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## CAIRNGORMS NATIONAL PARK AUTHORITY RESOURCES COMMITTEE

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### FOR DISCUSSION

**Title: 2021/22 ESTIMATED OUTTURN**

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#### Purpose

This paper presents an estimated outturn position for the 2021/22 financial year.

#### Recommendations

**The Resources Committee is asked to:**

- a) Consider the estimated outturn position for the 2021/22 financial;**

#### Overview

1. The finance team are now near completion of closing down the accounts for the 2021/22 financial year with external audit expected to commence in July 2022.
2. The initial draft outturn figures for the 2021/22 financial year, as at April 2022, were reported to the previous meeting of the Committee and are repeated in the table below. The current estimated outturn position is summarised below.

#### 2021/22 Outturn estimates

	Budgeted Funding Level	Net Over (under) Spend April 22		Net Over (under) Spend July 22	
	£000	£000	%	£000	%
Core	7,104	(36)	-0.5%	(14)	-0.2%
Programmes					
Peatland	2,290	(118)	-6.4%	(114)	-5.0%
Biodiversity funds	196	(35)	-17.9%	(31)	-15.8%
Total Scot Gov and generated funding	9,590	(189)	-1.97%	(159)	-1.66%

3. The current, updated position represents a slight improvement from the position reported to the Committee in May 2022 and brings the draft outturn position even closer to the break-even result targeted.
4. Overall, the position against total Scottish Government grants (capital and resource combined) and income generated by the Authority's activities is estimated at an underspend of £159,000 against £9,590,000 total income, an underspend of 1.7% of total income. In accommodating a significant step change in total income from £5,390,000 in 2020/21 over another year of operations restricted to some extent by COVID measures, this is seen to be a very positive result.
5. The main component of the underspend continues to relate to capital expenditure on peatland restoration. The Authority had reappraised our likely peatland capital expenditure in November and agreed a reprofiling of £442,000 in capital allocations into future years. The final position reflects a phasing issue with some projects not quite completing before 31 March and associated expenditure falling into the 2022/23 financial year.
6. Management of core expenditure across staffing, running costs and operational plan investment is very close to budget expectation, at only £14,000 or 0.2% underspent against a £7,104,000 budget.
7. These figures now final for submission to external audit. Some movement may arise as a consequence of identification of any matters brought up through the audit process. Further updates will be brought as appropriate to this Committee and to the Audit and Risk Committee with its responsibility for overseeing the external audit of the final accounts.

**David Cameron**

**3 August 2022**

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