

# THE CAIRNGORMS NATIONAL PARK AUTHORITY

## DRAFT Annual Report and Accounts for the year ended 31 March 2008



## **AUDITED ACCOUNTS for the year ended 31 March 2008**

	<b>Page</b>
<b>FOREWORD</b>	<b>2</b>
<b>REMUNERATION REPORT</b>	<b>5</b>
<b>NATIONAL PARK BOARD MEMBERS</b>	<b>10</b>
<b>STATEMENT OF NATIONAL PARK AUTHORITY'S RESPONSIBILITIES</b>	<b>15</b>
<b>STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES</b>	<b>15</b>
<b>STATEMENT OF INTERNAL CONTROL</b>	<b>16</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>20</b>
<b>OPERATING COST STATEMENT</b>	<b>22</b>
<b>STATEMENT OF RECOGNISED GAINS AND LOSSES</b>	<b>22</b>
<b>BALANCE SHEET</b>	<b>23</b>
<b>CASH FLOW STATEMENT</b>	<b>25</b>
<b>NOTES TO THE ACCOUNTS</b>	<b>26</b>
<b>DIRECTION BY THE SCOTTISH MINISTERS</b>	<b>35</b>
<b>APPENDIX 1 – Members' attendance at meetings</b>	<b>28</b>

## **FOREWORD**

### **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 fifth year of operation of the Cairngorms National Park Authority (CNPA). The Accounts Direction is shown on page 27. The Park Authority became fully operational on 1 September 2003 but prior to that date the CNPA had assumed stewardship duties for the area from the Cairngorms Partnership following the creation of the Park Authority's Board on 25 March 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*

Under the legislative provisions of the National Parks (Scotland) Act 2000, 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 National Park Authority has the status of a Non-Departmental Public Body working to the provisions of a Management Statement and Financial Memorandum agreed with its sponsoring body within the Scottish Government: the Rural 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 résumé of their backgrounds is detailed on pages 10 to 14. The Register of Members' Interest is available for public inspection during office hours at the Park Authority's offices, 14 The Square, Grantown-on-Spey, PH26 3HG.

### **Results and future activities**

The results for the year to 31 March 2008 are set out in pages 22 to 19 together with the notes on pages 26 to 35. The accounts are prepared on a going concern basis.

The Park Authority's total expenditure was £5.4 million and after receiving Grant in Aid of £4.5 million, third party contributions to Operational Plan spend of £0.8 million and other income, the accounts show a small recognised gain of £11,551.

Further details of our expenditure breakdown are shown in the notes to the accounts and in particular note 4 which details our Operational Plan expenditure.

A comprehensive presentation of the Park Authority's current and future activity plans is available in its Operational Plan for 2008-09 and Corporate Plan for 2008 to 2011.

### **Changes in fixed assets**

Movements in fixed assets are shown in note 7.

### **Post balance sheet events**

There are no post balance sheet date events to report for the year to 31 March 2008.

### **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 2008, the time taken to pay creditors achieved an average of 14 days (2007 - 17 days).

### **Employment policies, consultation and equality**

Policy development has slowed down over the last year, and work has been more focussed on embedding the policies and ensuring that they are working effectively. CNPA continues to work closely with staff representatives and Prospect Trade Union through the Staff Consultative Forum in resolving a range of staffing issues, consulting on new initiatives and keeping staff well informed. This work was recognised in April 2008 when CNPA gained Investors in People status.

The Race, Gender and Disability Equality Schemes have been embedded into the work of CNPA, and progress with the associated action plans reviewed. Much progress has been made throughout the year, with comprehensive equalities training and guidance for all staff, and CNPA is now accredited with the "Positive About Disability" symbol.

A comprehensive leadership development programme has been rolled out throughout the year to ensure that the managers and officers at the grade below the management team have the skills required in their role, both for line management and working with partner organisations.

### **Pensions**

The Park Authority's pension liabilities are detailed in the Remuneration Report and Notes 1, 3, 4 and 13 to the Accounts.

### **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. His audit report is on pages 20 and 21 and details of the auditor's remuneration are given in note 5.

**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 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**

**Jane Hope, Chief Executive**

---

**July 2008**

## **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 and its membership and remit is agreed annually by the full CNPA Board. The Committee's remit includes the following:

- to oversee and monitor the HR (human resources) systems put in place for the CNPA, including in particular the pay and grading system, performance appraisal system and the related performance related pay system;
- to advise the CNPA Board on annual pay awards;
- to provide an interface between staff representative group(s) and the Board, and play a role in arbitrating on staffing issues as set out in the CNPA'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 CNPA Board (and of Scottish Ministers in the case of the Chief Executive).

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

### **Service contracts**

Board members' fees are set annually in April by the Scottish Government.

Salary levels for the CNPA's staff, 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;
- the Government's inflation target.

### **Service contracts** **Chief Executive**

The current Chief Executive, Mrs Jane Hope, served as the Interim Chief Executive from January 2003 until her appointment as permanent Chief Executive on 1 June 2004. Mrs Hope's contract of employment, signed on 30 April 2004, contains a three month notice period.

