



Cairngorms
National Park Authority
Ùghdarras Pàirc Nàiseanta a'
Mhonaidh Ruaidh

Annual report and accounts 2023/24

...an outstanding national park, enjoyed and valued
by everyone, where nature and people thrive
together...

AITHISG BHLIADHNAIL AGUS CUNNTASAN 2023/24

...SÀR PHÀIRC NÀISEANTA, A THA A' CÒRDADH
RIS A H-UILE DUINE AGUS AIR A BHEIL IAD UILE
A' CUR LUACH, AGUS FAR A BHEIL NÀDAR AGUS
DAOINE A' SOIRBHEACHA...

Laid before the Scottish Parliament by the Cabinet Secretary for Rural Affairs, Land Reform and Islands, in pursuance of Section 26 of the National Parks (Scotland) Act 2000. The Annual Report and Accounts 2023-24 are being laid before Scottish Parliament by the Cabinet Secretary for Rural Affairs, Land Reform and Islands in pursuance of Section 22(5) of the Public Finance and Accountability (Scotland) Act 2000.

SG/2024/284: Cairngorms National Park Authority Report and Accounts 2023/24



CONTENTS

	Page
1 PERFORMANCE REPORT	
1.1 Key Personnel and Sponsoring Body	3
1.2 Chief Executive's Forward	5
1.3 The Park Authority	7
1.4 Strategic Aims and Priorities 2023/24 and Beyond	13
1.5 Key issues and Risks	16
1.6 Financial Performance Summary	17
1.7 Operating Performance Summary	25
2 ACCOUNTABILITY REPORT	
2.1 Governance Report	48
2.1.1 Directors' Report	48
2.1.2 Statement of National Park Authority's Responsibilities	54
2.1.3 Statement of Board's Responsibilities	55
2.1.4 Statement of the Accountable Officer's Responsibilities	55
2.2 Governance Statement	56
2.3 Remuneration Report and Key Information on Staff	67
2.4 Parliamentary Accountability Disclosures	84
2.5 Independent Auditor's Report to the Members of the Cairngorm National Park Authority, the Auditor General for Scotland and the Scottish Government	86
3 FINANCIAL STATEMENTS	
3.1 Statement of Comprehensive Net Expenditure	93
3.2 Statement of Financial Position	94
3.3 Statement of Cash Flows	95
3.4 Statement of Changes in Taxpayers' Equity	96
3.5 Notes to the Financial Statements	97
APPENDIX 1 Accounts Direction	119



1 PERFORMANCE REPORT

PERFORMANCE OVERVIEW

Cairngorms National Park Authority presents this Annual Report and Accounts for the year from 1 April 2023 to 31 March 2024 in accordance with The National Parks (Scotland) Act 2000.

The accounts have been prepared on a going concern basis as the Board and Accountable Officer believe that future liabilities will be met from a combination of cash budget allocation from the Scottish Government, future grants from partner agencies, and income from chargeable activities.

This overview outlines the purpose of the Authority and its performance during the year.

1.1 Key Personnel and Sponsoring Body

Sponsoring body

Environment and Forestry Directorate, Natural Resources Division, Scottish Government

The National Park Authority Board is made up of nineteen Board Members. Five members are elected by the community, seven are appointed by Scottish Ministers, and seven following nominations by the Local Authorities. The Board is led by the Convener and Deputy Convener.

Convener

Sandy Bremner - appointed 26 May 2023 (Convener from August 2023)
Xander McDade, Chair Governance Committee (Convener to August 2023, resigned 30 September 2024)

Board members

Chris Beattie
Geva Blakett
Jackie Brierton – appointed 1 June 2024
Peter Cosgrove - appointed 8 September 2023
Kenny Deans



Paul Gibb

Hannah Grist - appointed 26 May 2023

Russell Jones

John Kirk

Bill Lobban

Lauren MacCallum

Dr Fiona McLean

Eleanor Mackintosh - deputy convener from 8 September 2023

Duncan Miller – appointed 9 November 2023

Steve Micklewright – appointed 26 May 2023

Anne Ross

Derek Ross

Janet Hunter – deputy convener, resigned 7 September 2023

Douglas McAdam – resigned 31 October 2023

Dr Gaener Rodger -resigned 31 October 2023

The Board agrees the overall direction of the Authority and oversees the work of the Chief Executive and National Park staff. The executive management of the Authority is undertaken by an Executive team that comprises the Chief Executive and three Directors.

Chief Executive and Accountable Officer

Grant Moir

Directors

David Cameron - Corporate Services and Deputy Chief Executive Officer

Murray Ferguson - Planning and Place – retired 15 April 2024

Andy Ford - Nature and Climate

Gavin Miles – Planning and Place – appointed 1 May 2024



1.2 Chief Executive's Forward

I have pleasure in presenting the Cairngorms National Park Authority's Annual Report and Accounts covering its 19th year of operation, from 1 April 2023 to 31 March 2024.

September 2023 marked the 20th anniversary of the Cairngorms National Park – this means that I have had the privilege to have been at the helm for half of its life!

The Park Authority has been instrumental in securing millions of pounds for investment in the National Park, for example from the National Lottery Heritage Fund. The Tomintoul and Glenlivet Landscape Partnership project received £2.34 million to support regeneration projects in that special area of the National Park, whilst the Badenoch Great Places Project saw £352,000 invested into that area's cultural heritage. This year saw the conclusion of the Cairngorms Capercaillie Project, which brought in more than £2.9 million to help conserve this charismatic bird for future generations.

In December we found out that we had been successful in securing Lottery funding for the delivery phase of our Cairngorms 2030 programme. This five-year, £42 million programme will put the power to tackle the nature and climate crisis in the hands of the people of the National Park, benefitting people's health and wellbeing, developing sustainable transport solutions, and enhancing nature.

Something I am particularly proud of is how our ranger services have evolved over the last 20 years. Alongside the fourteen partner services that we collaborate with, the Park Authority has its own dedicated ranger service, including seasonal, trainee and volunteer rangers. All boosting the amount of 'boots of the ground', delivering for residents and visitors. The very dry spell of weather in June meant that the ranger teams were kept busy monitoring for fires, as well as providing advice and guidance to visitors. In January we sent out a consultation on potential fire management byelaws.

The climate and nature emergencies are far more prominent in our minds than 20 years ago. We have prioritised large-scale peatland restoration (over 3,000 hectares since 2014) and woodland expansion (over 5,000 hectares in the last five years), as well as river catchment restoration projects, working closely with land managers across the National Park.



There have been areas of work that have supported local businesses, particularly around training and support, working closely with partners including the Cairngorms Business Partnership and Growbiz. There is much to do on affordable housing, but more than 200 affordable homes have been given planning permission over the last five years alone. Furthermore, the Park Authority is the first planning authority in the country to introduce a minimum 45% affordable housing quota on developments in the communities that need it most.

There's been projects to conserve and enhance all manner of rare and special species including aspen, wildcats, waders, raptors, twinflower, pine hoverfly – and the return of beavers after an absence of 400 years. The first beavers to be translocated to the Cairngorms are settling into their new home after arriving in the National Park in December 2023.

None of this can be achieved by working alone. We continue to work with local businesses, national agencies, private estates, local communities, and many other organisations. There is only strength in partnership working.

We have much still to do but, after 20 years, I hope that people can see and feel the massive benefits that being in a national park – an internationally recognised status – can bring.

Grant Moir
Chief Executive and Accountable Officer
5 December 2024



1.3 The Park Authority

The Cairngorms National Park is the largest National Park in the United Kingdom and covers 4,525 square kilometres, twice the size of Loch Lomond and the Trossachs and 40% larger than the Lake District.

The Park Authority is a Non-Departmental Public Body sponsored by the Environment and Forestry Directorate, Natural Resources Division, Scottish Government, established under the National Parks (Scotland) Act 2000 with the purpose of being a model of sustainable development working towards achieving four statutory aims:

- 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.

