



## For discussion

**Title:** 2022/23 Estimated outturn

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Operations

### Purpose

This paper presents an update on the estimated outturn position for the 2022/23 financial year.

### Recommendations

The Resources Committee is asked to:

- a) Consider the estimated outturn position for the 2022/23 financial year

### Overview

1. The process of closing down the accounts for the 2022/23 financial year continues, in anticipation of the annual external audit, which is scheduled to take place in late September/ October 2023. While the final position will not be established until the audit is complete (November 2023) the draft figures are considered a fair indication of the financial performance for the year
2. The estimated outturn position for 2022/23 presented to the Committee on 30<sup>th</sup> June is summarised below and updated to reflect the current position:



	Budgeted funding level	June Net over/ (under) spend		August Net over / (under) spend	
		£'000	£'000	%	£'000
<b>Core</b>					
Resource	7,472	1.85	0.0%	(38.6)	(0.5)
Capital	600	0.00	0.0%	0.00	0.0
<b>Programmes</b>					
Peatland	2,214	(250)	(11.3%)	(250)	(11.3)
Biodiversity funds	350	(1.89)	(0.5%)	(1.89)	(0.5)
<b>Total Scottish Government and generated funding</b>	10,636	(250)	(2.4%)	(291)	(2.7)

3. Only one significant variation in the draft accounts has arisen since the draft outturn figures were reported to the previous meeting: an accounting adjustment to reflect treatment of leased assets under IFRS16 has led to an underspend of available resource funding in the year. This is now reflected in the above table.
4. Overall, therefore, the estimated outturn position has not changed significantly from the position considered by the Committee at the end of June.

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