### Board members

	Most recent appointment	End of term or date stepped	2007/08		2006/07	
			Fees £	Expense s £	Fees £	Expense s £
<b>Scottish Government appointee</b>						
David Green	8 Sep 2006	7 Sep 2010	20,073	10,647	14,025	6,193
Andrew Thin	25 Mar 2003	31 Aug 2006	-	-	8,248	3,317
Eric Baird	25 Mar 2006	24 Mar 2009	10,037	2,487	9,898	1,252
Duncan Bryden	25 Mar 2007	24 Mar 2010	7,077	1,332	6,853	1,455
Nonie Coulthard	1 Apr 2006	31 Mar 2009	7,054	2,055	6,965	875
Sally Dowden	25 Mar 2003	24 Mar 2006	-	-	-	168
Lucy Grant	25 Mar 2006	24 Mar 2009	7,831	1,114	6,853	100
Robert Kinnaird	1 Dec 2006	31 Mar 2010	6,948	831	2,284	101
Anne MacLean	25 Mar 2007	24 Mar 2010	6,948	580	6,853	463
Alistair MacLennan	25 Mar 2006	24 Mar 2009	6,948	487	6,853	266
Susan Walker	25 Mar 2007	24 Mar 2010	6,948	901	6,853	558
Ross Watson	1 Apr 2006	31 Mar 2009	6,948	194	6,853	328
<b>Local Authority nominee</b>						
Francis (Stuart) Black	1 Sept 2007	31 Aug 2011	6,948	-	6,853	-
Jaci Douglas	1 Sept 2007	31 Aug 2011	4,274	139	-	-
Basil Dunlop	25 Sept 2004	31 Aug 2007	2,895	-	6,853	-
Dave Fallows	1 Sept 2007	31 Aug 2011	4,054	833	-	-
Angus Gordon	25 Sept 2004	31 Aug 2007	2,895	-	6,853	-
Drew Hendry	1 Sept 2007	31 Aug 2011	4,054	491	-	-
Marcus Humphrey	1 Sept 2007	31 Aug 2011	6,948	211	6,853	708
Bruce Luffman	1 Sept 2007	31 Aug 2011	6,948	1,747	6,853	1,148
Ian Mackintosh	1 Sept 2007	31 Aug 2011	4,054	941	-	-
Fiona Murdoch	1 Sept 2007	31 Aug 2011	4,054	790	-	-
Sandy Park	1 Sept 2007	31 Aug 2011	6,948	781	6,853	761
David Selfridge	25 Sept 2004	31 Aug 2007	2,895	692	6,853	1,789
Sheena Slimon	25 Sept 2004	31 Aug 2007	2,895	-	6,853	-
Richard Stroud	1 Sept 2007	31 Aug 2011	6,948	589	6,853	690
Bob Wilson	25 Sept 2004	31 Aug 2007	2,895	267	6,853	712
<b>Local elected</b>						
Geva Blackett	16 Mar 2007	15 Mar 2011	7,139	1,509	-	-
Douglas Glass	25 Mar 2003	15 Mar 2007	-	-	6,662	17
Mary McCafferty	16 Mar 2007	15 Mar 2011	7,139	648	-	-
William McKenna	16 Mar 2007	15 Mar 2011	6,948	-	6,853	-
Eleanor Mackintosh	16 Mar 2007	15 Mar 2011	6,948	931	6,853	697
Andrew Rafferty	16 Mar 2007	15 Mar 2011	6,948	348	6,853	104
Gregor Rimell	25 Mar 2003	15 Mar 2007	-	50	6,662	832
			<b>191,639</b>	<b>31,595</b>	<b>184,951</b>	<b>22,534</b>

## **Civil Service pensions**

Pension benefits are provided through the Civil Service pension arrangements. Civil servants may be in one of three statutory based 'final salary' defined benefit schemes (classic, premium, and classic plus). The schemes are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Retail Price Index. New entrants may choose between membership of premium 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 and classic plus. Benefits in classic accrue at the rate of 1/80<sup>th</sup> 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 1/60<sup>th</sup> of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may commute 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.

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 addition 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** (this section of the Remuneration Report is subject to Audit)

The following sections provide details of the remuneration and pension interests of the Chief Executive. Fees and expenses received by Board members are shown above.

No Board member has any pension entitlement and no benefits in kind subject to UK taxation were received by any senior managers (Chief Executive and Board members) during the periods covered by these accounts.

## **Salary**

Salary includes gross salary, performance pay or bonuses and any other allowance to the extent that it is subject to UK taxation.

	2007/08		2006/07	
	Salary £'000	Benefits in kind £	Salary £'000	Benefits in kind £
Jane Hope Chief Executive	60-65	0	55-60	0

### Pension entitlements

	Accrued pension at age 60 as at 31 Mar 2008 and related lump sum £'000	Real increase in pension and related lump sum at age 60 £'000	CETV (a) at 31 Mar 2008 £'000	CETV (a) at 31 Mar 2007 £'000	Real increase in CETV (b) £'000
Jane Hope Chief Executive	10-15	0-2½	224	213	5

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

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service 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. CETVs 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 to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

#### (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 pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors

for the start and end of the period.

(This concludes the audited part of the Remuneration Report.)

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

**Jane Hope, Chief Executive**

---

**July 2008**

## CAIRNGORMS NATIONAL PARK BOARD MEMBERS

The Cairngorms National Park Authority's Board comprises 25 members. The Scottish Government appoints ten members directly; appoints a further ten following Council nominations by the four councils in the Park area (Highland, Aberdeenshire, Moray and Angus Councils) and five are elected locally. The members will serve between 18 months and four years.

