploring ways to benefit jointly from pursuing commercial activities. On incorporation the LLP recognised the payments from its 15 members as non-refundable capital contributions and for this reason full provision was made against the Authority's contribution.

Decisions are made by the LLP on a simple majority basis and exceptionally by approval of 75% of the members. On leaving the partnership only undrawn balances on profits or on liquidation a share after all creditor and liquidator's costs have been paid.

The last set of LLP accounts are made up to 31 March 2018 and shows an increased deficit on other reserves.

## 10 Trade Receivables and Other Current Assets

	2018 £	2017 £
Amounts falling due within one year:		
Project income debtors	889,598	206,300
Prepayments and accrued income	40,612	66,675
Total due within one year	<u>930,210</u>	<u>272,975</u>

## 11 Cash and Cash Equivalents

	2018 £	2017 £
Balance as at 1 April	745,633	467,482
Net change in cash and cash equivalent balances	(233,248)	278,151
Balance as at 31 March	<u>512,385</u>	<u>745,633</u>
The following year end balances were held at:		
Commercial bank accounts	511,953	745,383
Cash imprest accounts	432	250
	<u>512,385</u>	<u>745,633</u>

## 12 Trade Payables and Other Current Liabilities

	2018 £	2017 £
Amounts falling due within one year:		
Trade payables	203,019	58,320
Project income received in advance		-
Accruals and deferred income	868,335	547,498
Total due within one year	<u>1,071,354</u>	<u>605,818</u>

## 13 Non-current Liabilities

	2018 £	2017 £
Early departure costs arising from the Authority's voluntary severance scheme	-	12,602
Transferred to provisions	-	(12,602)
	<u>-</u>	<u>-</u>

In 2017 the transfer of £12,602 from non-current to accruals and deferred income represents the early departure payments due within the next twelve months.

## 14 Pensions

The Authority is a member of the Principal Civil Service Pensions Scheme (PCSPS) which is an unfunded multi-employer defined benefit scheme. The Authority is unable to identify its share of the underlying assets and liabilities of the scheme. A full actuarial valuation was carried out as at 31 March 2007, details of which can be found in the Resources Accounts of the Cabinet Office: Civil Superannuation ([www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk))

For the year ended 31 March 2017 employer's contributions of £453,205 (2017: £445,303) were paid to the PCSPS. The contributions were payable at one of four rates, from 20% to 24.5% of pensionable pay, based on salary bands. All employees have the opportunity to join the scheme. In addition, the Authority paid employer contributions of £nil (2017: £nil) to other pension providers and were invoiced for employer contributions of seconded staff working for the Park Authority.

## 15 Capital Commitments

	2018 £	2017 £
Contracted capital commitments at 31 March 2018 not otherwise included in the financial statements		
Property, plant and equipment	<u>92,600</u>	<u>200,000</u>

The Park Authority is committed to making a contribution towards the fitting out of the office extension which will be built in 17/18. The new offices are due to be occupied in August 2018.

## 16 Commitments Under Leases

	Land and buildings		Motor vehicles and office equipment	
	2018 £	2017 £	2018 £	2017 £
Not later than one year	<b>10,200</b>	64,000	<b>17,300</b>	21,700
Later than one and less than five years	-	9,000	<b>9,600</b>	20,800
Later than five years	-	-	-	-
	<b>10,200</b>	<b>73,000</b>	<b>26,900</b>	<b>42,500</b>

A new lease was signed after the end of the financial year for the Ballater office with the same terms and conditions and annual rent. A new lease for the Granttown on Spey offices will be signed on completion and hand over of the new office extension which is anticipated to be in August 2018.

## 17 Contingent Liabilities

The Park Authority is the lead body for Heritage Lottery Fund supported projects (Tomintoul & Glenlivet Landscape Partnership, the Great Place Badenoch Project, and the Capercaillie Framework Project) as well as being the Accountable Body for Cairngorms LEADER which administers the European funded project on behalf of the Cairngorms Local Action Group. Given the nature of these arrangements advances are made to projects and grant applicants which in turn are reclaimed from the funders. It is possible that funds advanced may fall to be irrecoverable. At this time there is uncertainty whether any liability will arise or its value.

## 18 Related Party Transactions

The Authority is a Non-departmental Public Body of the Scottish Government. The Authority's sponsoring body is the Natural Resources Division, Environment & Forestry Directorate.

The Scottish Government and the Natural Resources Division, Environment & Forestry Directorate are regarded as related parties with whom there have been various material transactions during the year in the normal course of operations.

In addition, the Authority has had a small number of material transactions with other Government departments and other Non-departmental Public Bodies.

No Board member, senior manager or other related parties has undertaken any material transactions with the Authority during the year.

# APPENDIX I

## Accounts Direction



### CAIRNGORMS NATIONAL PARK AUTHORITY

#### DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of The National Parks (Scotland) Act 2000, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRoM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 20 April 2004 is hereby revoked.

Signed by the authority of the Scottish Ministers

*IR Hooper* Head of Countrywide and  
National Heritage Division

Dated 12 January 2006

## APPENDIX II

### Board Members' Attendance at Meetings 2017/18

Board member	Board: 6 public meetings	Discussion: 10 meetings	Planning : 11 meetings
Peter Argyle (Convener)	6	8	11
Rebecca Badger	6	10	11
Geva Blackett	3	7	9
Carolyn Caddick*	4	3	6
Angela Douglas	6	8	10
Paul Easto***	4	9	9
Dave Fallows	3	6	7
Jeanette Gaul**	2	5	4
Pippa Hadley*	3	2	5
Kate Howie**	2	7	5
Janet Hunter	6	8	9
Gregor Hutcheon	4	5	9
John Latham	5	6	10
Bill Lobban**	1	2	4
Eleanor Mackintosh	6	10	11
Ian Maclaren*	4	3	6
Xander McDade*	3	3	3
Willie McKenna	6	9	11
Fiona Murdoch**	2	7	5
Gordon Riddler	5	8	8
Gregor Rimell**	1	5	3
Judith Webb	6	7	7
Walter Wilson*	2	2	3
Brian Wood (Deputy Convener)	6	8	11

\* appointed 1 October, 2017

\*\* Stood down as of 30 September 2017 and out of 3, 5 and 9 meetings respectively

\*\*\* Stood down 28 February 2018

Attendance is measured on actual attendance of meetings and does not take into account agreed absences.