
CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE & DELIVERY COMMITTEE

FOR DISCUSSION

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

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SERVICES**

Purpose

To present an update to the draft outturn paper for the year to 31 March, 2019 presented to the Finance & Delivery Committee on 7th June 2019.

Recommendations

The Finance & Delivery Committee is requested to:

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

Executive Summary

1. Revised key tables from the final Annual Report and Accounts are reproduced below which show the outturn for the financial year ended 31 March 2019. .
2. The audit confirmed breakeven on resource expenditure, a £2,000 overspend on capital funding, and a £3,000 overspend on non-cash (depreciation) allocation.

Final Outturn

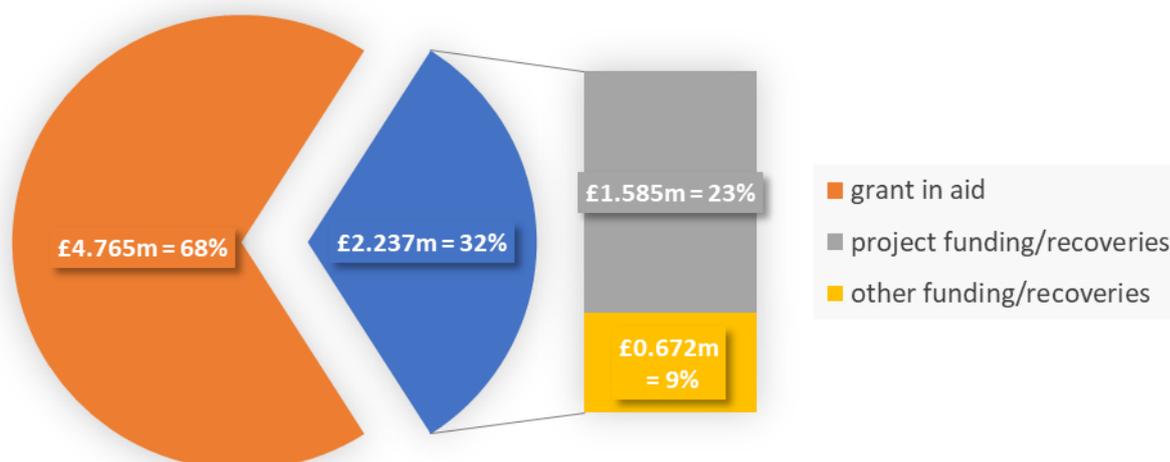
3. The following tables, included in the draft unaudited Annual Report and Accounts for the year ended 31 March 2019, summarises the net expenditure for the year and compares it to budget allocations from Scottish Government together with a table showing the reconciliation of the increase in Taxpayers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

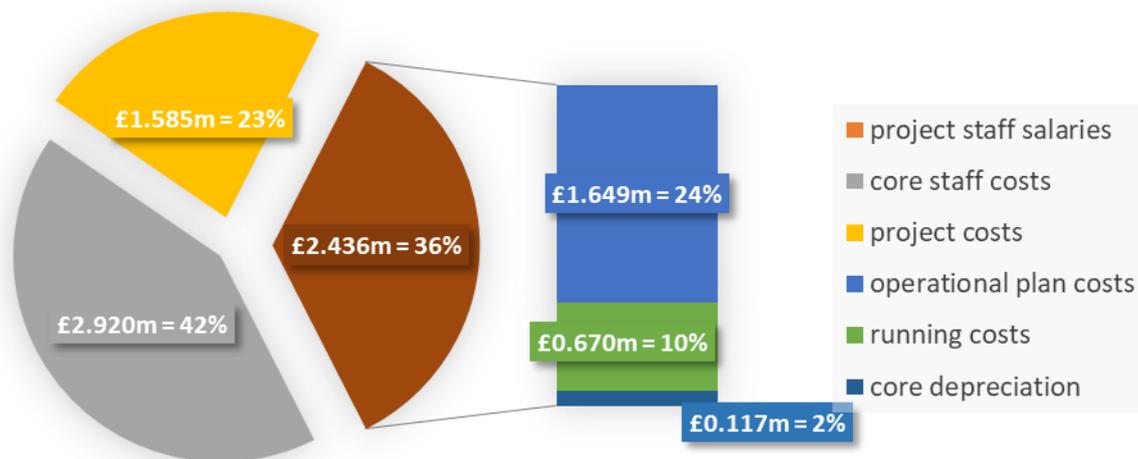
Table I	£,000
Resource and capital DEL received	4,765
Less net expenditure adjusted for capital grants	(4,565)
Less capital grants given	(20)
Remaining C DEL against non-current assets	180
Less depreciation	(119)
Transfer for year to Taxpayers' equity	61

Table 2	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:

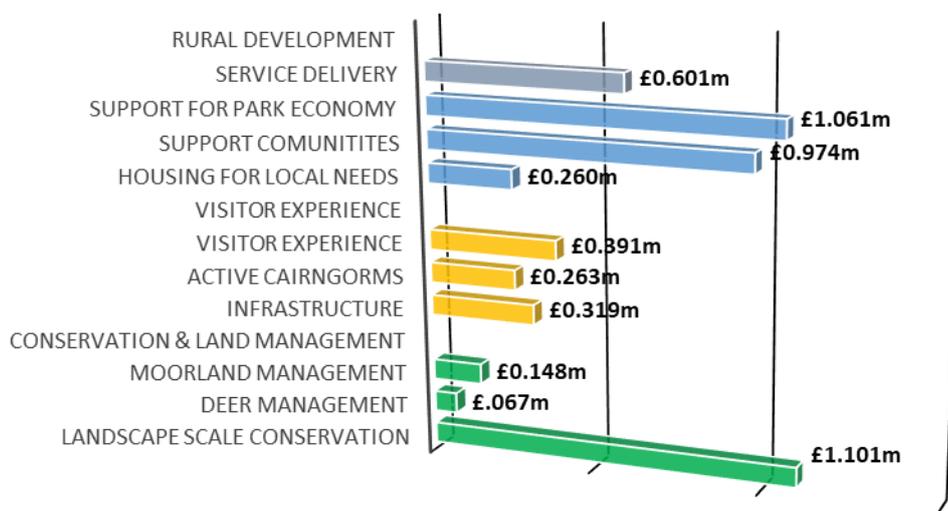
4. Total income, from all sources is reproduced in the graph below. Note that 33% of all spend by the Park Authority was met by recoveries, other income and contributions by project partners.





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

Expenditure on main themes was displayed as:



5. Comparison actual outturn to budget for core expenditure
6. The audit accounts were approved on 6th September by Grant Thornton. The intention is for the accounts to be laid before Scottish Parliament in October 2019.

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David Cameron
16 September, 2019

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