All members served throughout the period covered by these accounts except as noted below.

David Green	(Convener)	(a)	(F), (S&R)
Eric Baird	(Deputy Convener)	(a)	(A), (S&R)
Francis (Stuart) Black			(b)
Geva Blackett		(c)	
Duncan Bryden		(a)	(A)
Nonie Coulthard		(a)	(A)
Jaci Douglas	(from 1 September 2007)	(b)	
Basil Dunlop	(until 31 August 2007)		(b)
Dave Fallows	(from 1 September 2007)	(b)	(F)
Angus Gordon	(until 31 August 2007)		(b)
Lucy Grant		(a)	
Drew Hendry	(from 1 September 2007)	(b)	
Marcus Humphrey		(b)	
Robert Kinnaird		(a)	(S&R)
Bruce Luffman		(b)	(F)
Mary McCafferty		(c)	(F)
William McKenna		(c)	
Eleanor Mackintosh			(c) (F)
Ian Mackintosh	(from 1 September 2007)	(b)	
Anne MacLean		(a)	(S&R)
Alistair MacLennan			(a)
Fiona Murdoch	(from 1 September 2007)	(b)	(A)
Sandy Park		(b)	(S&R)
Andrew Rafferty		(c)	
David Selfridge	(until 31 August 2007)		(b) (F)
Sheena Slimon	(until 31 August 2007)		(b)
Richard Stroud		(b)	
Susan Walker		(a)	(A)
Ross Watson		(a)	(A)
Bob Wilson	(until 31 August 2007)		(b) (A)

(a) Scottish Government appointee

(b) Local Authority nominee

(c) Locally elected

**Committee membership (at present):**

*Planning (all Board members sit on the Planning Committee)*

*Finance (F)*

*Audit (A)*

*Staffing & Recruitment (S&R)*

Membership of committees is reviewed annually; the latest review was on 5 October 2007 and made the following changes, which have been reflected in the above list:

Planning	No change
Finance	David Selfridge stepped down; Dave Fallows and Mary McCafferty joined
Audit	Duncan Bryden and Bob Wilson stepped down; Fiona Murdoch and Ross Watson joined
Staffing & Recruitment	No change

**David Green OBE** is the Convener of the Cairngorms National Park Authority Board. 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 the 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.

**Eric Baird** is currently Deputy Convener of the Cairngorms National Park Authority Board and Convener of the Audit Committee. He is Head Ranger on the Glen Tanar estate, has specialist knowledge of countryside issues and sits on the Grampian Regional Forestry Forum.

**Cllr Francis (Stuart) Black** (Highland Council - Scottish Liberal Democrat) is a board member of North Areas Board of Scottish Natural Heritage and Chairman of Explore Abernethy, a community project involving the creation of a local footpath network. He serves on a number of Highland Council's committees, is a former member of the Cairngorms Partnership Board and has been a Strathspey hill farmer for over 40 years.

**Geva Blackett**, Chief Executive of the Scottish Countryside Alliance was elected for Ward 5. She is passionate about the people of the Park and the wildlife and countryside that provide the economic and social backdrop to our lives. As a Board Member she works hard for the future of our iconic, managed landscapes so that local people, living in local houses can do local jobs.

**Duncan Bryden** is a self employed Rural Development consultant with a professional ecological background. He has undertaken a wide range of recreational and tourism-related activities within the Park.

**Nonie Coulthard** from Glen Isla is a consultant in ecology and biodiversity and has experience working in conservation management in Africa and Scotland.

She is a keen participant in many outdoor activities and is a member of the Cairngorms Local Outdoor Access Forum.

**Cllr Jacqueline (Jaci) Douglas Highland Council** was elected to Highland Council in May 2007 as an Independent councillor. Jaci returned to Scotland in 2003, having lived and worked abroad for a number of years, and lives and works in Grantown-on-Spey. She was a founding member and organiser of the Cairngorms Farmers Market and worked for Grantown Initiative, an organisation which seeks to support local community groups. Jaci sits on the council's Education, Culture and Sport Committee and Gaelic Committee.

**Cllr David Fallows (Highland Council)**, a former United Kingdom representative to United Nations and EC Committees on Electronic Data Interchange Standards, has lived in Newtonmore for over 18 years and with his wife started the Newtonmore Craft Centre and Gallery. Before becoming a councillor, he was chairman of the Newtonmore Vicinity Community Council and has been a board member of Cairngorms Chamber of Commerce and Strathspey Community Transport Company. David has been instrumental in the growth of community web sites in Badenoch and Strathspey. He sits on the council's Housing and Social Work Committee.

**Lucy Grant** is a partner in the family livestock farm and has developed a good general knowledge of the area's issues.

**Cllr Andrew (Drew) Hendry (Highland Council)** was elected as a Highland Councillor in May 2007. He has an established background in senior retail and manufacturing management and has worked at Director level with a multinational company before setting up his own business in 1999. He is chair of the council's Planning, Environment and Development Committee and sits on the Education, Culture and Sport Committee.