Strategy and business model

The Park Authority has a key role in leading the delivery of the Cairngorms National Park Partnership Plan (NPPP). The Plan sets the context for close co-operation and partnership across public, private, and voluntary organisations in the Park, towards an agreed set of shared priority objectives. The National Park Partnership Plan sets out the long-term outcomes for the Park and provides the overall guide for strategic alignment between public agencies, private companies and community organisations within the Park who are signatories to, and partners in, delivery of the Cairngorms NPPP.

Over the course of the last year the Park Authority has developed and extensively consulted on a new NPPP to span 2022 to 2027. This new NPPP was approved by the Park Authority's board in June 2022 and by Scottish ministers in August 2022.

The Park Authority's Corporate Plan is derived from the NPPP 2022-27. The Corporate Plan for the period 2017-22 was approved by the Board and Scottish Ministers in Spring 2018. Subsequently, the Authority operated against a transitional plan bridging the period between the end of the 2017-22 NPPP and the commencement of the 2022-27 Plan. In the wider Scottish context, the Park



Authority will also work on ensuring greater strategic alignment to ensure delivery of key national strategies, such as current and future Programmes for Government and other relevant national strategies.

Our strategic work includes being an active member of the Environment and Economy Leaders' Group, together with input to a range of national leadership and stakeholder groups.

Our commitment

Our vision, mission statement and values, are led by our board and staff and are central to our purpose and strategic context:

Our vision – an outstanding National Park, enjoyed and valued by everyone, where nature and people thrive together.

Our mission – to lead the way in delivering for the Cairngorms National Park by bringing people together towards a common purpose, enhancing the Park for everyone and inspiring new generations to be Park Champions.

Our values – the Park Authority is an open, inclusive, innovative, and professional organisation that behaves with integrity. The Park Authority will also operate in an environmentally friendly way that provides leadership in this area.

Our culture – ...to be the best small public body in Scotland.

We aspire to be the best small public body in Scotland. Our staff survey results, undertaken every two years through “The Best Companies Survey”, have shown that we are a people-oriented organisation performing well. We are listed amongst the Top 100 Not for Profit Organisations in the UK, and we are also recognised by Flexibility Works as one of the Top 10 employers in Scotland because of our approach to flexible working for our staff group.

We will continue to build on our Organisational Development Strategy to imbed a high performance, high achieving and high-quality culture based on an equalities and staff focused culture. The Park Authority will continue to be innovative and quick to act and will empower staff to deliver the strategies put in place by our Board.



Aims and objectives

The Park authority's objectives for the year were formed around the themes of Nature & Climate, People, and Place:

Nature & climate

Woodland expansion

Peatland restoration

Nature restoration:

- freshwater restoration
- raptor conservation
- capercaillie conservation
- re-introduction of species

People

Creation of paths and long-distance routes

Provision of ranger services

Improvement of visitor infrastructure

Formulating approaches to active travel

Place

Monitoring the Cairngorms Local Development Plan

Delivering housing

Contributing to the development of the wellbeing economy plan

Creation of a sustainable tourism action plan

In addition to delivery of our established objectives, we continue to give strategic focus to our work towards a sustainable nature-based, economic recovery from the impacts of COVID 19 in the Cairngorms, while at the same time, delivering urgent action to address climate change. Our 'Net Zero with Nature' Strategy and our Green Recovery Strategy were approved by our Board in 2020.

Performance against these objectives was strong. 2,800ha of new woodland were approved and 1,340ha of peatland were restored; extensive consultation was undertaken, both with the community and with the partners to the National Park Partnership Plan, on a range of issues including fire management, farming and landscape-scale land and water management; substantial path works were carried out; ranger services were active between April and October; the capercaillie project (funded by the National Lottery Heritage Fund) was brought



towards completion, and 18 beavers were introduced over 3 sites around the Park.

The scale of the Park Authority's workforce and sphere of operations continues to expand. Overall, the Park Authority's responsibility for funds under management, primarily made available by Scottish Government, increased from £13.4m in 2022/23 to £14.5m in 2023/24.

Looking Forward

This dynamic, responsive organisational ethos will continue. The Park Authority will continue to look at new ways to operate to deliver our commitments in the current National Park Partnership Plan. This will include continuing our success in looking for alternative funding opportunities, including applications to funds such as the National Lottery Heritage Fund, and sponsorship opportunities. It also includes collaborating with partners to deliver improved services. We continue to strive for more efficient, and sustainable internal working practices through delivering against our Organisational Development Strategy.

Our future funding, from Scottish Government and from external funding partners, has remained at a similar level for 2023/24, allowing us to consolidate the work of previous years. The Seasonal Ranger Service will continue for a fourth year, while we augment this support for visitors with capital investment in visitor infrastructure. Over 2024/25 we will further build our capacity to deliver peatland restoration and through this work act on climate change.

In 2021/22 we secured approval from National Lottery Heritage Fund (NLHF) for the Heritage Horizons Cairngorms 2030 Programme. Our implementation of the Development Phase of this programme, alongside a wide range of partners, continued through 2022/23, and invested £3.8m, inclusive of £1.7m of NLHF funding, across more than 20 projects in scoping, trialling, and finalising plans for the 5-year, £42m delivery phase. Approval to proceed with the delivery phase was received in December 2023. Projects cover conservation, rural regeneration, access, and sustainable transport amongst other areas of work. This programme of work is a further significant step change in the Park Authority's scale of operations.

Our budget for the 2023/24 financial year, approved by the board in March 2023, provides total funds under management for the year ahead of £13.6m. Our next



4-year Corporate Plan, spanning 2023 to 2027, was approved by the Board at its meeting on 24th March 2023.

Performance monitoring

The various aspects of the Park Authority's performance – financial, organisational, and operational - are reported over the course of the year to the Authority's Board and its sub-committees. These reports are available on our website.

By the nature of the Park Authority's role, in seeking to lead collaborative effort to tackle the big issues for the Cairngorms, performance is rarely entirely controllable by the Park Authority. Rather, achievement of objectives requires effective leadership and influencing, and collaboration and engagement with our partners, combined with our direct investment of finance and staff resources, to address our priorities.

Risk management

Risk management and consideration of issues arising that may impact the delivery of our strategic corporate priorities are central to our management activities within the Park Authority. The Management Team reviews strategic risks at least quarterly, and we have developed and embedded risk management practices, together with project management processes, to take full cognisance of these core aspects of effective organisational and strategic control arrangements.

The Park Authority has refreshed its Strategic Risk Management Strategy and associated Strategic Risk Register, which, in tandem with our corporate performance and monitoring system, details the key issues and risks around delivery of our Corporate Plan together with the strategic objectives and key performance indicators set out in that plan. The Board receives detailed reports and comments on key issues and risks twice annually, with the Board's Audit and Risk Committee reviewing strategic risk management between these Board meetings.

Significant projects also have their own embedded risk registers and risk mitigation plans, for example, we have established separate risk registers to support the delivery of the Cairngorms 2030 Programme. More information on risk and internal controls can be found in the Governance Statement within this document and in our Risk Management Strategy.



The key risks faced by the Park Authority included:

- **Financial resources:** in-year adjustments to funding provided by Scottish Government; difficulties in planning future programmes within the context of potential financial constraints. We continue to liaise with Scottish Government through our sponsorship team and the Peatland Action Team, highlighting our achievements and aligning our delivery to the aims of the Government. Our corporate plan is prioritised around anticipated Scottish Government budget allocations, taking into account expectations of funding constraints. We continue to support partners such as Cairngorms Nature and the Cairngorms Trust in securing inward investment.
- **Human resources:** increased workload and high activity generated from concurrent programmes of activity - corporate plan and large-scale projects. Strategic and operational plans have been developed with externally funded project delivery as intrinsic elements of plans to ensure delivery capacity is considered fully. The importance of staff management and task prioritisation are reinforced through leadership meetings. Performance Development Conversations take place regularly with all staff, to check on staff workloads and capacity.
- **Technical issues:** cyber-security issues with associated threats of fraud and theft. We carry out daily review of the Scottish Cyber Coordination Centre threat summaries and take appropriate follow up action. Progress towards Cyber-security plus accreditation is underway.
- **Reputational issues:** the good reputation of the Authority as a foundation for collaboration with stakeholders. We manage stakeholder expectations through:
 - Targeted communications
 - Further development of stakeholder relationships.
 - Development / strengthening of strategic partnerships.
 - Ongoing assessment of operational risk management and mitigation in our communications.



