

**CAIRNGORMS**  
NATIONAL PARK AUTHORITY

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ÙGHDARRAS PÀIRC NÀISEANTA A'  
**MHONaidH RUAIDH**

**ANNUAL REPORT AND ACCOUNTS**  
**for the year ended 31 March 2013**

**CAIRNGORMS NATIONAL PARK AUTHORITY  
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## **CAIRNGORMS NATIONAL PARK AUTHORITY MANAGEMENT COMMENTARY**

### **Introduction**

This Statement of Accounts, prepared in a form directed by Scottish Ministers in accordance with the National Parks (Scotland) Act 2000, reports on the tenth year of operation of the Cairngorms National Park Authority (CNPA). The accounts direction is reproduced on page 34. The Park Authority became fully operational on 1 September 2003.

### **Background**

#### **National Park Aims**

##### **Section 1 of the National Parks (Scotland) Act 2000 sets out four aims for the Park:**

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

#### **The Cairngorms National Park Authority**

The statutory purpose of the Cairngorms National Park Authority is set out in section 9 of the National Parks (Scotland) Act 2000, (NP(S)A). This purpose is to ensure that the four aims for the National Park, highlighted above, are achieved in a way that is mutually supportive, rather than looking at each of the aims separately and in isolation. Under the legislative provisions of the NP(S)A, the Designation Order for the Park Authority was approved on 7 January, 2003. The order defined the boundaries of the National Park, confirmed the constitution of the Park Authority, the functions to be exercised by the Park Authority and identified specific dates on which the CNPA would come into existence, and when it would become responsible for full function delivery viz, the establishment date of 25 March 2003 and operational date of 1 September 2003.

The boundaries of the Cairngorm National Park, and therefore the administrative boundaries of the Park Authority, were extended on 4 October 2010 to include areas of North Perthshire.

The National Park Authority has the status of a Non-Departmental Public Body working to the proviso of a Management Statement and Financial Memorandum agreed with its sponsoring body within the Scottish Government, the Environment & Forestry Directorate. The general purpose of the CNPA is to ensure that the National Park Aims are collectively achieved in a co-ordinated way, in relation to the Cairngorms National Park.

A full list of Park Authority Members, together with a resume of their backgrounds, is detailed on pages 10 to 13. The Register of Members' Interest is available for public inspection during office hours at the Park Authority's office, 14 The Square, Grantown-on-Spey, PH26 3HG or on-line at [http://www.cairngorms.co.uk/uploads/documents/park\\_authority/about\\_us/board\\_members\\_register\\_of\\_interest-revised\\_16\\_April\\_2013.pdf](http://www.cairngorms.co.uk/uploads/documents/park_authority/about_us/board_members_register_of_interest-revised_16_April_2013.pdf)

#### **Results and future activities**

The results for the year to 31 March 2013 are set out on pages 20 to 23 together with the notes on pages 24 to 33.

The accounts were prepared on a going concern basis.

The Park Authority's total expenditure for the year was £7,071,598 (2012: £5,971,000) and after receiving grant-in-aid of £4,713,000 (2012: £4,723,000) for operational activities, capital grant of £1,569,000, (2012: £430,000) and third party contributions to Operational Plan expenditure and other income of £854,232 (2012: £805,505). The accounts show recognised net income of £64,633 (2012: net expenditure of £12,410) [see note 13].

Further details of the Park Authority's expenditure breakdown are shown in the notes to the accounts, in particular at note 2, which details expenditure by key areas of operational activity, and note 4 which details Operational Plan expenditure.

A summary of operational activities for the year is set out in the preceding sections of this Annual Report, including progress against targets and key performance indicators.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
MANAGEMENT COMMENTARY (continued)**

**Results and future activities (continued)**

The main sources of CNPA funding for the year were the resource budgets and cash grant-in-aid funding allocated to it by its sponsoring department, the Scottish Government Environment & Forestry Directorate. These resources have been utilised during the year as shown in the table below and the result has been noted by the sponsoring department.

<b>Resource Budget 2012/13</b>	<b>Budget £'000</b>	<b>Actual £'000</b>	<b>Variance £'000</b>
Current operating expenditure	6,282	6,282	0
Depreciation	109	106	3
<b>Operating costs</b>	<b>6,391</b>	<b>6,388</b>	<b>3</b>
<b>Capital</b>	<b>1,569</b>	<b>1,569</b>	<b>0</b>
<b>Expenditure finance by other income</b>	<b>Income £'000</b>	<b>Expenditure £'000</b>	<b>£'000</b>
Operating expenditure	204	807	(603)
Capital expenditure	-	-	-

Capital budget and expenditure was enhanced in the year as a result of securing additional capital grant allocations from the Scottish Government. These additional capital allocations totalled £1,536,000 and were used to support the sustainable development of the National Park. Funding was allocated to projects including a visitor centre at Blair Atholl; village enhancements to improve infrastructure and visitor information provision in Boat of Garten; a range of improvements in the path network, works on the River Spey catchment enhancing natural habitats; support for community purchase of woodlands at Nethy Bridge; support as part of community led development of Braemar Castle as a visitor attraction; support to affordable housing projects led by Highlands Small Communities Housing Trust; and investment by the Park Authority in a new woodfuel boiler enhancing the sustainability of our organisational operations and taking a leading role in progress in the woodfuel action plan for the National Park.

**Changes in non-current assets**

Movements in non-current assets are shown in note 7. Key additions in the year related to £40,728 of Information Technology equipment and £108,804 bio-mass heating system in Leasehold Improvements.

**Post balance sheet events**

There are no post balance sheet date events to report for the year to 31 March 2013.

**Charitable donations**

There were no charitable donations made in the year.

**Payment performance**

The Park Authority's payment policy complies with the terms of the Better Payment Practice Code. During the year to 31 March 2013, the time taken to pay creditors achieved an average of 9.9 days (2012: 11.7 days) against a target of 10 days (2012: 10 days), with 54% (2012: 54%) of payments being made by the target date.

**Employment policies, consultation and equality**

The Park Authority has a Staff Consultative Forum in place, through which it ensures effective two-way communications with staff and Prospect Trade Union representative in resolving any issues arising and consults on new initiatives. During 2012/13 we finalised consultation on and adopted a new salary structure and supporting job evaluation scheme. These revisions in terms and conditions support the implementation of improved flexibility and efficiency in the organisations management of pay costs and reduced future fixed commitments in pay movement, as a key organisational response to current reductions in levels of public

## **CAIRNGORMS NATIONAL PARK AUTHORITY MANAGEMENT COMMENTARY (continued)**

### **Employment policies, consultation and equality (continued)**

sector funding. CNPA gained Investors in People status in April 2008 and was re-credited in 2011/12.

The Park Authority continues to embed its approach to ensuring equality of opportunity. During 2012/13 our focus has been on implementing our mainstreaming of equalities work and policies in response to Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and in establishing future actions required to continue with this work. Comprehensive equalities training for all staff and Board members has been delivered and guidance to support delivery of our equalities duties and policies is in place. Undertaking equalities impact assessment on key policy and project proposals is embedded through the organisation. The Park Authority's 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 with the "Positive About Disabled People" symbol.

The Park Authority continues to recognise the importance of training and development to ensure that all staff, and Board members, have the skills required for delivery of 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 2012/13 the average number of days lost through sickness absence was 5.2 days per person (2012: 5.6 days).

Significant attention has been given to security of information and data within the public sector over the course of 2012/13. 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 Report 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.

### **Pensions**

The Park Authority's pension liabilities are detailed in the Remuneration Report and Notes 1, 3, 4 and 14 to these Accounts.

### **Sustainability reporting**

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 National Park Partnership Plan we aim to ensure the 'collective and co-ordinated delivery' of the four aims of the National Park. To put this another way, the Cairngorms National Park Authority (CNPA) works to ensure that we are all living, working and caring for the National park in such a way that it remains to be enjoyed by future generations. A new five year National Park Partnership Plan (NPPP) spanning 2012 to 2017 was adopted and approved by Ministers at the commencement of 2012/13. Separate annual reports will set out a comprehensive description of the work undertaken by the National Park Authority and its partners in the sustainable development of the National Park.