**Cllr Marcus Humphrey** (Aberdeenshire Council – Scottish Conservative) is a Chartered Surveyor who has been involved in farming, forestry, tourism and land management in the Park area. He is currently Deputy Provost of Aberdeenshire Council and Vice-Chairman of the Council's Infrastructure Services Committee.

**Robert Kinnaird**, from Kingussie, is Chief Executive of CairnGorm Mountain Limited and is a Director of the Aviemore and Cairngorm Destination Management Organisation. He is a member of the Scottish Tourism Innovation Group and is a qualified trainer of ski instructors and qualified mountaineering instructor.

**Cllr Bruce Luffman JP** (Aberdeenshire - Conservative) is the CNPA representative on the North East Scotland Tourism Group. He is a member of the North Board of the Scottish Environmental Protection Agency and Chairman of the South Aberdeenshire Licensing Board. He is the Vice-

Chairman of the Policy & Resources Committee on Aberdeenshire Council. Bruce and his wife run a B&B in Strathdon.

**Mary McCafferty JP** 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 and 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 twenty five years and is a member of Grantown Twinning Association.

**William McKenna** was elected for Ward 2. He worked locally in the skiing business for over twenty 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 as a member of the community association.

**Eleanor Mackintosh** was elected for Ward 4 and is Convener of the 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.

**Cllr Ian Mackintosh (Angus Council)** is a farmer (third generation) and member for Kirriemuir and Dean ward. At present, Ian is a member of NFUS Environment and Land Use Committee and has been president of Angus NFU twice. He is a land manager member of Angus Local Access Forum. Ian has over 12 years experience in local government; is Depute Leader of the Council, Convener of the Council's Civic Licensing Committee and Convener of the Tayside Police Joint Board.

**Anne MacLean** has an interest in Human Resource issues, disability rights and awareness is a board member of the Highland Society for Blind People, the Royal National Institute of the Blind Scotland and Albyn Housing Society. She served as an Assessor for the Commissioner for Public Appointments in Scotland for six years until June 2006.

**Alastair MacLennan** was born in Grantown-on-Spey and is a farmer who has diversified into tourism and other business ventures having been a demonstration farmer since 2000. He has been at the forefront of the LEAF (Linking Environment and Farming) initiative and is a director of the Cairngorms Farmers Market Association. He sits on the National Access Forum, Cairngorms FWAG (Farming and Wildlife Advisory Group), and the National Farmers Union's Land Use and Environment Committee. He is Chairman of the Cairngorms Farmers Market Association and was previously a board member with the Cairngorms Partnership.

**Cllr Fiona Murdoch (Moray Council)** was brought up on a farm outside Dufftown in Moray. Previously a partner in the family farm business, Fiona also worked as a journalist for twenty years. In more recent years, Fiona has run several businesses, including a holiday cottage business, a small printing firm, a specialist whisky shop and was one of the original instigators of Spirit of Speyside Whisky Festival. Fiona was elected as independent councillor of the Speyside – Glenlivet ward in May 2007.

**Cllr Sandy Park** (Highland Council - Independent) was elected as Convener of the Highland Council in May 2007. He has been involved in outdoor pursuits in the National Park area for over 40 years.

**Andrew Rafferty** was elected for Ward 1 and is the principal vet in the Strathspey Veterinary Centre. He lives on a smallholding near Aviemore and is a Director of Laggan Forest Trust.

**Cllr Richard Stroud** (Aberdeenshire - Liberal Democrat) previously worked with the Community Education Service in the Upper Deeside/Donside areas and has considerable contact with community organisations and individuals in these areas through his professional work. He is an active mountaineer and ski mountaineer.

**Susan Walker OBE** is a specialist in water and land. She is currently a board member of the Scottish Environment Protection Agency and the Deer Commission for Scotland and a member of the Fisheries (Electricity) Committee and Waterwatch Scotland. She served as a board member of Scottish Natural Heritage for six years until March 2006.

**Ross Watson** from Nethy Bridge is a nature reserve warden and ghillie and has experience of nature conservation both within the Cairngorms National Park and in National Parks in Tanzania and South Africa. He is also a member of the Scottish Youth Parliament where he is Convener of the Transport, Environment and Rural Affairs Committee.

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

Under Section 25(1) of the National Parks (Scotland) Act 2000, the Cairngorms National Park Authority (CNPA) is required to prepare financial statements for each financial year in the form and on the basis determined by the Scottish Ministers.

The financial statements are prepared on an accruals basis and must show a true and fair view of the state of affairs of the Park Authority at the financial period end and of the income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing those financial statements, the CNPA is required to:

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

In addition, the CNPA has general responsibility for taking such steps as are reasonably open to it to safeguard the assets of the CNPA and to prevent and detect fraud and other irregularities.

## **STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES**

The Accountable Officer of the Scottish Government's Environment and Rural Affairs Department designated the Chief Executive of the Cairngorms National Park Authority as Accountable Officer for the Authority.

The Chief Executive's relevant responsibilities as Accountable Officer for the Park Authority, include responsibility for propriety and regularity of the public finances and for the keeping of proper records are set out in the Non-Departmental Public Bodies Accountable Officers' Memorandum, issued by the Treasury and published in Government Accounting. This includes requirement to comply with the guidance set out in the Scottish Public Finance Manual.