PERFORMANCE REPORT: PERFORMANCE ANALYSIS

This section provides information on the performance of the organisation over the year ended 31 March 2024, our aims and priorities, our achievements and financial results.

1.4 Strategic Aims and Priorities 2023/24 and Beyond

We contribute to delivery of the long-term outcomes in the Cairngorms National Park Partnership Plan 2022-27 (NPPP) through working to achieve our agreed Corporate Plan strategic objectives.

Our strategic aims and priorities are set out across the three themes of Nature and climate, People, and Place. Each of these themes sets out a number of priority outcomes in line with the Cairngorms National Park Partnership Plan. Corporate Services and Communications support the main themes and their outcomes. The Plan was approved by Scottish Ministers in August 2022.

Nature – a carbon negative and biodiversity rich National Park with better functioning, better connected and more resilient ecosystems.

Outcomes:

1. Moorland is more diverse,
2. Woodland is expanding,
3. Peatlands are restored,
4. Rivers are reconnected,
5. Species are recovering,
6. Farming is carbon neutral.

People – a wellbeing economy that works for all the people of the Cairngorms.

Outcomes:

1. Communities are empowered,
2. Wellbeing comes first,
3. Green jobs are growing,
4. The Cairngorms is a Park for All,
5. Volunteering is on the rise,
6. Young people stay and thrive.



Place – a place that people want to live in, work in and visit that works for all.

Outcomes:

1. Housing is more affordable,
2. Transport is more sustainable,
3. Communities are connected,
4. Visitor facilities are first class,
5. Cultural heritage is celebrated.

Support themes

The delivery of the themes and priorities is supported by the Communications and Corporate Services teams. Our Communications team works with visitors, communities, and stakeholders to raise the profile of the Park and create a connection and commitment to care for it. Our Corporate Services team ensures the delivery of effective, efficient, and sustainable services in addition to promoting the highest standards of governance, both within the Park Authority itself and also in working with community and voluntary organisations involved in delivery of NPPP priorities.

Corporate services

The aim of the Corporate Services team is to deliver effective, efficient, and sustainable services, promoting the highest standards of governance to support delivery of the Corporate Plan and Cairngorms National Park Partnership Plan by the Park Authority and our community and charity partners. We also play an active role in the Environment and Economy Leaders' Group.

Priorities:

- Implement the Organisational Development Strategy and embed the organisational and cultural improvements to make the Park authority the best small public body in Scotland.
- Ensure that our accommodation and its infrastructure support the delivery of the Organisational Development Strategy.
- Deliver ongoing service improvement, including appropriate shared services development and operation, to the Park Authority, other public bodies and the community and charitable organisations we support.



- Promote and support the highest standards of governance and management, including equalities actions, within the Park Authority, other public bodies and the community and charitable organisations we support.

Communications and engagement

Communicating with a wide range of stakeholders – from local residents to visitors, businesses and land managers – is vital for the work of the Park Authority. It supports the work being undertaken across the organisation to deliver on the Nature and Climate, People, and Place priorities outlined in our National Park Partnership Plan. Our role is to raise the profile of the National Park and create meaningful connections between key audiences and the landscape of the Cairngorms. We are seeking to build a community of people who actively support and care for the National Park and who benefit from doing so.

Priorities:

- Deliver the Communication and Engagement Strategy and increase awareness, engagement and involvement with the National Park.
- Coordinate engagement for our Cairngorms 2030 programme and tell the story as it progresses, helping stakeholders see their role in tackling the nature and climate crises.
- Ensure high quality internal communications that help deliver the key priorities of the Corporate Plan.
- Celebrate a diverse range of perspectives and experiences in our communications, helping the Cairngorms become a 'Park for All' where everyone is welcome.



1.5 Key Issues and Risks

Strategic delivery

Delivery of the National Park Partnership Plan will test the potential for enhanced approaches to conservation and the protection of endangered species, including delivery of outcomes on wildlife crime. Unrealistic expectations of what the Park Authority and its partners can achieve in the face of the significant risks presented by climate change, species extinction, flood management and fire are being managed through communication and collaboration.

Financial resources

The Scottish Government's continued and heightened concerns on forward stability of current financial allocations presents the risk of in-year adjustments, and uncertainty over future year funding levels. Constraints on public sector finances may restrict our capacity to allocate sufficient resources to deliver the corporate plan and may also affect the availability of partnership funding for shared activities.

Human resources

Delivery of externally funded projects has become an intrinsic part of our operational planning so that we maintain the capacity of the organisation to achieve project outcomes, while working in an increasingly competitive and restricted recruitment climate. These projects are enabling the Park Authority to extend its influence by taking on new types of work. The Authority is working to improve the knowledge and skills of colleagues contributing to these new activities. Pay pressures are being managed in line with Scottish Government policy, and in collaboration with staff and unions.

Technical issues

The Authority recognises its dependency on information technology for effective and efficient operations. The incidence of cybercrime increases the need for investment in both security measures and resourcing of IT services. Business continuity planning remains a focus.

Reputation

The Park Authority acknowledges the importance of its relationships with stakeholders. Much of the Authority's work is carried out in partnership with organisations and communities within the Park and the good reputation of the Authority is a foundation for this collaboration.



1.6 Financial Performance Summary

This section provides a summary of the Park Authority's financial performance for the year against the Board approved budget and grant-in-aid awarded by the Scottish Government.

The Park Authority is expected to manage its budget in accordance with the Framework Agreement made with Scottish Government, and the Scottish Public Finance Manuals, and to deliver an outturn for the financial year within Scottish Government's budget limits. The commentary and tables below show how the budgets agreed by the Board have been applied during the year with comparisons to previous years' income and expenditure.

Income

The main source of our funding for the year was grant-in-aid funding from our sponsoring body, the Environment and Forestry Directorate, Natural Resources Division, of the Scottish Government.

We also acted as Accountable Body for the National Lottery Heritage Fund (NLHF) supporting significant ongoing projects: the delivery phase of the Capercaillie Framework, and the successful completion of the development phase of the Cairngorms 2030 Project (Heritage Horizons). We were successful in being awarded funding by NLHF to continue our work on Cairngorms 2030 into its delivery phase, and work on this began in January 2024.

The grant-in-aid settlement represents an agreed budget with our sponsoring department with an agreed level of funding support representing the Park Authority's allocations of Departmental Expenditure Limits (DEL), which covers all expenditure net of income from all other sources. DEL is further split between cash allocations to meet operational cost (resource or RDEL) and capital expenditure (capital or CDEL) and non-cash allocations. The non-cash allocation covers depreciation and impairment of non-current assets (capitalised tangible and intangible assets), together with right-of-use assets (rental properties, leased vehicles and leased office equipment) carried in the Statement of Financial Position at the year end.

The grant-in-aid settlement for 2023/24 was again favourable and increased in total by £1.158m and included an uplift of £0.631m for peatland restoration, and a capital increase of £0.500m.



The following income and expenditure account provides a summary of our actual financial performance, cash, and non-cash, for the year against the final budget approved by the Board on 24th March 2023.