Our own Corporate Plan was revised in May 2012 to set out a new set of strategic objectives for the NPA to complement the new NPPP. Our Corporate Plan sets out what our contribution will be to realising these agreed NPPP outcomes. In doing so we are concentrating our efforts on the things we are well placed to do, and a number of particularly important factors:

- the imperative of helping the economy to thrive;
- helping build capacity in others;
- developing the Cairngorms National Park visitor experience, reflected in the Cairngorms National Park brand;
- the importance of connecting people with the National Park, ensuring the place is looked after in the future will only be achieved if people value it;
- helping young people to develop skills as a basis for employment;
- recognising the importance of planning/development management, both as a means of delivering wider objectives (housing, economic development, protecting sensitive sites) and also as a service that interacts directly with the public;
- recognising that the landscape is key to the Park's attractiveness to visitors. Much of the landscape is wild, while much of it is the result of being managed, and remains the basis of many businesses; and
- the need to move towards lower carbon living through increasing use of renewable energy, and using energy more efficiently.

## **CAIRNGORMS NATIONAL PARK AUTHORITY MANAGEMENT COMMENTARY (continued)**

### **Sustainability reporting (continued)**

Details of the Park Authority's delivery achievements against these factors is set out in the earlier sections of this Annual Report and Accounts.

### **Environmental matters**

Of the eight programmes of work set out in our new Corporate Plan for 2012 to 2015, four programmes directly contribute to the Park Authority's work on environmental matters.

Our Land Management and Conservation programme seeks to deliver outcomes around a new free-standing wildlife partnership, able to act as a 'delivery arm' for the National Park Partnership Plan and Local Biodiversity Action Plan objectives; a strong relationship of mutual support with the land management community about the National Park; and an active and supportive land management community engaging on matters of conservation, access, visitor management and the economy.

Our programme of work seeks to maintain the Cairngorm National Park as a 'special place' and aims, among other outcomes, to ensure plans and policies are being used to deliver a sense of place, with communities and developers having a good understanding of and using the Local Development Plan and associated guidance to deliver benefits for the National Park. This programme also aims to deliver demonstrable progress towards low carbon targets including renewable energy generation and improvements in energy efficiency.

Within our own internally focused developing organisational excellence programme we also target business process changes to reduce our carbon emissions from organisational activities. Over the course of 2012/13 we have continued to invest in our pool car fleet to reduce the overall carbon emissions from vehicle use and complement this with policies promoting use of public transport wherever possible. We have also completed investment in the year in a woodfuel boiler to move away from oil fuel in line with the Cairngorms Woodfuel Action Plan.

Finally, our programme to deliver high quality, effective planning services aims to support sustainable development within the National Park where that development is within wider policies agreed through National Park Partnership Plan and strategic planning processes.

### **Social and community issues**

Conserving and enhancing the special qualities of the Cairngorms National Park is essential if the Park is to maintain and build 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, and to establish partnership with individual communities and more widely with community planning partnerships.

Our programme of work in the new Corporate Plan promoting people and communities to 'get involved' in the National Park seeks outcomes of:

- a clearly focused set of initiatives to enable people to feel connected to the Cairngorms National Park;
- active Community Planning partnerships contributing to delivery of the National Park Partnership Plan;
- communities that have developed their own working models of sustainability and are substantially self financing;
- an active LEADER programme contributing to the National Park Partnership Plan vision.

We also have commenced delivery of a programme of work on supporting sustainable business. This work builds on activities over the previous five year corporate plan and seeks the following outcomes:

- developing a strong business voice;
- a leading Economic Forum and ideas for strengthening and diversifying the economy in the Cairngorms;
- better digital connectivity leading to more business opportunities;
- and a regeneration programme, already underway, in Glenlivet/Tomintoul, increasingly led by the community and business with support from the public sector as appropriate.

### **Auditors**

The accounts of the Park Authority are audited by an auditor appointed by the Auditor General for Scotland in accordance with paragraph 25(2) of the National Parks (Scotland) Act 2000. The independent auditor's report is on pages 18 to 19 and details of the auditor's remuneration are given in note 5.

## **CAIRNGORMS NATIONAL PARK AUTHORITY MANAGEMENT COMMENTARY (continued)**

### **Future Activities**

The Annual Report presented along with these accounts highlights our progress and key achievements in delivery against our new Corporate Plan over the first year since their establishment.

The Park Authority over the course of the coming year, 2013/14, will continue with delivery of projects which move toward achievement of our corporate outcomes. Among the key activities for the coming year are:

- delivery of our capital investment programme, with a further £1.5 million of capital resources allocated to help deliver our objectives and also assist in promoting sustainable economic development within the National Park in both the short and long term through that investment;
- supporting the Cairngorms LEADER LAG in developing a bid for an allocation of LEADER funding resources from the forthcoming 2014-2020 European Union funding programme;
- working with the Cairngorms Business Partnership in developing an economic development strategy for the National Park;
- working with the Cairngorms Outdoor Access Trust in developing and enhancing the access infrastructure within the National Park to the benefit of residents and visitor, and the wider economic benefit of the National Park;
- continuing to support Cairngorms Nature in its evolution to take forward positive conservation work in the National Park;
- continue internal service improvement, particularly on developing the effectiveness and efficiency of our planning functions.

### **Disclosure of information to auditors**

As Accountable Officer, as far as I am aware, there is no relevant audit information of which the Park Authority's auditors are unaware. I have taken all reasonable steps to ensure that ought to have been taken to make myself aware of any relevant audit information and to establish that the Park Authority's auditors are aware of the information.

**Signed on behalf of the Cairngorms National Park Authority**

**Grant Moir  
Chief Executive and Accountable Officer  
16 August 2013**

## **CAIRNGORMS NATIONAL PARK AUTHORITY REMUNERATION REPORT**

### **Introduction**

The Park Authority has in place a Staffing and Recruitment Committee, which consists of five Board members. The Committee meets as required, its membership and remit being agreed annually by the full Board. The Committee's remit includes the following:

- to oversee and monitor the human resources systems put in place for the Park Authority, including in particular the pay and grading system, performance appraisal system and the associated performance related pay systems;
- to advise the Board on annual pay awards;
- to provide and interface between staff representative group(s) and the Board, and play a role in arbitrating on staffing issues as set out in the Park Authority's procedures, and as otherwise required; and
- to oversee the recruitment of senior staff (Heads of Group 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 whole Board, (and of Scottish Ministers in the case of the Chief Executive).

For the purposes of his 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 Chief Executive, Directors and Board members.

### **Service contracts**

Staff salary levels, including the Chief Executive, are reviewed by the Staffing and Recruitment Committee and the overall pay remit is subject to agreement by the Park Authority's Sponsoring Body at the Scottish Government.

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;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;
- Government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental services;
- the funds available to departments as set out in the Government's departmental expenditure limits; and
- the Government's inflation target.

### **Chief executive**

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

### **Board members**

Board members fees are approved annually each April by the Scottish Government. Fees and expenses are disclosed on page 9. Expenses do not form part of the Remuneration report subject to audit but are disclosed only for information purposes.

### **Civil Service pensions**

Pension benefits are provided through the Civil Service pension arrangements. Civil servants may be in one of four statutory based 'final salary' defined benefit schemes (classic, premium, classic plus and nuvos). The schemes are unfunded with the cost of the benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus and nuvos are increased annually in line with changes in the Consumer Price Index. New entrants may choose between membership of nuvos or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account)

Employee contributions are set at 1.5% of pensionable earnings for classic and 3.5% for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' 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 (but members may commute



**CAIRNGORMS NATIONAL PARK AUTHORITY  
REMUNERATION REPORT (Continued)**

**Pensions (continued)**

some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2003 calculated broadly in the same way as classic. For nuvos, benefits accrue at the rate of 2.3% of pensionable salary for each year of service and there is an option to commute some pension for a lump sum payable on retirement.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a selection of approved products. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3.5% of pensionable salary (in additions to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

**Salary and pension entitlements**

The following sections provide details of the remuneration and pensions interests of the Chief Executive and members of the Management Team. Fees and expenses received by the board are shown below.