The CNPA's Management Statement sets out the specific responsibilities of the Chief Executive, as Accountable Officer. In respect of accounting for the Park Authority's activities these include responsibility 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 on Internal Control regarding the Authority's system of internal control, for inclusion in the annual report and accounts.

**Jane Hope, Chief Executive**

---

**July 2008**

## **STATEMENT OF INTERNAL CONTROL for the period ended 31 March 2008**

### **Scope of Responsibility**

1. As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in the Management Statement for the Cairngorms National Park Authority. In discharging this responsibility I am held accountable by the Authority's Board, and by Scottish Ministers. In particular, the Authority's Board has Finance and Audit Committees in place, each of which has remits to ensure elements of the Authority's internal control systems, including risk management systems, are in place and function effectively.
2. The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling of public funds. It is mainly designed to ensure compliance with statutory and parliamentary requirements; promote value for money; ensure high standards of propriety; secure effective accountability and risk management within organisations; and hence ensure good systems of internal control. An element of my responsibility as Accountable Officer is to ensure the Authority's internal control systems comply with the requirements of the SPFM.

### **Purpose of the System of Internal Control**

3. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.
4. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

5. The system of internal control has been in place in the Cairngorms National Park Authority for the year ended 31 March 2008 and up to the date of approval of the annual report and accounts, and accords with Treasury guidance.
6. The internal audit function is an integral element of the Authority's internal control systems. Deloitte LLP were appointed as the Authority's internal auditors in June 2004 and have undertaken a comprehensive review of key internal control systems since their appointment. Over the course of the year to 31 March, the internal auditors have reported to the Audit Committee on their independent reviews of the Authority's health and safety management; budgetary control systems; financial control systems and project management. Work is ongoing on a review of pensions administration and Best Value. The Board's Audit Committee has considered reports on each of these reviews and approved management actions required to address any recommendations made. Recommendations made were for improvements to control systems, with all reviews finding adequate control systems to be in place and operational.

### **Capacity to Handle Risk**

7. Leadership for the process of risk management within the organisation is provided at the highest level, with the Park Authority Board recognising the importance of risk management in the activities of the organisation. Through adoption of risk based monitoring reports for delivery of Corporate and Operational Plan objectives, 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.
8. The Board's Audit Committee and Management Team are also each actively involved in leading on embedding risk management processes throughout the organisation. Both these groups consider the management of strategic risk at regular intervals, reviewing and updating the strategic risk register and seeking to ensure that the required actions to manage risk at a strategic level are appropriately reflected and incorporated in operational delivery plans. Accordingly, a risk management focus has been developed into key control processes, including quarterly organisational performance monitoring and project initiation and delivery documents.

### **The Risk and Control Framework**

9. The Authority's strategic risk management processes are based on a schedule of key risks and risk management strategy approved by the Audit Committee in March 2005. Risk appetite is set within the agreed

risk management strategy. This process has given rise to the Authority's Strategic Risk Register, setting out responses to key risks and officers responsible for their management, which was subsequently approved by the Audit Committee in March 2006. The Strategic Risk Register is reviewed and updated quarterly by the Authority's Management Team and at each Audit Committee, and maintains an audit trail of action taken.

10. A comprehensive review of the strategic risk register will be undertaken following adoption of the Authority's new Corporate Plan for April 2008 to March 2011.
11. The Authority has also adopted a risk based approach to the management and monitoring of its Operational and Corporate Plan delivery, and of key aspects of organisational performance, whereby any increased risk to achievement of targets is assessed, reported to Board and Management Team, and, where required, remedial action determined and implemented.
12. More generally, the organisation is committed to a process of continuous development and improvement: developing systems in response to any relevant reviews and developments in best practice in this area. In particular, in the period covering the year to 31 March and up to the signing of the accounts the organisation has:
  - a) Acted on a range of internal audit recommendations for further improvements in the internal control framework;
  - b) Completed a process of Best Value self-assessment, culminating in a Best Value action plan that seeks prioritised, continuous improvement in service delivery.
  - c) Finalised development and commenced implementation of a coordination framework within which public stakeholders will, along with the Authority, deliver priority actions set out in the National Park Plan agreed by Scottish Ministers. This co-ordination framework consists of a series of delivery teams, comprising senior representatives from a range of relevant partner organisations, with each delivery team responsible for achieving the outcomes set out in one of the seven priorities for action of the Cairngorms National Park Plan.

### **Review of Effectiveness**

13. As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the Authority who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been

advised on the implications of the result of my review of the effectiveness of the system of internal control by the CNPA Board, and its Audit Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

14. 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 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. 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 produces an Annual Report to the Board assessing the adequacy and effectiveness of the Authority's internal controls.
15. Senior Managers on the Authority's Management Team also play an important role in implementing control systems and advising on any improvements required. The Head of Corporate Services is particularly involved in implementing a variety of internal control process, ensuring a continuing process of review and improvement to these systems is in place, and taking a leading role in embedding the principles of risk management throughout the organisation.
16. Appropriate action is in place to address any weaknesses identified and to ensure the continuous improvement of the system.
17. The internal auditors have reported that, overall, adequate internal controls were in place within the Authority over the course of 2007/08.