Income and expenditure	Outturn	Budget	Variance
	£'000	£'000	£'000
Income			
Grant-in-aid Resource funding	7,658	7,658	-
Grant-in-aid Capital funding general	1,100	1,100	-
Grant-in-aid Capital funding peatland recovery	2,736	3,636	(900)
Grant-in-aid Capital funding nature recovery	300	250	50
	11,794	12,644	(850)
Other generated income*	699	182	517
Community Led Local Development (CLLD)	365	330	35
Cairngorms Capercaillie project	966	-	966
Cairngorms 2030 (Heritage Horizons)	645	-	645
	2,675	512	2,163
Finance income (bank interest)	93	-	93
Total income	14,562	13,156	1,406
Expenditure			
Staff and board costs**	5,725	5,033	692
Running costs	894	945	(51)
Operational plan costs	2,526	3,006	(480)
Peatland capital spend	2,777	3,636	(859)
Community Led Local Development (CLLD)	364	300	64
Nature Recovery capital spend	302	250	52
Cairngorms Capercaillie project	966	-	966
Cairngorms 2030 (Heritage Horizons)	645	-	645
Total expenditure	14,199	13,170	1,029
Finance expenditure (interest on leases)	34	-	34
	14,233	13,170	1,063
Surplus/(deficit) on cash activities	329	(14)	343
Depreciation (non-cash)	333	-	333
Outturn taken to Taxpayers' reserves	(4)	(14)	10

*includes project staff costs recovered

**includes project staff costs

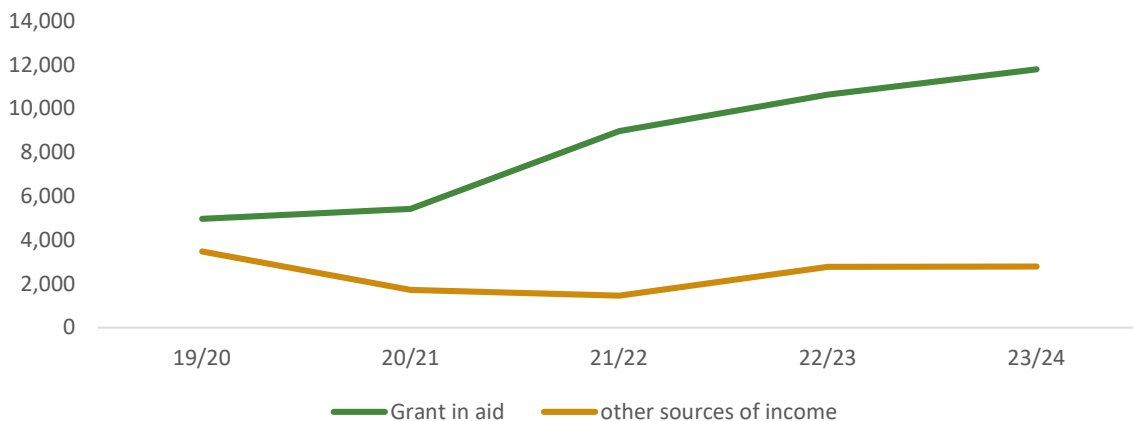


Operating income

Income from all other sources, including partner funding, increased slightly over that received in 2022/23. Project income increase by £0.107m, with income from the Cairngorms Capercaillie increasing as the project nears completion, and income from the Cairngorms 2030 (Heritage Horizons) development phase reducing as it completed and moved into the delivery phase, which started in January 2024.

Overall total income has grown by 173% over the five years since 2019/20, with grant-in-aid growing by 237%, as is highlighted by the graph below:

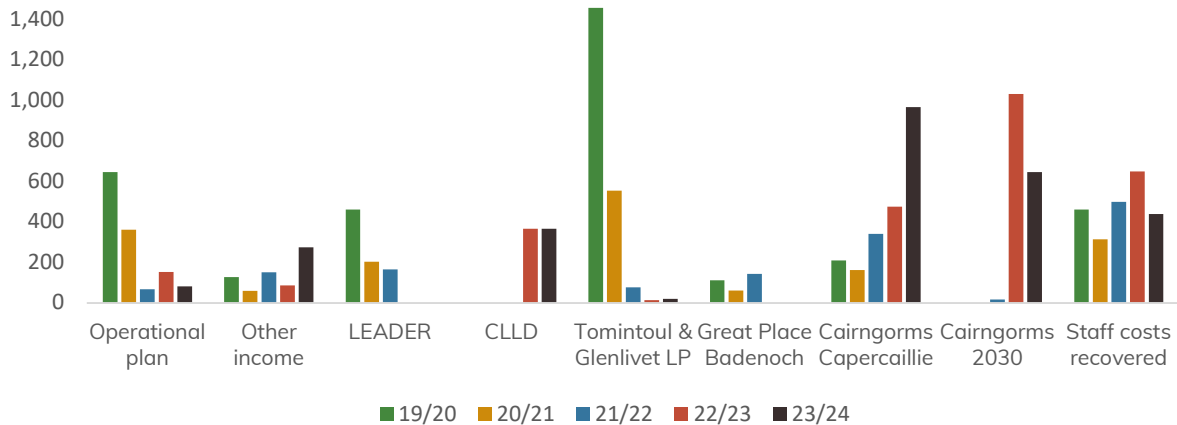
Total income 5 years to 2023/24



The sources of other generated income are variable depending on the stages of progress of projects during a financial year and changes to the emphasis and objectives in the corporate plan. For the five years since 2019/20, the split of the income, including completed projects, significant ongoing projects and operational plan activity is:



Operating income 5 years to 2023/24



Income from operational plan activities has consistently reduced over the five-year period, reflecting the change in emphasis towards significant ongoing projects supported by the National Lottery Heritage Fund, and the realignment of operational plan objectives as the Authority moved towards Cairngorms 2030. To an extent it also reflects the reduction in funding available from other public sector bodies, or bodies funded by central government.

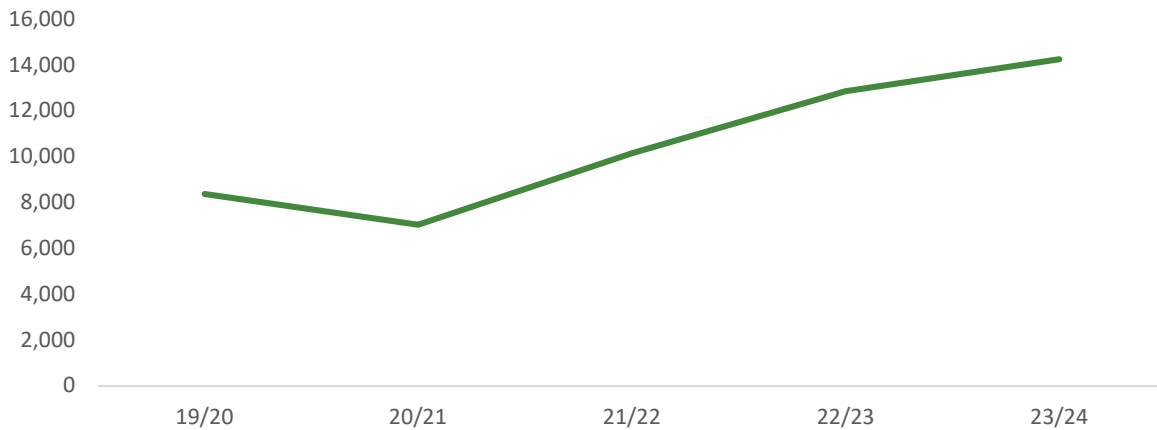
The LEADER programme was replaced in 2022/23 by the Scottish Government funded Community Led Local Development (CLLD) programme. The Tomintoul & Glenlivet Landscape Partnership closed in 2021/22 with a five-year management and maintenance (M&M) period ending in early 2026/27. Once the M&M funds set aside at the end of the project have been spent no further funding will be available. The delivery phase of the Cairngorms Capercaillie project is now set to end in early 2024/25 so the bulk of the project expenditure has been incurred. During 2023/24 the development phase of the Cairngorms 2030 project (Heritage Horizons) ended. The delivery phase of the project was given the go ahead in November 2023 with only staff costs incurred to the end of the 2023/24 financial year. Overall spend on the project, development and delivery phases, for 2023/24 was £0.645m.