No board member has any pension entitlement and no benefits in kind subject to UK taxation were received by any senior managers during the periods covered by these accounts.

**Remuneration**

Salary includes gross salary, performance pay or bonuses and any other allowance to the extent that it is subject to UK taxation. No performance pay or bonuses were payable to Jane Hope, chief executive until 28 February 2013 as she had voluntarily waived any entitlement to them.

	2012/2013		2011/2012	
	Remuneration	Benefits in kind	Remuneration	Benefits in kind
	£,000	£	£,000	£
Jane Hope <i>Chief Executive</i>	70 - 75	-	75 - 80	-
Grant Moir <i>Chief Executive</i>	05 - 10	-	-	-
David Cameron <i>Corporate Services Director*</i>	55 - 60	-	60 - 65	-
Francoise van Buuren <i>Communications and Engagement Director</i>	55 - 60	-	50 - 55	-
Hamish Trench <i>Strategic Land Use Director</i>	50 - 55	-	50 - 55	-
Murray Ferguson <i>Sustainable Rural Development Director</i>	55 - 60	-	50 - 55	-

\* David Cameron, Corporate Services Director, acts as Corporate Services Director for Loch Lomond and The Trossachs National Park Authority for part of his employment. Part of his remuneration is in the form of an added responsibility allowance in recognition of this additional role.

The Park Authority is required to disclose the relationship between the remuneration of the highest paid director and the median remuneration of the workforce. Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent value of pensions.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
REMUNERATION REPORT (Continued)**

**Remuneration (continued)**

	<b>2012/2013</b>	<b>2011/2012</b>
	<b>Total Remuneration £,000</b>	<b>Total Remuneration £,000</b>
Band of highest paid Director's total remuneration	70 - 75	75 - 80
Median total remuneration	£24,201	£30,455
Ratio	3	2.5

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce. Total remuneration includes salary, non-consolidated performance related pay, benefits-in-kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer of value of pensions.

The median ratio increased from 2011/12 by 0.5 (2011/12: decreased by 0.2) due to the number of staff leaving and starting during the year, and the retirement of Jane Hope, the Chief Executive until February 2013.

**Pension entitlements**

	<b>Accrued pension at age 60 as at 31 03 2013 and related lump sum £,000</b>	<b>Real increase in pension and related lump sum at age 60 £,000</b>	<b>CETV (a) at 31 03 2013 £,000</b>	<b>CETV (a) at 31 03 2012 £,000</b>	<b>Real increase in CETV (b) £,000</b>
Jane Hope <i>Chief Executive</i>	20-25 plus lump sum of 60-65	0-2.5 plus lump sum of 0-2.5	459	427	5-10
Grant Moir <i>Chief Executive</i>	0-5 plus lump sum of 0	0-2.5 plus lump sum of 0	1	0	0-5
David Cameron <i>Corporate Services Director*</i>	20-25 plus lump sum of 0	2.5-5 plus lump sum of 0	318	268	30-35
Francoise van Buuren <i>Communications and Engagement Director</i>	5-10 plus lump sum of 0	0-2.5 plus lump sum of 0	99	69	10-15
Hamish Trench <i>Strategic Land Use Director</i>	5-10 plus lump sum of 0	0-2.5 plus lump sum of 0	71	56	5-10
Murray Ferguson <i>Sustainable Rural Development Director</i>	15-20 plus lump sum of 45-50	0-2.5 plus lump sum of 2.5-5	269	231	20-25

**(a) The Cash Equivalent Transfer Value (CETV)**

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member of the pension scheme at a particular point in time. The benefits 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 pension benefits accrued in the former scheme. The pension figures shown relate to the benefits that the director's have accrued as a consequence of their total membership of the pension scheme, not just their service to which disclosure applies. The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETV's are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction in benefits resulting from Lifetime Allowance Tax which may be due when pensions benefits are drawn.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
REMUNERATION REPORT (Continued)**

**(b) The real increase in the value of the CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pensions 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.

**Board members' fees and expenses**

	Most recent appointment	End of term or date stepped down	2012/13		2011/12	
			Fees £	Expenses* £	Fees £	Expenses* £
<b>Scottish Government appointee</b>						
Duncan Bryden	02 10 2010	30 09 2014	16,221	3,497	10,391	2,108
Angela Douglas	02 10 2010	30 09 2014	7,194	2,398	7,194	1,906
David Green	08 09 2012	07 09 2013	13,119	7,748	20,775	9,993
Gregor Hutcheon	02 10 2010	30 09 2014	7,194	868	7,194	1,331
<i>Robert Kinnaird</i>	<i>01 10 2010</i>	<i>30 06 2011</i>	-	-	2,398	92
Martin Price	24 10 2011	23 10 2015	7,194	610	2,997	272
Gordon Riddler	01 11 2010	30 09 2014	7,194	1,042	7,194	2,192
Brian Wood	02 10 2010	30 09 2014	10,391	3,337	10,391	3,215
<b>Local Authority nominee</b>						
Peter Argyle	01 10 2012	30 09 2015	7,194	263	7,194	946
<i>Jaci Douglas</i>	<i>01 10 2010</i>	<i>30 09 2012</i>	3,597	278	7,194	929
Jeanette Gaul	01 10 2012	30 09 2015	3,597	1,162	-	-
Kate Howie	01 10 2012	30 09 2015	7,194	1,355	7,194	987
<i>Marcus Humphrey</i>	<i>01 10 2010</i>	<i>30 09 2012</i>	3,597	200	7,194	684
John Latham	01 10 2012	30 09 2015	3,597	274	-	-
Bill Lobban	01 10 2012	30 09 2015	3,598	521	-	-
<i>Ian Mackintosh</i>	<i>01 10 2010</i>	<i>30 09 2012</i>	3,597	1,061	7,194	1,364
Fiona Murdoch	01 10 2012	30 09 2015	3,597	262	-	-
Gregor Rimell	01 10 2012	30 09 2015	7,194	594	7,194	1,022
<i>Alan Wright</i>	<i>01 10 2010</i>	<i>30 09 2012</i>	3,597	641	7,194	1,328
<b>Local elected</b>						
Dave Fallows	18 03 2011	17 03 2015	7,194	463	7,493	543
Katrina Farquhar	18 03 2011	17 03 2015	7,194	1,098	7,493	1,905
Eleanor Mackintosh	18 03 2011	17 03 2015	8,455	1,980	7,194	1,344
Mary McCafferty	18 03 2011	17 03 2015	4,796	330	7,194	449
William McKenna	18 03 2011	17 03 2015	7,194	135	7,194	-
			<u>153,699</u>	<u>30,117</u>	<u>155,460</u>	<u>32,610</u>

Board members who left the board during the year are in italics.

\* Expenses do not form part of the Remuneration Report subject to audit but are disclosed here for information.

**Signed on behalf of the Cairngorms National Park Authority**

**Grant Moir  
Chief Executive and Accountable Officer  
16 August 2013**

## CAIRNGORMS NATIONAL PARK AUTHORITY BOARD MEMBERS



**Duncan Bryden** is Convener of the Cairngorms National Park Authority Board. He has a professional environmental and heritage management background. An international advisor specialising in rural development and community consultations, he also teaches tourism at postgraduate level, for the UHI. He became an alumnus of the University of Cambridge International Programme for Sustainable Business Leadership in 2011. Previously, as a Head of Research and Planning within the Highlands and Islands Enterprise network, he coordinated business and planning and an oil industry employment taskforce. Later, as Director of the Scottish Tourism and Environmental Forum, he pioneered sustainable tourism policies and, as Director of a national NGO, managed 22 properties for wildlife and visitors. Duncan brings an excellent knowledge of protected area management and has visited many National Parks world-wide. He knows the Cairngorms intimately after living and working in the area for over 30 years. Since clambering up Cairn Gorm aged four, he has mountaineered over all Scotland's Munros and through mountains as diverse as the Alps, the Rockies and Indonesian volcanoes. Duncan is Convener of the Planning Committee.

