

**CAIRNGORMS NATIONAL PARK AUTHORITY
FINANCE & DELIVERY COMMITTEE**

FOR DISCUSSION

**Title: DRAFT OUTTURN FOR THE YEAR TO 31 MARCH
2019**

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Purpose

To present the draft outturn, subject to audit, for the year to 31 March, 2019 to the Finance & Delivery Committee.

Recommendations

The Finance & Delivery Committee is requested to:

- a) **note the unaudited results of the year to 31 March 2019**

Executive Summary

1. Key tables from the draft Annual Report and Accounts are reproduced below which show the outturn for the financial year ended 31 March 2019. All the information in this report are subject to audit.
2. Breakeven was achieved on resource expenditure, a £2,000 overspend on capital funding, and a £3,000 overspend on non-cash (depreciation) allocation. The outturn is a positive achievement in a challenging and busy year.

Draft Outturn

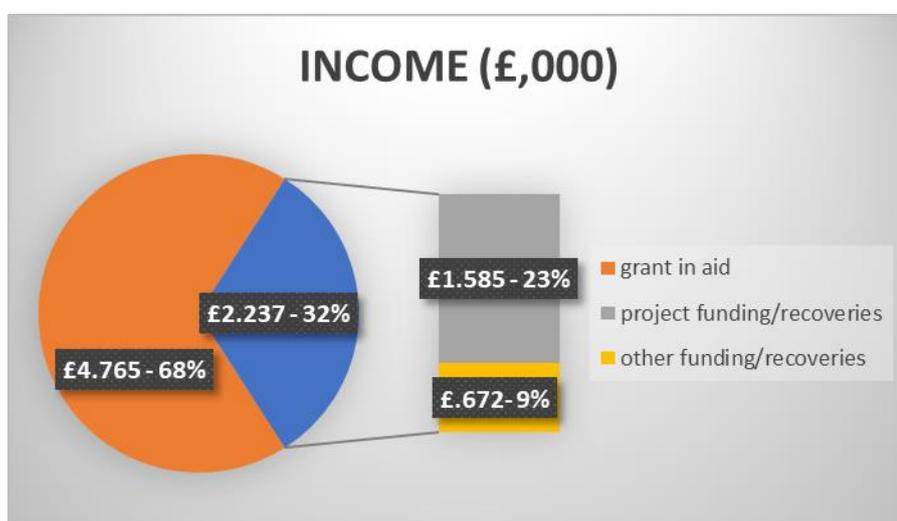
3. The following tables, included in the draft unaudited Annual Report and Accounts for the year ended 31 March 2019, summarises the net expenditure for the year and compares it to budget allocations from Scottish Government together with a table showing the reconciliation of the increase in Taxpayers equity:

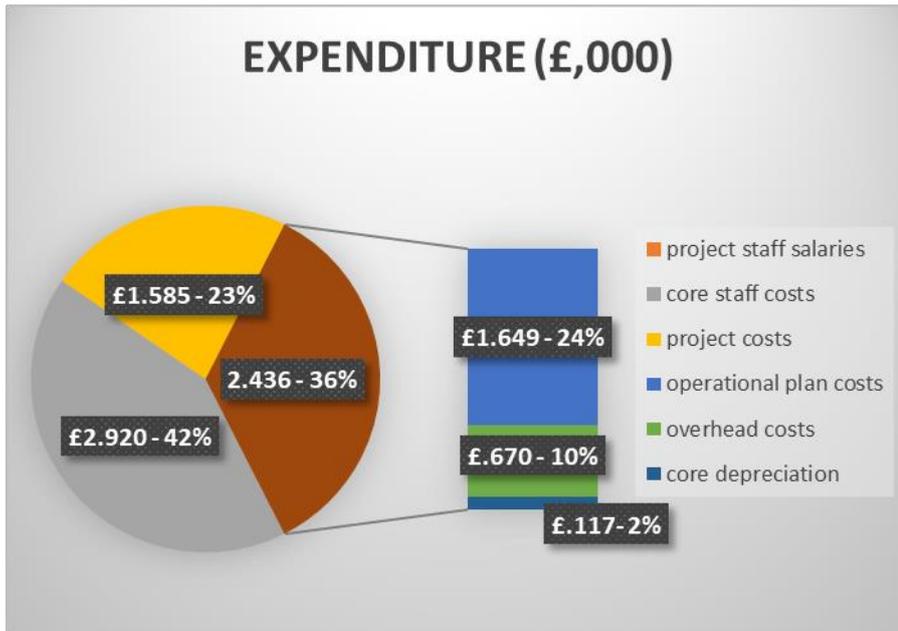
Table 1	Resource DEL £,000	Cash Capital DEL £,000	Total DEL £,000	Non-Cash DEL £,000	Total DEL £,000
Budget					
Original allocation	4,565	200	4,765	116	4,881
Outturn					
Net resource expenditure	4,565	-	4565	-	4,565
Net capital grants	-	20	20		20
Depreciation	-	-	-	119	119
Net Expenditure	4,565	20	4,585	119	4,704
Non-current assets bought	-	182	182	-	182
Total spend	4,565	202	4767	119	4,886
(Over)/underspend	0	(2)	(2)	(3)	(5)
(Over)/underspend %	0%	1%	0.04%	(2.6%)	0.1%

The transfer to Taxpayers' equity for the year is summarised as follows:

Table 2	£,000
Resource and capital DEL received	4,765
Less net expenditure	(4,585)
Less depreciation	(119)
Transfer for year to Taxpayers' equity	<u>61</u>

4. Total income, from all sources is reproduced in the graph below. Note that 33% of all spend by the Park Authority was met by recoveries, other income and contributions by project partners.





Core staff, including Board fees, accounts for 64% of Grant-in-aid.

5. The reported outturn figures are subject to audit by Grant Thornton who were appointed by Audit Scotland for a 5 year period with 2018/19 being their third year in office. The audit is due to commence with a one week on-site visit on 17th June. The audited accounts will be presented to the Audit and Risk committee for approval and signature on 6th September.

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17 May 2019

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