Operating expenditure

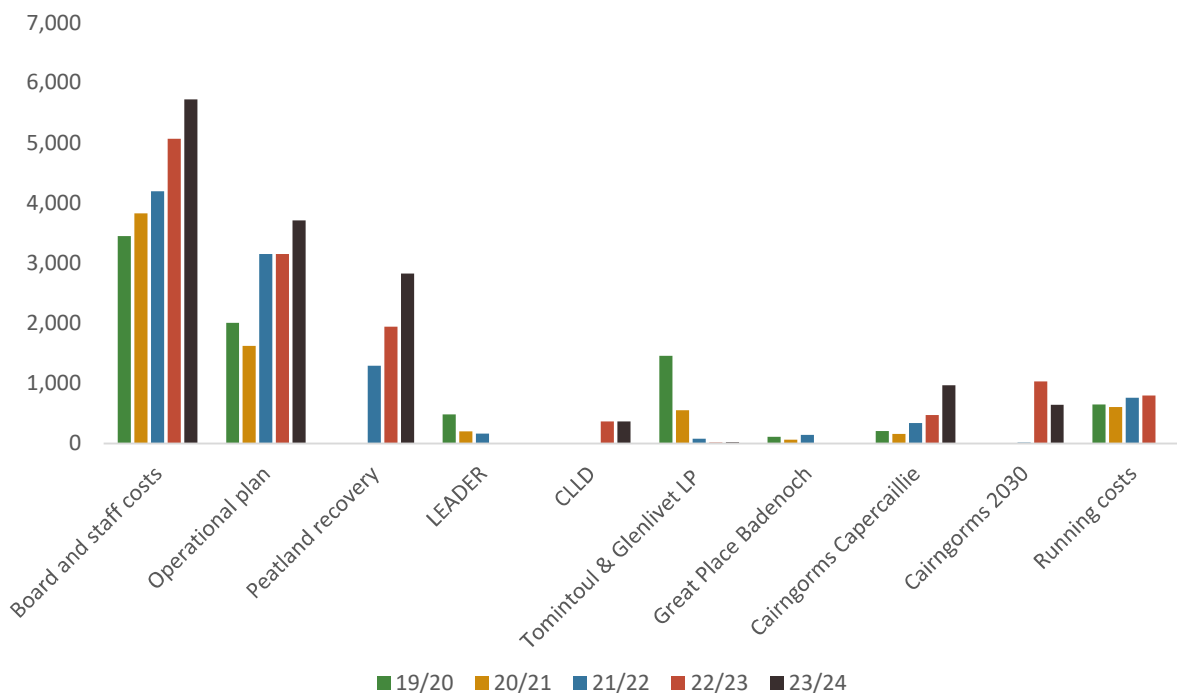
Overall, the increase in income is matched by an increase in expenditure, irrespective of source.



Total expenditure 19/20 to 23/24



Expenditure 5 years to 2023/24 (excluding depreciation)



Staff costs, including Board fees, net of recoveries, accounted for 36% of total income (2021/22 33.0%). As a percentage of the grant-in-aid received this was 44.8% (2022/23 41.6%).

By agreement, the Scottish Government reduced Peatland grant-in-aid in year, and we ended underspent on the reduced grant awarded by £0.053m. 15



projects were supported in 2023/24, with an estimated 1,340ha of peatland brought into restoration, against a target for the year of 1,319ha.

Non-cash

A non-cash budget of £0.570m was allocated by Scottish Government for 2023/24 (22/23 £0.510m) to cover depreciation of capitalised intangible and tangible assets and right-of-use assets.

Transfer to / from Taxpayer's funds

We are transferring £0.004m from accumulated Taxpayer's equity for the year (22/23: transfer to Taxpayer's equity £0.235m) as summarised in the table below.

	£,000
Total cash grant-in-aid received	11,794
Less net expenditure	(11,465)
Less depreciation	(333)
Transfer for year from Taxpayers' Equity	<u>(4)</u>

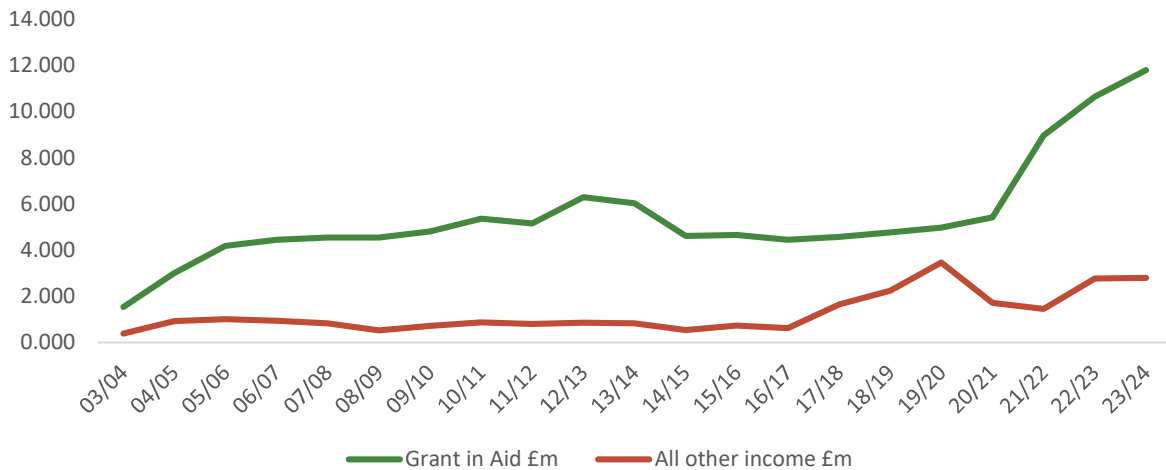
The transfer from Taxpayer's equity covers an overspend that amounts to 0.03% of grant-in-aid received, an outturn that is well within our Key Performance Indicator for annual expenditure (overspend of no more than 1%; underspend of no more than 2%).

20 years on...

2023/24 saw the 20th anniversary of the establishment of the National Park in 2003. (The establishment date was 25 March 2003 with the Park Authority becoming fully operational, taking on all its statutory powers, on 1st September 2003.) The Park is currently the second one in Scotland, with Scottish Government committed to creating another national park by 2026.

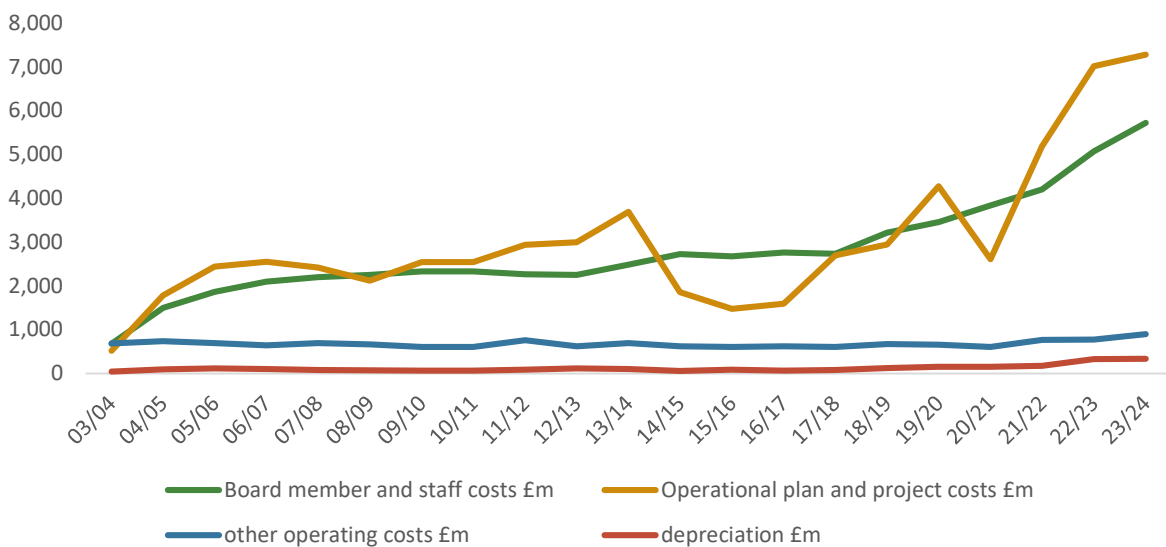


Income since 2003/04



Total **income** in the first year was £1.927m and is now £14.562m.