### Scottish Government appointee



**Peter Argyle** (Scottish Liberal Democrat) has been a councillor since May 1999 and is Ward Councillor for Aboyne, Upper Deeside and Donside. He is Chair of the Infrastructure Services Committee and a past Chair of the Scrutiny and Audit Committee. He previously served on the Board from March 2003 until September 2004 and was re-appointed in March 2009. He is Chair of Mid Deeside Limited in Aboyne and is also on the Board of Royal Deeside Partnership. Peter is Vice-Convener of the Planning Committee.

### Local Authority nominee



**Angela Douglas** is a Chartered Forester with over 22 years professional forestry and environment skills, knowledge and experience. She has benefitted from working across each of the private, public and third sectors, often in partnership. Angela is skilled at working constructively with others across operational, policy, relationship development, fundraising, communication and engagement work. She has recently established her own forestry and environmental freelance business 'A Douglas Consultancy', having previously been Scotland Director for the Woodland Trust for 12 years and managing a very varied 21,000 acre estate.

### Scottish Government appointee



**Cllr David Fallows** is a Highland Councillor and sits on the Council's Housing and Social Work, TES Services and Inverness, Nairn, Badenoch and Strathspey Planning Committees, as well as the Highland and Islands Joint Fire Board. He also represents the council on the Highland Disability Sport Committee and the Speyside Way Management Group. He also writes on, and photographs, the sport of Shinty for the Strathspey and Badenoch Herald and is Chair of the area shinty coaching committee.

### Local elected



**Katrina Farquhar** has worked in Sheridan Butcher's, Ballater for the past 25 years. She works with local groups, actively fundraising for numerous charities and is very much involved in the local farming community. She delivers elementary health and hygiene, and health and safety courses to local business and community groups. She likes nothing better than walking, mountain biking or a more leisurely round of golf. The Park is a very important part of her life, having lived in it all her life.

### Local elected

## CAIRNGORMS NATIONAL PARK AUTHORITY

### BOARD MEMBERS (continued)



**Jeanette Gaul** represents the Kirriemuir and Dean ward. She is a member of the Chartered Institute of Personnel and Development. As well as bringing her skills in personnel management, she has experience in working with community groups, organising community events, tourism and budget monitoring.

**Local Authority nominee**



**David Green** is a self-employed crofter who has diversified into tourism based on the croft. He lives in Ross and Cromarty. He was a Crofters Commissioner until September 2002, Convener of Highland Council until May 2003 and Chair of the Crofters Commission until March 2007. In June 2007 David was awarded an OBE for services to Local Government and crofting.

**Scottish Government appointee**



**Cllr Kate Howie** was elected to the Highland Ward of Perth & Kinross Council in February 2008 and has been heavily involved in all aspects of the proposed inclusion of Highland Perthshire and the Angus Glens into the Cairngorms National Park. She is also Chair of Perth & Kinross Rural Forum. Ms Howie previously had an army career where she developed strong leadership and communications skills, gained experience in human resources and managing public funds as well as expertise in transportation and logistics. She has a keen interest in the culture of Scotland and is Vice Convener of the Scots Language Centre.

**Local Authority nominee**



**Gregor Hutcheon** a resident of Strathdon on the eastern fringes of the National Park, brings nearly 20 years of experience of the environmental, heritage and voluntary sectors. A graduate of Aberdeen University, he has recently returned to Aberdeenshire after a varied career championing the countryside and wider environment and its role in underpinning our quality of life. This included stints with the Campaign to Protect Rural England (CPRE) and the National Trust. He brings knowledge of rural business development, planning and land use.

**Scottish Government appointee**



**John Latham** represents the Huntly, Strathbogie and Howe of Alford ward. He was born in Aberdeen and brought up on Deeside. He served as a countryside ranger for 27 years. Latterly he was the senior ranger with Aberdeenshire Council, covering the Aberdeenshire part of the National Park. He worked closely with the Cairngorms Partnership and subsequently with the Cairngorms National Park Authority. He brings practical and professional experience in visitor management, conservation and ecology to the National Park Authority.

**Local Authority nominee**



**Bill Lobban** is the councillor for the Badenoch and Strathspey ward. He has lived and worked in Aviemore for over 20 years and gained an in-depth knowledge of the area. He cares passionately for the area and has a strong interest in ensuring local communities in the National Park are fully involved in the decision making process.

**Local Authority nominee**

**CAIRNGORMS NATIONAL PARK AUTHORITY  
BOARD MEMBERS (continued)**



**Eleanor Mackintosh** was elected for Ward 4 and is convener of the Planning Committee and Finance Committee. She lives in Glenlivet and helps at home on the farm having previously been a financial adviser with the Clydesdale Bank. She serves on various community groups.

**Local elected**



**Mary McCafferty** was elected for Ward 3 and has a thirty year professional background in education. She is a Justice of the Peace and currently serves on the Bench at Badenoch & Strathspey District Court. She is a member of the Community Council and works closely with a number of local agencies, is a Trustee and secretary of the Dulnain Bridge Village Hall and administrator for Dulnain Bridge Community Company. She has also been involved with the Sunshine Club for 25 years and is a member of Grantown Twinning Association.

**Local elected**



**William McKenna** was elected for Ward 2. He worked locally in the skiing business for over 20 years and is a part-time ranger on the Rothiemurchus Estate. He is currently involved with Aviemore Community Company, the Citizens Advice Information Service and CRAGG (Cairngorms Rothiemurchus and Glenmore Group) as a member of the community association.

**Local elected**



**Fiona Murdoch** is the member for the Speyside-Glenlivet ward which includes the Tomintoul and Glenlivet part of the Park. She is returning to the board after an absence of two years. She is currently chair of Moray Council's Economic Development & Infrastructure Committee, with a special interest in sustainable rural economy and tourism. Fiona is a farmer's daughter from Banffshire and had a career in journalism and small business before joining Moray Council in 2007.

**Local Authority nominee**



**Professor Martin Price** established the Centre for Mountain Studies at Perth College, University of the Highlands and Islands in 2000, and has since acted as its Director. He also holds the UNESCO Chair in Sustainable Mountain Development. He has over three decades of experience of applied research in the mountains of Europe and North America and has advised many international organisations on issues related to sustainable mountain development. He has also undertaken numerous projects on mountain themes for the European Commission and the European Environment Agency. In Scotland, he has led research on sustainable upland estates, wild land, mountain forests, climate change and biosphere reserves. As Chair of the Tayside Biodiversity Partnership from 2004 to 2010 he worked with a wide range of communities and businesses to foster biodiversity throughout the Tayside area.

**Scottish Government appointee**

**CAIRNGORMS NATIONAL PARK AUTHORITY  
BOARD MEMBERS (continued)**



**Gregor Rimell** lives in Newtonmore and has been sub postmaster in Kingussie since 1992. His particular interest is in how the separate communities of the National Park retain their identities, but come together to develop the Park as an internationally recognised destination.

**Local Authority nominee**



**Gordon Riddler** a resident of Ballater, grew up in an Aberdeenshire farming community, is a graduate in Geology and Business Administration and a Chartered Engineer. His international career spans both the private and public sectors. He has served on boards of public listed companies and was Executive Director of the Mineral Industry Research Organisation. He worked for the Natural Environment Research Council, engaging in technology research and development. His experience includes studies balancing natural resource supply with social, environmental and economic costs, minerals planning and public enquiries, formulating codes of best practice for estimating mineral resources and guidelines for planning and construction of waste disposal facilities, optimising land use, and recording geodiversity data for areas that merit conservation. He is currently Chairman of the Board of Ballater (RD) Limited, a voluntary sector Development Trust and registered charity, sourcing funds and providing administrative support for projects that meet specific needs arising from community action planning consultations. He has been active fundraising in the voluntary sector for many years.

