

Elaine Barrowman
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Dear Elaine

CAIRNGORMS NATIONAL PARK AUTHORITY
2010/2011 FINANCIAL STATEMENTS

I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the Directors and Board, the following representations given to you in connection with your audit of Cairngorms National Park Authority (CNPA) for the year ended 31 March 2011.

Regularity of Financial Transactions

1. The financial transactions of CNPA are in accordance with the relevant legislation and regulations governing its activities.

Accounting Policies

2. All material accounting policies adopted are as shown in the Statement of Accounting Policies included in the accounts. The continuing appropriateness of these policies have been reviewed since the introduction of IAS8 and on a regular basis thereafter, and take account of the requirements set out in the Financial Reporting Manual.
3. All material adjustments, including those required as a result of different accounting policies and timing differences, have been made.

Going Concern

4. The Directors have assessed CNPA's ability to carry on as a going concern, as identified in the Accounting Policies, and have disclosed, in the accounts, any material uncertainties that have arisen as a result.

Assets

General

5. The assets shown on the balance sheet at 31 March 2011 were owned by CNPA, other than assets which have been purchased under operating leases. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Non-current assets

6. All non-current assets are appropriately classified. The net book amount in the balance sheet was arrived at:
 - (i) after taking into account all material capital expenditure on additions but not expenditure properly chargeable to revenue;
 - (ii) after deducting the cost and accumulated depreciation relating to items sold or scrapped; and
 - (iii) after providing for depreciation and obsolescence on bases and at rates calculated to reduce the net book value of each asset to its estimated residual value by the end of its probable useful life.
7. At 31 March 2011, the value of assets CNPA had contracted for but not purchased, either directly or under finance leases, was £nil.

Investments

8. CNPA had no investments at the year end.

Stocks

9. CNPA had no stock values at the year end.

Other Current Assets

10. On realisation in the ordinary course of CNPA's business, the other current assets in the balance sheet are expected, in our opinion, to produce at least the amounts at which they are stated. In particular adequate provision has, in my opinion, been made against all amounts owing which are known or may be expected to be irrecoverable.

Liabilities

General

11. All liabilities have been provided for in the books of account, including the liability for all purchases to which title has passed prior to 31 March 2011. Except as disclosed in the accounts, CNPA has no material liabilities arising from share holdings of invested companies or otherwise.

Provision for Losses

12. Provisions have been made in the accounts for all material liabilities which have resulted, or may be expected to result, by legal action or otherwise, from events which had occurred by the balance sheet date and of which CNPA could reasonably be expected to be aware.

Commitments and Contingent Liabilities

13. There were no commitments for the purchase or sale of assets. There were no other commitments (except as stated at paragraph 7) or obligations which might adversely affect CNPA.
14. All significant liabilities arising either under formal agreements or through informal undertakings, have been provided for or noted in the accounts.

Income & Expenditure

15. Expenditure on the purchase of furniture, office equipment and computer equipment and software below £500 has been charged to the income and expenditure account. Items costing more than £500 have been treated as fixed assets.
16. Except as disclosed in the financial statements, the results for the period were not materially affected by:
 - (i) transactions of a sort not usually undertaken by CNPA;
 - (ii) circumstances of an exceptional or non-recurrent nature;
 - (iii) charges or credits relating to prior periods; and
 - (iv) any change in the basis of accounting.
17. All significant income due in the year of account as a result of past projects has been included in the accounts.

Related Party Transactions

18. All transactions with related parties have been disclosed in the financial statements. I have made available to you all the relevant information concerning such transactions, and I am not aware of any other matters that require disclosure in order to comply with the requirements of IAS24, as interpreted by the Scottish Public Finance Manual.

General

19. I acknowledge my responsibility, and that of CNPA, for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by CNPA have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all management and other meetings.
20. Disclosure has been made in the financial statements of all matters necessary for them to show a true and fair view of the transactions and state of affairs of CNPA for the year ended 31 March 2011.
21. The information given in the Annual report to the financial statements, including the Director's Report, Management Commentary and Remuneration Report, presents a balanced picture of CNPA and is consistent with the financial statements.

Events Subsequent to the Date of the Balance Sheet

22. There have been no events since the date of the balance sheet which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
23. Since the date of the balance sheet no events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should be brought to your notice.

Corporate Governance

24. I acknowledge as Accountable Officer my responsibility for the systems of internal controls. I confirm that I have reviewed the effectiveness of the systems for internal control and that the disclosures I have made are in accordance with the Scottish Executive guidance on Statements on Internal Control.

Yours sincerely

JANE HOPE
Chief Executive and Accountable Officer
Cairngorms National Park Authority