Total **expenditure** in the first year was £1.915m and is now £14.233m.



Since 2003/04, £141.312m has been invested in the Park (£114.704m from grant-in-aid and £26.608m from all other sources).

Staff numbers have grown from 35 (noted in the accounts at 31 March 2003) to 111. Of those 35, six, remain in post. Murray Ferguson, a director since the inception of the park retired on 15 April 2024. Eleanor Mackintosh was one of the



original board members and has served in post since joining the Board in September 2023.

Twenty years on, the Park remains the biggest National Park in the UK, covering 4,528sq km (1,748sq miles). It is twice the size of the Lake district National Park and is bigger than Luxembourg.

Changes in non-current assets

Movements in non-current assets are shown in notes 9, 10 and 11.

Charitable donations

There were no charitable donations made in the year or in the previous year.

Relationship with suppliers and partners

Our supplier payment policy complies with the terms of the Better Payment Practice Code. During the year to 31 March 2024, the time taken to pay creditors achieved an average of 9.08 days (2023: 9.11 days) against a target of 10 days (2023: 10 days), with 69.40% (2023: 73.16%) of payments being made by the target date.

Anti-bribery and corruption

The Park Authority has adopted a zero-tolerance policy against, fraud, bribery and corruption reflected in clear policies on conduct expected from staff and on hospitality. There were no reports of fraud during the year. (There was a cyber-based fraud in 2022/23, which resulted in a financial loss of £15,000).

Ministerial Direction

There were no ministerial directions received from Scottish Government in 2023/24.



1.7 Operating Performance Summary

As set out in the preliminary sections of this report, the Park Authority has made significant, positive progress in the realisation of our strategic objectives in this first year of the four-year Corporate Plan for 2023-2027.

The Park Authority's Board receives quarterly updates from the Chief Executive on activities and performance. The most recent such report is available at: <https://cairngorms.co.uk/working-together/meetings/meeting/board-2023-09-08/> where the report is available as a downloadable document. All quarterly update reports are published on our website to allow ongoing, open public awareness of the work of the Park Authority. We have distilled the key highlights and outstanding issues in the delivery of our strategic aims in the following sections of this Annual Report.

2023/24 Activity Highlights

Nature and climate

Woodland expansion

Approximately 2,800ha of new woodland were approved in the National Park in 2023/24. This is a significant increase from the approximately 400ha that were approved in 2022/23. Park Authority staff continue to work closely with Scottish Forestry and with representatives from the Confederation of Forest Industries (Confor), to identify how the Woodland Challenge Fund and staff resource can be used to support further woodland expansion in 2024/25.

Peatland restoration

Capital funding in grant awards to land managers for peatland restoration totalled £2.8m. 15 projects were supported in 2023/24, with an estimated 1,340ha of peatland brought into restoration, against a target for the year of 1,319ha. Contractor capacity has grown and landowner enthusiasm remains high across the entire range of land management.

Moorland management

The Wildlife Management and Muirburn Act has now received Royal Assent. Grouse Moor Licensing is expected to up and running by 12th August 2024. The Muirburn Licensing system will take longer to develop but should be in force by



15th Sep 2025. The final Act will be underpinned by Codes of Practice on Muirburn and on Grouse Moor Management.

Integrated Fire Management Plan

Park Authority staff have consulted widely with land managers, practitioners and agencies involved in fire management, agreeing a structure for the Integrated Fire Management Plan. The Plan will comprise three main elements: prevention, response and increasing resilience in a changing landscape. The Plan will be drafted by the end Autumn 2024 for further input from stakeholders and subsequent presentation at the Wildfire Conference in November 2024.

Farming

This year saw the formation of the Cairngorms Agricultural Advisory Group. Members of the group have a representative role from agencies and organisations involved in agriculture, and from the farming and crofting community across the whole Cairngorms National Park. The group's focus will be on facilitating good engagement and information flow, providing advice and guidance on Park Authority plans and policies, and collaborating on delivery of National Park Partnership Plan objectives.

Landscape-scale partnerships

During the year, the Park Authority convened meetings to coordinate landscape scale collaboration involving the public, private and charitable sectors with mutual objectives for land and water management in the upper Dee catchment and Angus Glens respectively. As a result, the Park Authority, in collaboration with partner agencies, organisations and community representatives, is coordinating a Dee Resilience Plan.

The Plan will inform management at a landscape scale across the multiple, inter-related objectives of water quality, flow, flood resilience, abstraction, improving natural capital and ecosystem services, restoration and improving biodiversity, and species conservation. It will consider the costs and relative impacts of different nature-based and engineered interventions and support decision making as to where to best concentrate resource and effort to deliver maximum benefit.

Similarly, the Angus Glens partnership has objectives to coordinate across three key themes of natural capital, community wealth-building and visitor services. Work has begun to focus on taking a natural capital-based approach to land use decision making.



Species recovery - Beaver

Following extensive consultation with the agricultural community, fishing interests, the public and other key stakeholders, NatureScot approved our application for a licence to translocate beavers to the Upper Spey catchment. A five-year licence for up to 50 beavers was granted. We have worked closely with partners to facilitate the first releases and a total of 18 beavers have been released across 3 sites. A monitoring plan is being implemented and dialogue continues with landowners and managers.

Species recovery - Capercaillie

The Cairngorms Capercaillie Project, funded by the National Lottery Heritage Fund is drawing to a close. The project has been successful in achieving its aims to raise awareness, build understanding, empower communities, improve habitat, and provide resources to help secure a long-term future for capercaillie in the UK. A comprehensive evaluation of the project has been carried out to identify impacts and learning that will support coordinated action in future. The project is now in the legacy planning phase. Legacy work is underpinned by the Capercaillie Emergency Plan, which involves working with communities, agencies, and land managers to ensure sustainability of areas of work.

Species recovery – Raptor conservation

Following the development of a raptor conservation strategy in 2022, we recruited a Raptor Conservation Officer to deliver our strategic aims towards eliminating raptor persecution as a barrier to the recovery of raptors. The three-year raptor project is dedicated to achieving healthy populations of raptors in the national park. The project will be underpinned by robust data and evidence. A vital role of this project is to develop a strong partnership approach to raptor conservation and raise awareness about raptors and their importance. This will be undertaken through a program of engagement and communication with land managers and wider stakeholders including communities within the Park.

People

Paths and Long-distance Routes

Major capital investment in the upland path network within the National Park, carried out over the course of the past 20 years, is now complete, allowing the focus to shift to ensuring upkeep. The Park Authority is supporting Outdoor Access Trust Scotland (OATS) on a new mountain paths project that incorporates repair work, as well as volunteer skills development and learning opportunities.



New visitor pressures, such as those caused by the increasing enjoyment of e-bikes, are being addressed by the development and evaluation of some new building techniques.

The Park Authority has undertaken detailed path inspections to create a baseline record of the condition of the using the Geographical Information System (GIS). This information has been invaluable in helping address the impact of storm damage and will help guide future prioritisation of investment

Upgrades made to the Speyside Way include path resurfacing, reinstatement of the original path width, re-grading of sub-base, implementation of drainage repairs, fencing and ancillary works. Planning permission has been granted and funding sourced for the middle section of the new path from Braemar to Keiloch. The project is funded through collaboration between OATS, Aberdeenshire Council and the Park Authority.