**Scottish Government appointee**



**Brian Wood** recently retired following a 38 year career in secondary education. Brian initially taught physics at George Heriot's School, Edinburgh and Mackie Academy, Stonehaven. He was then appointed Rector of Mearns Academy, Laurencekirk and for the last 16 years has been Rector of Hazlehead Academy, Aberdeen. He remains involved in promoting international education, particularly with China. For the past 25 years, Brian has been a Justice of the Peace and honorary Sheriff for Grampian, Highlands and Islands regularly presiding in the JP court in Stonehaven. Brian brings expert knowledge in education and business management.

**Scottish Government appointee**

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**STATEMENT OF NATIONAL PARKS AUTHORITY'S RESPONSIBILITIES**

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

**STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES**

The Chief Executive of the Park Authority is designated as its 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 (i.e. all funds falling within the stewardship of the Authority) for which he has charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of the Park Authority.

The Accountable Officer should act in accordance within terms of the Management Statement and Financial Memorandum and within the terms of relevant guidance in the Scottish Public Finance Manual and other instructions and guidance issued by the Scottish Ministers, in particular the Memorandum to Accountable Officers of Other Public Bodies.

Specific responsibilities falling on the Accountable Officer in terms of the Park Authority's accounts are to:

- sign the accounts and be responsible for ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Scottish Ministers;
- sign a Statement of Accountable Officer's responsibilities, for inclusion in the annual report and accounts;
- sign a Statement of Internal Control regarding the Park Authority's system of internal control, for inclusion in the annual report and accounts;
- sign a Certificate of Assurance on the maintenance and review of the Park Authority's internal control systems, for submission to the Department ;
- ensure that an effective complaints procedure is in place and made widely known;
- give evidence when summoned before Committees of the Scottish Parliament on the use and stewardship of Public funds by the Park Authority.

(Per FReM: [http://www.hm-treasury.gov.uk/d/2012\\_13\\_frem\\_full\\_version.pdf](http://www.hm-treasury.gov.uk/d/2012_13_frem_full_version.pdf), and Management Statement and Financial Memorandum 8 September, 2004.)



## **CAIRNGORMS NATIONAL PARK AUTHORITY GOVERNANCE STATEMENT**

### **Governance framework**

As Accountable Officer, I have 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 I am personally responsible, in accordance with the responsibilities assigned to me in the Management Statement agreed between the Park Authority and Scottish Government. In discharging this responsibility I am held accountable by the Park Authority's Board, and by Scottish Ministers.

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 SPFM.

### **The operation of the Board and sub-committees**

The Park Authority's Board has put Committees in place and delegated responsibility to oversee and scrutinise the Park Authority's deployment and management of resources, with a Finance Committee and a Staffing and Recruitment Committee in place.

The Park Authority also has an Audit Committee in place to lead on the oversight of all aspects of the organisation's operations and internal management control systems, in addition to taking a lead on strategic risk management. The Audit 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.

The Audit Committee is supported by the Park Authority's internal and external auditors, who also have rights of independent access to the Committee's Convener.

Advice from independent internal and external auditors forms 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 Committee also plays a vital role in this regard, through its review of audit recommendations arising from reviews of internal control systems and its consideration of proposed management action to address any improvements required. In particular, the Audit 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 Committee. The Audit Committee meets quarterly and reports annually to the Board on the adequacy and effectiveness of the Park's Authority's internal controls.

The internal audit function is an integral element of the Authority's internal control systems. KPMG LLP was appointed as the Park Authority's internal auditors in 2011 and they have undertaken a comprehensive review of key internal controls since their appointment. Over the course of the year to 31 March 2013, the internal auditors have reported to the Audit Committee on their independent reviews of Financial Controls, Performance Management, Partnership Working, Visitor Experience and LEADER grant administration. Additionally, the internal auditors have assisted in the process of developing updated risk management arrangements and derivation of a new strategic risk register to complement the Park Authority's new Corporate Plan.

In addition, the external auditors have reviewed key systems including a positive review of the Internal Auditor's documentation, Standards and Reporting Procedures, 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.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
GOVERNANCE STATEMENT (continued)**

**Risk management**

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.

The Board recognises the importance of risk management in the activities of the Park Authority. Through adoption of risk based monitoring reports for delivery of Corporate and Business 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.

The Board's Audit 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.

The Park Authority has developed a revised strategic risk register during 2012/13, capturing the key risks potentially impacting on the delivery of new strategic organisation objectives as set out in the Corporate Plan adopted by the organisation in May 2012. The strategic risk register continues to record action taken to mitigate those risks identified and senior management responsibility for leading on mitigation of each risk area. The strategic risk register will continue to be reviewed and updated by both Audit Committee and Senior Management Team two to three times each year.

**Data security**

Procedures are in place to ensure that information is being managed in accordance with legislation and that data is held accurately and securely. The Park Authority has had no reported or recorded instances of data loss over the course of the year. Shared services arrangements with Loch Lomond and the Trossachs National Park Authority have been implemented in the year to enhance the Park Authority's data back-up arrangements and improve overall data security.

**Conclusion**

As Accountable Officer, I have the responsibility for reviewing the effectiveness of the system of internal control. My review is informed by:

- 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;
- the work of the internal auditors, who submit to the organisation's Audit Committee regular reports which include the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of the organisation's system of internal control together with recommendations for improvement;
- comments made by the external auditors in their management letter and other reports.

In taking up appointment as Accountable Officer on 4 March 2013 in the financial year to which this statement relates, I have had to place particular regard to the above areas of assurance, and in particular to the views of the Corporate Services Director who has provided continuity of senior management leadership on the financial management, internal controls and governance arrangements over the year.

I have also been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and its Audit 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 strong with suggestions for only minor improvements being made.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
GOVERNANCE STATEMENT (continued)**

**Conclusion (continued)**

The internal auditor's annual report for 2012/13 states that, based on the work undertaken over the course of the year, the Park 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.

**Grant Moir  
Chief Executive and Accountable Officer  
16 August 2013**

## **CAIRNGORMS NATIONAL PARK AUTHORITY INDEPENDENT AUDITOR'S REPORT**

### **Independent auditor's report to the members of the Cairngorms National Park Authority, the Auditor General for Scotland and the Scottish Parliament**

I have audited the financial statements of the Cairngorms National Park Authority for the year ended 31 March 2013 under the National Parks (Scotland) Act 2000. The financial statements comprise of the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. 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 2012/13 Government Financial Reporting Manual (the 2012/13 FReM).

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 125 of the Code of Audit Practice approved by the Auditor General for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

#### **Respective responsibilities of the board, accountable office and auditor**

As explained more fully in the Statement of the Accountable Officer's Responsibilities the Accountable Officer is responsible for the preparation of the financial statement and for being satisfied that they give a true and fair view, and is responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements. It also involves obtaining evidence about the regularity of expenditure and income. In addition, I read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements, irregularities or inconsistencies I consider the implications for my report.

#### **Opinion on financial statements**

In my opinion the financial statements:

- give a true and fair view in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2013 and of its net operating cost for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by 2012/13 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.

#### **Opinion on regularity**

In my 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.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
INDEPENDENT AUDITOR'S REPORT (continued)**

**Opinion on other prescribed matters**

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which I am required to report by exception**

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement does not comply with guidance from the Scottish Ministers.

I have nothing to report in respect of these matters.

Asif A Haseeb  
Audit Scotland  
8 Nelson Mandela Place  
Glasgow  
G74 1LW  
16 August 2013

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**STATEMENT OF COMPREHENSIVE NET EXPENDITURE**  
**for the year ended 31 March 2013**

	notes	2013 £	2012 £
<b>Expenditure</b>			
Board members and staff costs	2, 3	2,309,873	2,247,633
Operational plan expenditure	2, 4	4,061,788	2,993,522
Other operating costs	2, 5	593,864	615,774
Depreciation	7	106,072	113,986
		<u>7,071,597</u>	<u>5,970,915</u>
<b>Income</b>			
Operational plan income	2, 6	794,023	771,777
Other income	2, 6	60,209	33,728
		<u>854,231</u>	<u>805,505</u>
Net expenditure		<u>6,217,366</u>	<u>5,165,410</u>

No activities were discontinued during the year.