**Jane Hope, Chief Executive**

---

**July 2008**

# **INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF THE CAIRNGORMS NATIONAL PARK AUTHORITY, THE AUDITOR  
GENERAL FOR SCOTLAND AND THE SCOTTISH PARLIAMENT**

**Respective responsibilities of the Board, Chief Executive and Auditor**

**Basis of audit opinion**

## Opinion

Signature  
CPFA

Stephen O'Hagan

Audit Scotland  
7<sup>th</sup> Floor  
Plaza Tower  
East Kilbride  
G74 1LW

---

**July 2008**

## OPERATING COST STATEMENT for the year ended 31 March 2008

	Note	2008 £	2007 £
<b>Income</b>			
Planning fees and other income		69,351	44,110
Operational Plan income	2	755,650	893,512
		<u>825,001</u>	<u>937,622</u>
<b>Expenditure</b>			
Board members and staff costs	3	(2,195,669)	(2,094,575)
Operational Plan expenditure	4	(2,404,341)	(2,535,021)
Other operating costs	5	(689,426)	(634,989)
Notional costs	6	(11,921)	(7,226)
Depreciation	7	(74,791)	(92,820)
		<u>(5,376,148)</u>	<u>(5,364,631)</u>
<b>Excess of expenditure over income from operations</b>		<b>(4,551,147)</b>	<b>(4,427,009)</b>
Bank interest received		14,698	11,215
<b>Excess of expenditure over income for the year</b>		<b>(4,536,449)</b>	<b>(4,415,794)</b>
Transfer from the General Fund	11	4,536,449	4,415,794
		<u>0</u>	<u>0</u>

The excess of expenditure over income for the year represents the cost of activities funded by the Scottish Government. Grant-in-aid allocated to the Authority to fund these activities is accounted for directly to the general fund (see note 11 of the accounts) in line with the Scottish Government's accounts directive. Income shown in the above statement relates only to contributions received from partners in delivery of projects and activities, together with other income directly generated through the Authority's activities.

## STATEMENT OF RECOGNISED GAINS AND LOSSES for the year ended 31 March 2008

	Note	2008 £	2007 £
Grant in Aid received	11	4,548,000	4,446,000
Excess of expenditure over income for the year (4,415,794)			(4,536,449)

<b>Recognised gains</b>	<u>11,551</u>	<u>30,206</u>
-------------------------	---------------	---------------

No activities were discontinued during the year.

The accounting policies and notes on pages 26 to 35 form part of these accounts.

**BALANCE SHEET**  
**as at 31 March 2008**

	Note	<b>2008</b> <b>£</b>	<b>2007</b> <b>£</b>
<b>Fixed Assets</b>			
Tangible assets	7	<u>256,234</u>	<u>241,726</u>
<b>Current Assets</b>			
Debtors	8	247,772	329,768
Cash at bank and in hand	9	140,634	3,143
		<u>441,241</u>	<u>332,911</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(288,625)</u>	<u>(242,094)</u>
<b>Net Current Assets /(Liabilities)</b>		<u>99,781</u>	<u>90,817</u>
		<u>356,015</u>	<u>332,543</u>
<b>Financed by:</b>			
Reserves b/fwd	11	332,543	302,337
Income & expenditure for the year		<u>23,472</u>	<u>30,206</u>
		<u>356,015</u>	<u>332,543</u>

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

**Jane Hope, Chief Executive**

**Authorised for Issue**

**July 2008**

The accounting policies and notes on pages 26 to 35 form part of these accounts.

**CASH FLOW STATEMENT**  
**for the year ended 31 March 2008**

	<i>Note</i>	<b>2008</b> <b>£</b>	<b>2007</b> <b>£</b>
<b>Net cash flow from operating activities</b>	12	212,092	(29,085)
<b>Returns on investments</b>			
Bank interest received		14,698	11,215
<b>Investing activities</b>			
Purchase of fixed assets		(89,299)	(8,048)
<b>Increase/(decrease) in cash</b>		<u>137,491</u>	<u>(25,918)</u>
 <b>Reconciliation of net cash flow to movement in net funds</b>			
Increase/(decrease) in cash for the year		137,491	(25,918)
Net funds at start of year		<u>3,143</u>	<u>29,061</u>
Net funds at end of year		<u>140,634</u>	<u>3,143</u>

The accounting policies and notes on pages 26 to 35 form part of these accounts

## NOTES TO THE ACCOUNTS for the year ended 31 March 2008

### 1. Accounting Policies

#### (a) Basic Accounting

The accounts have been prepared under the historical cost convention modification in a form determined by Scottish Ministers and comply with the accounting principles and disclosure requirements of the Government Financial Reporting Manual (FRm). The particular accounting policies adopted are described below and are applied consistently within the accounts.

Without limiting the information given, the accounts meet the accounting and disclosure requirements of the Companies Act 1985 and accounting standards issued and adopted by the Accounting Standards Board in so far as those requirements are appropriate.

#### (b) Accounting Period

The accounting period commenced on 1 April 2007 and ended on 31 March 2008.

#### (c) Fixed Assets

Fixed assets are valued at initial cost less accumulated depreciation. Depreciation is provided on all fixed assets at rates calculated to write-off the cost evenly over the assets expected useful life, as follows:

Park Entry Markers	25 years
Leasehold improvements	over length of lease
Office equipment	5 years
IT equipment	3 years
Motor vehicles	5 years

#### (d) Value Added Tax

Irrecoverable VAT is charged to the Income and Expenditure Account in the period in which it is incurred.