Ranger Services

Cairngorms National Park Authority Ranger Service patrols were active in the Park between April and the end of October. The team consisted of 5 permanent and 11 seasonal staff, supported by a group of Trainee Rangers. Rangers were also deployed to assist with activity such as path and safety inspections following flood events.

The Junior Ranger Project helps to create a pathway into Ranger related or other rural careers. Two of our Junior Rangers attended the International Junior Ranger Camp in Frederikshavn, Denmark, from 7 to 14 July 2023. The Cairngorms National Park Junior Ranger Project won the Education Award category of Scottish Land & Estates "Helping it Happen Awards 2023".

Cairngorms National Park Authority organised the Annual Ranger Gathering of all Ranger Services at Glenmore Lodge in October which was well attended and focused on promoting collaboration.

Tourism Infrastructure

Grant funding in excess of £350k was provided through the Park Authority's Visitor Infrastructure Improvement Programme to help deliver projects identified in the Strategic Tourism Infrastructure Plan. This included investment in car parking, public toilets, path improvements including improving access for those



with a disability or limited mobility. An updated Infrastructure Plan was developed to include projects included in the successful Cairngorms 2030 bid.

Volunteering and Health Walks

30 new Volunteer Rangers were recruited and trained over the winter months and were out “on the ground” from early spring 2023 with a further 26 recruited and trained in winter 2023/24 ready for summer 2024. A staff volunteering day was held in early May to tie in with the national volunteer activity being held in conjunction with the King’s coronation. A second Volunteer Manager was recruited to manage the higher numbers of volunteers and continue building towards the National Park Partnership Plan target of 200 volunteers by 2030. In addition, 12 new volunteer Health Walk Leaders joined the team to manage Health Walks across Badenoch and Strathspey.

Youth Action Team

A successful and well attended Youth Climate Camp was held at Badaguish from 7 to 11 August. The event included a celebration of Youth LAG and their efforts to distribute funds to local projects. During the year the Youth Action Team chose to fund 15 projects with a total value of £6,504. This brought the total number of projects funded to 84 and a total awarded of £84,000.

Members of the Youth Action Team attended the Europarc conference in the Netherlands, and the Scottish Rural and Islands Youth Parliament in Fort William, where they played a starring role in presenting the outcomes of the discussion sessions to decision makers. Ten specific themes were identified as a focus for future activity including the need to support young carers in rural areas. A representative of the group from the Cairngorms was then selected to present their work to the full Scottish Rural Parliament in the following days and sat on a panel alongside the Deputy First Minister, where Cairngorms National Park was identified as trail-blazing for rural youth action.

In January this year members of the Cairngorms Youth Action Team joined other young people from around rural and island Scotland to attend a debate on rural youth issues tabled by Cabinet Secretary Marie Gougeon. During the debate there was cross party support for including the voice of young people in decisions that would affect their futures. They also had the opportunity to meet the First Minister and discuss their list of issues with Cabinet members.



Active Travel

Over 100 active travel infrastructure projects in and between communities were identified through the Cairngorms 2030 development work, and these have been developed into a strategic plan laying out the approach to delivery to 2045. Some of the higher priority projects within 6 communities were the subject of additional funding applications in early 2024 to deliver more detailed design work.

Additional support was given to two community led active travel projects including with more advanced design work for a route between Dulnain Bridge and Grantown on Spey.

Place

Local Development Plan

The evidence base for the next Local Development Plan has been built, and the Park Authority has started the wide pre-plan engagement with stakeholders that the Scottish Government's guidance advises. In addition to participating in Community Action Planning events that help to provide evidence of local issues and aspirations, the team have undertaken work with the Cairngorms Youth Action Team.

Housing Delivery

The Park Authority has continued to provide support to Cairngorms Business Partnership and has liaised with key communities who are developing community-led housing projects. The Community-led Housing Group was re-established and held its first meeting in June. Communities in the park that are actively progressing housing projects were invited to attend and discuss their progress. The aim of the group is to share information and explore relevant funding or support available from the public sector.

Community Led Local Development

The Park Authority hosted a community event in December for all community councils, associations and development trusts. The aims of the event were to develop a new way of sharing information with all communities, to allow the sharing of good practice, and to provide a forum for feedback.

The development of local Community Action Plans for Nethy Bridge, Kincaig, Strathdon and Braemar has been facilitated and supported through our partnerships and funding to Voluntary Action Badenoch and Strathspey (VABS) and to the Marr Area Partnership (MAP).



Wellbeing Economy Project and Economic Steering Group

The Cairngorms Economic Steering Group contributed to the development of the Wellbeing Economy Action Plan. The Cairngorms Business Partnership Conference was held on 6 November and was well-attended; keynote speeches covered 20 years of the National Park and the use of Artificial Intelligence.

Sustainable Tourism Action Plan

Cairngorms National Park Authority was re-accredited with the European Charter for Sustainable Tourism in Protected Areas until 2028. Xander McDade, (Cairngorms Tourism Partnership Chair) attended the awards ceremony at the European Parliament in Brussels in late November.

Communications and engagement

Communicating with residents, visitors, land managers, businesses and other stakeholders is vital for the work of the Park Authority and for the wider reputation of the Cairngorms National Park. It supports the work being undertaken across the organisation to deliver on the Nature and climate, People, and Place objectives set out in our National Park Partnership Plan.

Our role is to raise the profile of the National Park and create a connection and commitment to care for it with identified audiences, so they actively support the National Park and benefit from doing so. In particular, we deliver communications campaigns and activity that encourage audiences to adapt their behaviour and help the National Park achieve its net zero targets.

Amongst the priorities this year has been the delivery of nearly 150 stakeholder engagement events to support the development of our Cairngorms 2030 National Lottery-funded programme, which will see the Cairngorms becoming the UK's first net zero national park. Over an 11-month period we engaged with over 4,000 people – nearly ¼ of all residents in the National Park – as well as 25% of school pupils in the area.

Other key activities included communicating the reintroduction of beavers to the Cairngorms National Park for the first time in 400 years, drafting and consulting on our five-year Gaelic Language Plan, developing a new, fully accessible website for the Cairngorms National Park, and producing a dedicated magazine for all residents in the area, called Cairn, three times per annum.



We continue to deliver and support activity that ensures that everyone – no matter who they are, where they come from, what their beliefs or their needs are – is welcome in the National Park. This includes widening participation from a range of under-represented groups for whom specific barriers to engagement exist.

Corporate Services

Organisational Development (OD) Strategy

An OD Programme Board has been active over the year, with the aim of coordinating the development of a revised Organisational Development Strategy.

We had an all-staff away day in October 2023, where we explored our current organisational values, with colleagues putting forward their thoughts on these values and the associated behaviours that they would like to see embedded as part of their organisation.

Following this away day, we conducted the biennial Best Companies Staff Survey, and have been analysing and discussing the results, at an organisational level, and also at team / directorate level. This has involved directorate meetings as well as drop-in sessions and discussions within established groups. Key messages that have emerged from the discussions to date include:

- a one-star rating overall – an improvement over the previous survey,
- improved staff wellbeing,
 - positive engagement generally, but with some differences across pay bands and associated with length of service,
 - challenges around retention and staff development,
 - lower satisfaction over pay compared with the previous survey

We have also established an internal Culture and Values Focus Group, drawn from staff members across the organisation. The group is tasked with considering if the existing values are still relevant for our organisation, reviewing them where necessary, and then establishing how the Park Authority will embed the agreed values in our day-to-day operations. The work of this group is informing the revised organisational strategy and will continue to inform the evolving programme of actions.



Staff Consultative Forum

Our Staff Consultative Forum has continued to work effectively, throughout the last year. It remains a very valuable conduit for staff consultation, which has complemented drop-in sessions for all staff where direct conversations have been held on any questions or ideas offered by all staff.