The notes on pages 24 to 33 form part of these accounts.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
STATEMENT OF FINANCIAL POSITION  
for the year ended 31 March 2013**

	notes	2013 £	2012 £
<b>Non-current assets</b>			
Property, plant and equipment	7	270,238	226,778
<b>Total non-current assets</b>		<u>270,238</u>	<u>226,778</u>
<b>Current assets</b>			
Trade and other receivables due within one year	9	352,342	238,364
Cash and cash equivalents	10	278,194	569,844
<b>Total current assets</b>		<u>630,535</u>	<u>808,208</u>
<b>Total assets</b>		<u>900,773</u>	<u>1,034,986</u>
<b>Current liabilities</b>			
Trade and other payables due within one year	11	346,118	529,258
<b>Total current liabilities</b>		<u>346,118</u>	<u>529,258</u>
<b>Total assets less total current liabilities</b>		554,655	505,728
<b>Non-current liabilities</b>			
	12	62,359	78,064
<b>Total non-current liabilities</b>		<u>62,359</u>	<u>78,064</u>
<b>Total assets less total liabilities</b>		<u>492,297</u>	<u>427,664</u>
<b>Taxpayers' equity</b>	13	<u>492,297</u>	<u>427,664</u>

Signed on behalf of the Cairngorms National Park Authority

Grant Moir  
Chief Executive and Accountable Officer  
16 August 2013

Authorised for issue on  
16 August 2013

The notes on pages 24 to 33 form part of these accounts.

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**for the year ended 31 March 2013**

	note	2013 £	2012 £
<b>Cash flows from operating activities</b>			
Net expenditure after interest		(6,217,366)	(5,165,410)
Adjustments for non-cash transactions			
Depreciation		106,072	113,986
(Gain)/loss on disposal of fixed assets		-	-
Movements in working capital			
(Increase)/decrease in trade and other receivables		(113,978)	38,332
(Decrease)/increase in trade and other payables		(183,140)	(90,824)
(Decrease)/increase in non-current liabilities		(15,705)	(11,489)
Net cash outflow from operating activities		<u>(6,424,117)</u>	<u>(5,115,405)</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(149,532)	(16,380)
Proceeds from disposal of property, plant and equipment		-	-
Net cash outflow from operating activities		<u>(149,532)</u>	<u>(16,380)</u>
<b>Cash flows from financing activities</b>			
Grant funding		<u>6,282,000</u>	<u>5,153,000</u>
Net cash flow from financing		<u>6,282,000</u>	<u>5,153,000</u>
<b>Net (decrease)/increase in cash and cash equivalents in the year</b>		<u>(291,649)</u>	<u>21,215</u>
Cash and cash equivalents at 1 April 2012		<u>569,844</u>	<u>548,629</u>
Cash and cash equivalents at 31 March 2013	10	<u>278,195</u>	<u>569,844</u>

The notes on pages 24 to 33 form part of these accounts.



**CAIRNGORMS NATIONAL PARK AUTHORITY  
STATEMENT OF CHANGES IN TAXPAYERS' EQUITY  
for the year ended 31 March 2013**

	note	General Reserve £	Total Reserves £
<b>Balance as at 1 April 2011</b>		440,074	440,074
<b>Changes in taxpayers' equity 2011-12</b>			
Net expenditure after interest		(5,165,410)	(5,165,410)
Grant funding		5,153,000	5,153,000
<b>Balance as at 31 March 2012</b>	13	427,664	427,664
<b>Changes in taxpayers' equity 2012-13</b>			
Net expenditure after interest		(6,217,366)	(6,217,366)
Grant funding		6,282,000	6,282,000
<b>Balance as at 31 March 2013</b>	13	492,298	492,298

The notes on pages 24 to 33 form part of these accounts.

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 March 2013**

**1 Statement of accounting policies**

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 compliance with the principles and disclosure requirements of the Government Financial Reporting Manual (FRM), which follows generally accepted accounting practice as defined in International Reporting Standards as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and are appropriate in the public sector context. The particular accounting policies adopted by Cairngorms National Park Authority are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

The accounts are prepared using accounting policies and, where necessary, estimation techniques which are selected as the most appropriate for the purpose of giving a true and fair view in accordance with the principles set out in International Accounting Standard 8: Accounting Policies, Changes in Accounting Estimates and Errors. Changes in accounting policies, which do not give rise to a prior year adjustment, are reported in the relevant note.

**1.1 Accounting convention**

These accounts are prepared 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.

**1.2 International Financial Reporting Standards**

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

**1.3 Accounting period**

The accounting period commenced on 1 April 2012 and ended on 31 March 2013.

**1.4 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.

Assets classified as under construction are recognised in the balance sheet to the extent that money has been paid or a liability has been incurred.

**Capitalisation**

The minimum levels for 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.

**Valuation**

From 1 April 2007, plant and equipment assets that have short lives or low values or both are no longer revalued using indices but are reported at depreciated historic cost as a proxy for fair value.

Losses in value reflected in valuations are accounted for in accordance with International Financial Reporting Standard 11: Impairment of assets. The consumption of economic benefits is taken to the revaluation reserve to the extent of any previous gain and any further loss is charged to the Statement of Comprehensive Net Expenditure.

**Subsequent cost**

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Park Authority and the cost of the item can be

**CAIRNGORMS NATIONAL PARK AUTHORITY  
NOTES TO THE ACCOUNTS  
for the year ended 31 March 2013 (continued)**

**Statement of accounting policies (continued)**

**1.4 Subsequent cost (continued)**

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.

**1.5 Intangible assets**

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

**1.6 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
- Office equipment 5 years
- Information technology 3 years
- Leasehold improvements over the length of the lease
- Motor vehicles 5 years

Assets under construction are not depreciated.

**1.7 Financial Instruments**

The Park 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 International Accounting Standards 37, 39 and International Financial Reporting Standard 7 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 Park Authority will be unable to collect an amount due in accordance with agreed terms.

**1.8 Inventories**

The cost of stationery and publications is charged as an expense within the Statement of Comprehensive Net Expenditure.

**1.9 Income**

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

**1.10 Grant-in-aid**

The Park Authority receives grant-in-aid from the Scottish Government to finance its net expenditure. Following financial reporting guidance, grant-in-aid is credited to the General Reserve and net expenditure on activities funded by grant-in-aid is charged to this fund.

**1.11 Impending application of newly issued accounting standards not yet effective**

The Park Authority has not applied any new IFRS accounting standards that have been issued but are not yet effective for 2012/13. No disclosure has been made of any known or reasonably estimable information relevant to assessing the possible impact that initial application of any new standards will have on the financial statements.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
NOTES TO THE ACCOUNTS  
for the year ended 31 March 2013 (continued)**

**Statement of accounting policies (continued)**

**1.12 Pensions 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 Park 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.

In respect of any defined contribution schemes, the Park Authority recognises the contributions payable for the year.

**1.13 Leases**

Where substantially all the risks and rewards and ownership of a leased property are born by the Park Authority, it is recorded as a non-current asset and corresponding creditor recorded in respect of the debt due to the lessor, with the interest element of the finance lease payment charged to the Statement of Comprehensive Net Expenditure. Rentals payable in respect of operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight line basis over the term of the lease.

**1.14 Value added tax (VAT)**

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

**1.15 Trade receivables**

All material amounts due at 31 March 2013 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were received.

**1.16 Cash and cash equivalents**

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

**1.17 Trade payables**

All material amounts outstanding at 31 March 2013 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were made.

**1.18 Short-term employee benefits**

A liability and an expense is recognised for holiday days, holiday pay, bonuses and other short-term benefits when the employee render service that increases their entitlement to these benefits. As a result an accrual has been made for holidays earned but not taken.

**1.19 Segmental reporting**

IFRS 8: Segmental Reporting, requires operating segments to be identified on the basis of internal reports about components of the Park Authority that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segments and assess their performance. Cairngorms National Park Authority reports on eight segments: six drawn from the Scottish Government's National Park Partnership Plan, and two from the Park Authority's current Corporate Plan.