#### (e) Leases

Operating lease rentals are charged to the Revenue Account over the term of the lease.

#### (f) Grant in Aid

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

#### (g) Notional Costs

In line with HM Treasury's Fees and Charges Guide, the Park Authority includes notional costs for cost of capital.

#### (h) Pension Costs

The Park Authority is a member of the Principal Civil Service Pension Scheme (PCSPS). The expected cost of providing staff pensions is recognised through monthly payment of Accruing Superannuation Liability Charges contributions to the PCSPS.

(i) *Debtors*

All material amounts due as at 31 March 2008 have been brought into the Income and Expenditure Account irrespective of when actual payments were received.

(j) *Creditors*

All material amounts outstanding as at 31 March 2008 have been brought into the Income and Expenditure Account irrespective of when actual payments were made.

<b>2. Income</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Operational Plan income from EU sources	488,500	450,039
Operational Plan income from other sources	267,150	443,473
	<u>755,650</u>	<u>893,512</u>

<b>3. Board members and staff costs</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<i>Summary</i>		
Board members	199,437	192,725
Staff - Core	1,996,232	1,901,850
	<u>2,195,669</u>	<u>2,094,575</u>

Project staff's salary details are included in note 4.

*Board members – see Remuneration report*

Fees	191,639	184,951
Social security costs	7,798	7,774
Pension costs	-	-
	<u>199,437</u>	<u>192,725</u>

*Board members' expenses are included in other operating costs (see note 5).*

*Staff - Core*

Salaries	1,571,931	1,489,665
Social security costs	114,818	112,858
Pension costs (note 13)	309,483	299,327
	<u>1,996,232</u>	<u>1,901,850</u>

<i>Average numbers employed during period</i>	<i>No.</i>	<i>No.</i>
Board members	25	25
Core employees (full time equivalents – FTE)	51	49

The Core employee number includes 4 staff seconded to the Park Authority (3.5 FTE) and excludes 2 staff seconded from the Park Authority (1.7 FTE). In 2007, 5 staff were seconded to the Park Authority (4 FTE) and 2 staff were seconded from the Park Authority (1 FTE).

#### 4. Operational Plan expenditure

The Operational Plan details key targets and milestones that the CNPA follows in seeking to meet objectives set by the Scottish Government. Major items of expenditure are detailed below:

		<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
LEADER+	*	357,577	306,359
LEADER+ Administration costs	*	86,802	71,332
Park Entry Point signage		183,332	289,109
Land Based Business Training	*	216,301	254,508
Integrated Grants Programme		204,962	249,329
Outdoor Access projects		259,516	163,872
Moorlands	*	350	108,656
Pylon inquiry		61,091	83,703
Park Plan		11,528	53,952
Website		56,951	-
Aviemore Masterplan		53,705	-
Ranger services			115,979
		<u>1,608,094</u>	<u>1,580,820</u>
Other (individually less than £50,000)	*	<u>796,247</u>	<u>954,201</u>
		<u>2,404,341</u>	<u>2,535,021</u>

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

<i>Staff - Project</i>			
Salaries		136,713	148,753
Social security costs		8,980	9,873
Pension costs (note 14)		<u>26,269</u>	<u>28,804</u>
		<u>171,962</u>	<u>187,430</u>

The average number of full time equivalent Project staff employees in the year was 5 (2007 - 6).

5. Other operating costs		<b>2008</b>	<b>2007</b>
		<b>£</b>	<b>£</b>
Board and staff costs (exc. salary costs)		245,128	186,244
Office running costs		289,977	302,099
Information technology		78,029	94,404
Consultants' fees		<u>76,292</u>	<u>52,242</u>
		<u>689,426</u>	<u>634,989</u>

The following expenditure is included in the above costs: **£ £**

Audit fees (external audit)	10,400	10,100
Operating lease rentals- land and buildings	67,461	62,683

- vehicles and office equipment 21,635      17,456

<b>6. Notional costs</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Cost of capital (calculated @ 3½%)	<u>11,921</u>	<u>7,226</u>

**7. Fixed Assets**

	<b>Park Entry Markers</b>	<b>Leasehold Improvements</b>	<b>Office Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2007	0	280,326	269,093	29,900	579,319
Additions	56,882		32,417		89,299
Disposals					0
At 31 March 2008	<u>56,882</u>	<u>280,326</u>	<u>301,510</u>	<u>29,900</u>	<u>668,618</u>
<b>Depreciation</b>					
At 1 April 2007	0	(108,806)	(216,329)	(12,458)	(337,593)
Provided in year	(2,275)	(31,725)	(34,811)	(5,980)	(74,791)
Disposals					0
At 31 March 2008	<u>(2,275)</u>	<u>(140,531)</u>	<u>(251,140)</u>	<u>(18,438)</u>	<u>(412,384)</u>
<b>Net book value</b>					
At 31 March 2008	<u>54,607</u>	<u>139,795</u>	<u>50,370</u>	<u>11,462</u>	<u>256,234</u>
At 31 March 2007	<u>0</u>	<u>171,520</u>	<u>52,764</u>	<u>17,442</u>	<u>241,726</u>

<b>8. Debtors</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Project income debtors	187,103	210,258
Other debtors	<u>60,669</u>	<u>119,510</u>
	<u>247,772</u>	<u>329,768</u>

Project income debtors includes a doubtful debt provision of £52,835. This relates to an intention by the funding body to cap LEADER+ funding allocation at 95%. CNPA is currently in negotiation with the funding body to resolve this issue.