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 March 2013 (continued)

**2 Analysis of net expenditure by segment**

	<b>Board Member and Staff Costs</b>	<b>Operational Plan Expenditure</b>	<b>Other Operating Costs</b>	<b>Operational Plan Income</b>	<b>Other Income/ Funding</b>	<b>Net Segmental Expenditure</b>
<b>2013 by segment current plan</b>	£	£	£	£	£	£
High quality planning	529,274	376,604	136,076	-	(50,209)	991,745
A special place	475,516	143,776	122,254	-	-	741,546
Land management	333,845	284,761	85,831	(61,585)	(10,000)	632,852
Brand and visitor experience	285,082	556,534	73,294	-	-	914,910
Opportunities for recreation	275,204	860,556	70,754	(4,408)	-	1,202,106
Sustainable business	236,934	209,143	60,915	(26,895)	-	480,097
Getting involved	131,914	1,444,217	33,915	(635,985)	-	974,061
Organisational excellence	42,104	186,198	10,825	(65,150)	-	173,977
<b>Total per statement of Comprehensive Net Expenditure</b>	<b>2,309,873</b>	<b>4,061,789</b>	<b>593,864</b>	<b>(794,023)</b>	<b>(60,209)</b>	<b>6,111,294</b>

The eight programmes running in the year are from the new year operating plan which runs until 2017/18. The programmes are different from those in 2012 which were based on the now completed previous operating plan. The 2012 segmental expenditure analysis 2012 has not been restated to match those reported in 2013 as it is not considered appropriate to re-analyse the reported segmental costs as this exercise will not add to the understanding of the accounts.

**2012 by segment**

	£	£	£	£	£	£
Planning and communications	964,327	516,893	200,085	-	(33,728)	1,647,577
Awareness and understanding	349,706	622,652	135,192	(2,334)	-	1,105,216
Outdoor access	313,202	488,311	111,263	(2,505)	-	910,271
Sustainable business and tourism	256,634	889,258	76,206	(597,522)	-	624,576
Biodiversity, landscape and deer	219,557	315,767	58,491	(113,831)	-	479,984
Land management support	113,152	138,395	27,153	(55,585)	-	223,115
Affordable, sustainable housing	31,055	22,246	7,384	-	-	60,685
<b>Total per statement of Comprehensive Net Expenditure</b>	<b>2,247,633</b>	<b>2,993,522</b>	<b>615,774</b>	<b>(771,777)</b>	<b>(33,728)</b>	<b>5,051,424</b>

**3 Board members and staff costs**

	<b>2013 £</b>	<b>2012 £</b>
<b>Summary</b>		
Board members	156,248	158,634
staff - core	<u>2,153,625</u>	<u>2,088,999</u>
	<u>2,309,873</u>	<u>2,247,633</u>

**CAIRNGORMS NATIONAL PARK AUTHORITY  
NOTES TO THE ACCOUNTS  
for the year ended 31 March 2013 (continued)**

<b>3 Board members and staff costs (continued)</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
<b>Board members - see Remuneration report</b>		
Fees	153,690	155,460
Social security costs	2,558	3,174
Pension costs	-	-
	<u>156,248</u>	<u>158,634</u>
<b>Staff - Core</b>		
Salaries	1,719,833	1,656,850
Social security costs	125,773	127,380
Pension costs (see note 14)	308,019	304,769
	<u>2,153,625</u>	<u>2,088,999</u>

**Average numbers employed during period**

	<b>No.</b>	<b>No.</b>
Board members	19	19
Core employees (Full time equivalents - FTE)	48	48

The core employee number includes 1 (2012: 0) staff members seconded to the Park Authority (1 FTE (2012: 0 FTE)) and excludes 0 (2012: 0) staff members seconded from the Park Authority (0 FTE (2012: 0 FTE)).

<b>Number of staff with salaries above £50,000 (including Chief Executive)</b>	<b>2013</b>	<b>2012</b>
	<b>No.</b>	<b>No.</b>
£75,001 - £80,000 *	-	1
£70,001 - £75,000 *	1	-
£65,001 - £70,000	-	-
£60,001 - £65,000	-	1
£55,001 - £60,000	3	-
£50,001 - £55,000	2	4

\* There is no member of staff in the band £75,000 to £80,000 due to the retirement of the chief executive near the end of the year.

**Reporting of Civil Service and other compensation scheme - exit packages**

<b>Exit package cost band</b>	<b>Number of voluntary departures agreed</b>	
	<b>2013</b>	<b>2012</b>
	<b>No.</b>	<b>No.</b>
<£10,000	-	-
£10,001 - £25,000	-	-
£25,001 - £50,000	-	-
£50,001 - £100,000	-	-
£100,001 - £150,000	-	-

In previous years departure costs have been paid in accordance with the provision of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the Park Authority has agreed early retirements, the additional costs are met by the Park Authority and not by the Civil Service Pensions Scheme. There were no departures from the scheme in the year (2012: nil).

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 March 2013 (continued)**

<b>4 Operational Plan expenditure</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
LEADER programme	715,942	553,300
Outdoor Access projects	835,889	488,311
Visitor information	36,274	378,874
Ranger Services	276,877	183,912
Local Plan inquiry and development costs	259,583	164,904
Planning Enforcement and Monitoring	120,414	139,653
LEADER administration costs	53,467	109,509
Cultural and Community Heritage	668,181	76,161
Land Based Business Training	214,278	74,231
Species and Habitat Conservation	94,186	72,304
National Park Authorities' shared services work	106,922	70,519
Publications	7,317	69,499
Website	34,475	63,375
Strengthen Business organisations	24,750	61,782
Community needs	168,552	61,395
	<u>3,617,107</u>	<u>2,563,729</u>
Other (not previously greater than £50,000)	444,682	429,793
	<u>4,061,788</u>	<u>2,993,522</u>

The above expenditure includes the following salary costs paid to staff employed directly on individual projects:

**Staff - Project**

Salaries	171,716	242,182
Social security costs	13,571	18,492
Pension costs	31,451	44,701
	<u>216,738</u>	<u>305,375</u>

The average number of full time equivalent Project staff employees in the year was 7 (2012: 7).

**5 Other operating expenditure**

Office running costs	142,462	186,898
Board and staff costs (excluding salary costs)	179,068	159,193
Information technology	62,132	86,773
Professional support fees	51,368	81,578
Land and buildings rentals	82,396	53,678
Vehicles and office equipment rentals	65,838	50,601
Audit fees (external)	10,600	10,400
Employee benefits and early departure costs	-	(13,347)
	<u>593,864</u>	<u>615,774</u>

**6 Income**

Operational Plan income from EU sources	673,683	562,820
Operational Plan income from other sources	139,852	208,957
Planning fees and other income	60,209	33,728
	<u>873,744</u>	<u>805,505</u>

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 March 2013 (continued)

**7 Property, plant and equipment**

	Park Entry Markers £	Leasehold Improvements £	Information Technology £	Office Equipment £	Motor Vehicles £	Total £
<b>Cost</b>						
At 1 April 2012	56,882	280,326	441,521	133,174	22,595	934,498
Additions	-	108,804	40,728	-	-	149,532
Disposals	-	-	(196,001)	-	-	(196,001)
At 31 March 2013	56,882	389,130	286,248	133,174	22,595	888,029
<b>Depreciation</b>						
At 1 April 2012	(11,376)	(242,605)	(335,830)	(109,248)	(8,661)	(707,720)
Charged in the year	(2,275)	(26,152)	(62,314)	(10,812)	(4,519)	(106,072)
Disposals	-	-	196,001	-	-	196,001
At 31 March 2013	(13,651)	(268,757)	(202,143)	(120,060)	(13,180)	(617,791)
<b>Net book value</b>						
At 31 March 2013	43,231	120,373	84,105	13,114	9,415	270,238
At 31 March 2012	45,506	37,721	105,691	23,926	13,934	226,778
<b>Asset financing</b>						
Owned	43,231	120,373	84,105	13,114	9,415	270,238
Finance leased	-	-	-	-	-	-
At 31 March 2013	43,231	120,373	84,105	13,114	9,415	270,238
Owned	45,506	37,721	105,691	23,926	13,934	226,778
Finance leased	-	-	-	-	-	-
At 31 March 2012	45,506	37,721	105,691	23,926	13,934	226,778

At 31 March 2013 Information Technology includes software licenses with a net book value of £1,410 (2012: £4,405). This is a departure from the FReM requirements.

**8 Financial instruments**

As the cash requirements of the Park Authority are met through the spending review process, financial instruments play a more limited role in creating and managing risk than in a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Park Authority's expected purchase and usage requirements and the Park Authority is therefore exposed to little credit, liquidity or market risk.

**9 Trade receivable and other current assets**

	2013 £	2012 £
<b>Amounts falling due within one year:</b>		
Project income debtors	295,049	190,897
Prepayments and accrued income	57,293	47,467
<b>Total due within one year</b>	<b>352,342</b>	<b>238,364</b>

Included within Trade receivables are the following inter-government balances:

Central Government Bodies		
European Government Funders	274,776	190,082
Local Authorities	-	815
Enterprise Companies	-	-
Other NDPBs	9,920	-
	<b>284,696</b>	<b>190,897</b>



**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 March 2013 (continued)**

<b>10</b>	<b>Cash at bank and in hand</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
	Bank accounts	277,996	569,646
	Cash imprest accounts	198	198
		<u>278,194</u>	<u>569,844</u>

**11 Trade payables and other current liabilities**

Amounts payable within one year		
Trade payables	71,893	137,611
Project income received in advance	68,032	131,104
Accruals and deferred income (see note 12)	206,193	260,543
Total due within one year	<u>346,118</u>	<u>529,258</u>

Included within Trade payables are the following inter-government balances:

Central Government Bodies	-	-
European Government Funders	-	35,000
Local Authorities	-	-
Enterprise Companies	-	-
Other NDPBs	68,032	61,104
	<u>68,032</u>	<u>96,104</u>

**12 Non-current liabilities**

Early departure costs arising from the Park Authority's voluntary severance scheme (see note 3)	78,064	92,561
Costs arising within one year included in accruals and deferred income (see note 11)	(15,705)	(14,497)
	<u>62,359</u>	<u>78,064</u>

The transfer of £15,705 (2012: £14,497) deferred income to creditors due within one year represents the income that will be released against early departure payments over the next twelve months. The net cost to the Park Authority of these future payments is therefore nil.

**13 Taxpayers' equity**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Taxpayers' equity at 1 April 2012	427,664	440,074
Net expenditure after interest	(6,217,366)	(5,165,410)
Grant-in-aid received	4,713,000	4,723,000
Capital grant received	1,569,000	430,000
	<u>6,282,000</u>	<u>5,153,000</u>
less applied to capital expenditure	<u>(149,532)</u>	<u>(16,380)</u>
	6,132,468	5,136,620
Recognised net (expenditure)/income for the year	<u>(84,898)</u>	<u>(28,790)</u>
Grant applied to capital expenditure	<u>149,532</u>	<u>16,380</u>
Change in Taxpayers' equity for the year ending 31 March 2013	64,634	(12,410)
Taxpayers' equity at 31 March 2013	<u>492,298</u>	<u>427,664</u>

**CAIRNGORMS NATIONAL PARK AUTHORITY**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 March 2013 (continued)**

**14 Pensions**

The Park Authority is a member of the Principal Civil Service Pensions Scheme (PCSPS) which is an unfunded multi-employer defined benefit scheme. The Park 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 to 31 March 2013 employer's contributions of £307,938 (2012: £297,490) were payable to the PCSPS. The contributions were payable at one of four rates, from 16.7% to 24.3% of pensionable pay, based on salary bands. All employees have the opportunity to join the scheme. In addition, the Park Authority paid employer contributions of £2,029 (2012: £7,279) to other pension providers and were invoiced for employer contributions of seconded staff working for the Park Authority.

<b>15 Capital commitments</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Contracted capital commitments at 31 March 2013 not otherwise included in the financial statements		
Property, plant and equipment	-	-

**16 Commitments under leases**

Total future minimum lease payments under operating lease are:

	<b>Land and buildings</b>		<b>Motor vehicles and office equipment</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Not later than one year	56,400	54,500	26,762	22,327
Later than one year and less than five years	226,000	6,554	48,487	11,999
Later than five years	-	-	-	-
	<u>282,400</u>	<u>61,054</u>	<u>75,249</u>	<u>34,326</u>

There were no commitments under finance lease at the date of the Statement of Financial Position.

**17 Contingent liabilities**

There were no contingent liabilities at the date of the Statement of Financial Position.

**18 Related party transactions**

The Park Authority is a Non-Departmental Public Body of the Scottish Government. The Park Authority's sponsoring body is the Scottish Government Rural Directorate.

The Scottish Government and Scottish Government Rural Directorate are regarded as related parties with whom there have been various material transactions during the year in the normal course of business.

In addition, the Park Authority has had a number of material transactions with other Government Departments and other Non-Departmental Public Bodies.

None of the board members, management team, or other related parties has undertaken any material transactions with the Authority during the year. Material transactions cover payments made under contract for goods or services.

**CAIRNGORMS NATIONAL PARK AUTHORITY  
NOTES TO THE ACCOUNTS  
for the year ended 31 March 2013 (continued)**

**19 Financial instruments - exposure to risks**

The Park Authority's resources are met from the Scottish Government through grant-in-aid, from Business Plan income and from Planning Fees and other income. The Park Authority has no powers to borrow money or to invest surplus funds. Other than financial assets and liabilities which are generated by day-to-day operational activities, the Park Authority holds no financial instruments.

**Liquidity risk**

The Park Authority's net revenue resource requirements are financed by Scottish Government, as is its capital expenditure. The Park Authority is not therefore exposed to material liquidity risks.

**Credit risk**

The Park Authority's funders are mainly Scottish Government or European Union Departments, Executive agencies or other Public Bodies. The Authority is therefore not exposed to any material credit risk.

**Foreign currency risk**

The Park Authority is not exposed to foreign currency risk.

**20 Losses and special payments**

There were no losses or special payments in the year to 31 March 2013 (2012: £nil.)



**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 (FRM) 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.

A handwritten signature in black ink, appearing to be 'I. H. H. H. H.', written over a horizontal line.

Signed by the authority of the Scottish Ministers

*I. H. H. H. H. Head of Countryside and  
Natural Heritage Division*

Dated 12 January 2006

**CAIRNGORMS NATIONAL PARK AUTHORITY  
APPENDIX 1  
MEMBERS' ATTENDANCE AT MEETINGS 2012-13**

<b>Board Member</b>	<b>Planning Committee Total Meetings 12</b>		<b>Board Meetings Total Meetings 6</b>	
	<b>Attended</b>	<b>%</b>	<b>Attended</b>	<b>%</b>
Peter Argyle	12	100	5	83
Duncan Bryden (Convener)	9	75	6	100
Angela Douglas	10	83	5	83
Dave Fallows	11	92	2	33
Katrina Farquhar	11	92	6	100
David Green	10	83	4	66
Kate Howie	7	58	4	66
Gregor Hutcheon	11	92	5	83
Eleanor Mackintosh	12	100	6	100
Mary McCafferty	1	8	0	-
Willie McKenna	11	92	6	100
Martin Price	9	75	3	50
Gordon Riddler	10	83	6	100
Gregor Rimell	9	75	6	100
Brian Wood	10	83	6	100
<b>Appointed in year</b>	<b>Total Meetings 6</b>		<b>Total Meetings 3</b>	
	<b>Attended</b>	<b>%</b>	<b>Attended</b>	<b>%</b>
Jeanette Gaul	4	66	3	100
Bob Latham	6	100	3	100
Bill Lobban	6	100	3	100
Fiona Murdoch	3	50	3	100
<b>Stepped down in year</b>	<b>Total Meetings 6</b>		<b>Total Meetings 3</b>	
	<b>Attended</b>	<b>%</b>	<b>Attended</b>	<b>%</b>
Jaci Douglas	6	100	3	100
Marcus Humphrey	5	83	2	66
Ian MacIntosh	5	83	3	100
Allan Wright	4	66	2	66