<b>9. Cash at bank and in hand</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Bank accounts	140,384	2,893
Cash imprest accounts	<u>250</u>	<u>250</u>
	<u>140,634</u>	<u>3,143</u>

<b>10. Creditors</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Trade creditors	232,977	88,734
Project income received in advance	0	43,999

Accruals	55,648	109,361
	<u>288,625</u>	<u>242,094</u>
<b>11. Reserves</b>	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<i>General Fund</i>		
Opening balance	332,543	295,111
Grant in Aid - current	4,514,000	4,411,000
- capital	<u>34,000</u>	<u>35,000</u>
	4,880,543	4,741,111
Transfer from Income and Expenditure Account (4,415,794)		(4,536,449)
Add back: Notional cost	<u>11,921</u>	<u>7,226</u>
	<u>356,015</u>	<u>332,543</u>
<b>12. Reconciliation of excess of expenditure over income to net cash flow from operating activities</b>		
	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Excess of expenditure over income from operations	(4,551,147)	(4,427,009)
Grant in aid funding received	4,548,000	4,446,000
Depreciation charge	74,791	92,820
Notional costs	11,921	7,226
(Increase)/decrease in debtors	81,996	(112,347)
Increase/(decrease) in creditors	<u>46,531</u>	<u>(35,775)</u>
	<u>212,092</u>	<u>(29,085)</u>

### 13. Pensions

The Park Authority is a member of the Principal Civil Service Pension Scheme (PCSPS) which is an un-funded 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 2003 details of which can be found in the Resource Accounts of the Cabinet Office: Civil Superannuation ([www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk)).

For 2007/08 employer's contributions of £335,752 (2006/07 £304,617) were payable to the PCSPS. The contributions were payable at one of four rates ranging from 17.1% to 25.5% of pensionable pay, based on salary bands. The same rates will be applied for 2008/09 although there

has been an adjustment to the starting point at which each rate applies.

All employees have the opportunity to join the scheme. In addition, the Park Authority paid employer pension contributions of £nil (2006/07 £124) to other pension providers and we were also invoiced for employer pension contributions of seconded staff working for the Park Authority.

#### 14. 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 which is regarded as a related party with which 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 CNPA during the year. Material transactions cover payments made under contract for goods or services.

#### 15. Capital commitments, contingent liabilities and operating leases

There were no contracted capital commitments outstanding and not included in the balance sheet, nor were there any contingent liabilities existing at the balance sheet date.

Commitments under non-cancellable operating leases are as follows:

	<i>Land &amp; building</i>	<i>Motor vehicles &amp; office equipment</i>	<i>Land &amp; building</i>	<i>Motor vehicles &amp; office equipment</i>
	<i>2008</i>	<i>2008</i>	<i>2007</i>	<i>2007</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Operating leases which expire:</i>				
Within one year	8,018	703	55,900	-
Within two to five years	-	19,609	7,400	5,371
After five years	40,000	-	-	-
	<u>48,018</u>	<u>20,312</u>	<u>63,300</u>	<u>5,371</u>



**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 (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 20 April 2004 is hereby revoked.

Signed by the authority of the Scottish Ministers

*IR Hooper, Head of Countrywide and  
National Heritage Division*

Dated 12 January 2006

## Appendix 1

### Members' attendance at meetings

Board Member	Planning Committee		Board Meetings	
	Total meetings 13		Total meetings 7	
		%*		%*
Eric Baird Deputy Conv	13	100	7	100
Stuart Black	12	92	6	86
Geva Blackett	8	62	6	86
Duncan Bryden	11	85	7	100
Nonie Coulthard	9	69	6	86
Jaci Douglas	6	86	3	75
Basil Dunlop	3	50	2	67
Dave Fallows	6	86	3	75
Angus Gordon	5	83	3	100
Lucy Grant	11	85	7	100
David Green Convener	12	92	7	100
Drew Hendry	6	86	2	50
Marcus Humphrey	6	46	5	71
Bob Kinnaird	9	69	7	100
Bruce Luffman	10	77	5	71
Eleanor Mackintosh	13	100	7	100
Ian Mackintosh	7	100	3	75
Anne Maclean	12	92	6	86
Alastair MacLennan	11	85	7	100
Mary McCafferty	11	85	6	86
Willie McKenna	12	92	7	100
Fiona Murdoch	3	43	4	100
Sandy Park	5	38	7	100
Andrew Rafferty	8	62	6	86
David Selfridge	4	67	3	100
Sheena Slimon	4	67	2	67
Richard Stroud	9	69	5	71
Susan Walker	10	77	6	86
Ross Watson	11	85	6	86
Bob Wilson	3	50	3	100

\* This shows the percentage of meetings that the members attended out of the possible number during their tenure.

Jaci Douglas, Dave Fallows, Drew Hendry, Ian Mackintosh and Fiona Murdoch were appointed at the beginning of September 2007.

Basil Dunlop, Angus Gordon, David Selfridge, Sheena Slimon and Bob Wilson stepped down at the end of August 2007.