Shared services

We have worked collaboratively with our colleagues at Loch Lomond and the Trossachs National Park Authority over a number of years, sharing both expertise and resources. The partnership has continued in its aims of developing further resilience in our respective IT provisions, sharing expertise in organisational development and finding efficiencies to the benefit of both organisations and the wider public sector. We continue to work on the development of a shared GIS provision.

The Park Authority has also provided shared services to other organisations and groups, in particular providing payroll services and HR support to the Scottish Land Commission, as well as facilities support to a range of community partners in their delivery of NPPP and community development objectives.

Information Technology and Cyber Security

Following the major modification of our IT infrastructure over the course of the past two years, 2023/24 has seen the organisation consolidate the benefits of a hybrid working environment. Cyber security remains a high priority, with particular attention given to reducing the risks inherent in the transition to cloud computing structures.

Audit

Our internal and external audit review processes continue to confirm the effectiveness and efficiency of our management and control systems.

Sustainability and climate change

The Park Authority continues to refine our internal monitoring methodology and participate in the national model established by Scottish Government for reporting on carbon emissions generated through our business activities.

We continue to engage with the actions and reporting duties linked to the Climate Change (Scotland) Act 2009. Mandatory Public Bodies Climate Change Duties. Annual Reporting was completed and submitted to the Scottish Government in



November 2023. The report covers the following areas: Governance, Management and Strategy; Emissions, Targets and Projects; Adaptation; Procurement and Wider Influence; and Other Notable Activities.

The Park Authority continues to reduce its CO₂ emissions against baseline, with latest business emissions calculated at 99.2 tonnes, a reduction of over 33% against the baseline year (2007/08). The ongoing trend evidences the Park Authority's commitment to driving down its own business emissions while establishing a leadership direction for others within the park. The most significant contributor to these emissions is that generated from business mileage, and we are managing this by increasing the proportion of hybrid and fully electric vehicles in our fleet.

Sustainability and climate change remain key underlying themes within our Corporate Plan and also within the National Park Partnership Plan, underpinning the strategic work of the Park Authority and all its partners in the National Park. It is an objective of the Partnership Plan to ensure that the Cairngorms National Park reaches Net Zero as soon as possible and contributes all it can to helping Scotland to meet its Net Zero commitments. We will monitor and report on the organisation's progress towards the achievement of Net Zero, and lead on empowering individual contribution to our Net Zero ambitions.

Future activities: 2024/25 Operational Year

The nature and climate crisis is at the core of the new Cairngorms National Park Partnership Plan. The plan sets out how we will look after the Park and how we develop and deliver a well-being economy that works for the people of the Cairngorms whilst also restoring nature and delivering net zero. It is our duty to deliver the Partnership Plan, along with our partners, to look after and enhance this special place for the people of Scotland.

The Corporate Plan 2023-2027 describes how the Cairngorms National Park Authority will contribute to the delivery of the Cairngorms National Park Partnership Plan 2022 – 2027. It also sets out how the Park Authority plans to achieve our aim of being 'the best small public body in Scotland' and how we will support Scottish Government across its policy priorities.



Corporate Plan 2023-2027

Our ambition is set out across three themes – Nature and climate, People, and Place. These are the themes of the National Park Partnership Plan, which sets out the role of the National Park Authority in helping to deliver the Plan's objectives. This is underpinned by our corporate functions and communications and engagement work. Over 100 organisations are listed in the Partnership Plan document, and it is our intention to work in partnership with a range of organisations, communities, land managers, businesses and others to deliver real change on the ground. The Park Authority has a good track record of using its funding to leverage significant support into the Cairngorms and we will continue to do this. The Partnership Plan focuses on the big issues in the National Park and our role is to work with all to tackle those key challenges and come up with practical solutions.

Leadership from Scottish Government is clear around the nature and climate crisis, the need to have a just transition and the need to develop an economy that works for all. There is significant change likely to happen in Scotland over the coming years that will have a significant impact on the National Park and how the Park Authority operates. This includes the Nature/ Environment Bill, Land Reform Bill, and Agriculture Bill, all due within this parliamentary term. There are also proposals for at least one new National Park in Scotland. The Authority will continue to work closely with public sector partners through working groups and through strategic engagement in entities such as the Environment and Economy Leaders' Group, Scottish Forum on Natural Capital etc. and across the full range of Scottish Government functions.

The Park Authority will continue to look at new ways to operate as an organisation to deliver our commitments in this plan period. This includes looking for alternative funding streams, from applications to the likes of the National Lottery Heritage Fund, to sponsorship opportunities, green finance and other mechanisms. It will also include working collaboratively with partners to deliver improved services on the ground.

The Park Authority wants to be the best small public body in Scotland. The Best Companies Survey has consistently shown that we are a people-orientated organisation that is performing well for its employees. The Park Authority will build on our Organisational Development Strategy and will strive to ensure a high-performance culture and take forward new opportunities where they arise to



deliver for the National Park. We will also be innovative, quick to act and to empower staff to deliver the strategies that are put in place by the Park Authority Board. Diversity and equality will be a key component of our work as the Park Authority.

Performance monitoring

We have set out indicators for each of the key objectives in the Partnership Plan and these will be measured and monitored across the next five years. By nature of the Park Authority's role – seeking to lead collaborative effort in tackling the big issues for the Cairngorms – these performance measures are rarely directly controllable by the Park Authority and certainly not by the Park Authority alone. Rather, they require the necessary collaboration and engagement of the Park Authority and our partners. In this way, they act as measures of the effectiveness of our leadership and influencing abilities, combined with our own direct investment of finance and staff resources, in tackling these priorities.

Nature – land management

Aim	Objective	RAG rating
A1 Net Zero	Ensure the Cairngorms National Park reaches net zero as soon as possible and contributes all it can to helping Scotland meet its net zero commitments.	
A2 Woodland expansion	Increase the amount of woodland in the National Park to support larger, more natural woodlands, expanding in places up to a natural treeline, providing connections across river catchments and around the central core of the mountains.	
A3 Peatland restoration	Restore and manage peatland within the National Park to reduce carbon emissions and improve biodiversity.	
A4 Deer and herbivore impacts	Reduce the negative impacts of red deer and other herbivores across the National Park to enable woodlands to expand, heather loss to be reversed, peatlands to recover and wider biodiversity and landscape enhancements to take place.	
A5 Moorland management	Increase the sustainability of moorland management in the National Park to ensure greater species and structural diversity in moorland areas of the National Park.	



Aim		Objective	RAG rating
A6	Gamebird management	Ensure that all pheasant and partridge shoots adhere to best practice and that all gamebird releases are sustainable and do not negatively impact on native biodiversity.	Yellow
A7	Fire management	Ensure that all managed burning (muirburn) follows best practice as defined by the muirburn licensing scheme, supporting habitat restoration and recovery.	Green

A1 Net Zero: The primary drivers towards achieving net zero by 2025 are peatland restoration and woodland targets. As part of the UK National Parks partnership, the Park Authority has signed up to the race to zero challenge, a commitment to delivering target for Greenhouse Gas Commitments in line with the Paris Agreement.

A2 Woodland expansion: Progress against woodland expansion targets was good in 2023-24, delivered through a few large schemes. The proportion of new woodland which is being entered into the Woodland Carbon Code is being investigated by Scottish Forestry. Areas of woodland expansion have exceeded the pathway to net-zero targets, with 2,658ha of Forest Grant Schemes approved in 2023/24

- 2,658ha of woodland creation was approved
- 1,211 ha (45%) of which was natural regeneration
- 1,262ha of woodland was registered under the Woodland Carbon Code within the Cairngorms National Park.

Most natural regeneration was delivered through herbivore management on one estate. The pipeline of new schemes in the consultation process indicates future targets are likely to be met.

A3 Peatland restoration: The estimated area of peatland under restoration is also above target with 1,345ha completed in 2023/24. All of the estimated 1345ha which were brought under restoration were entered into the Peatland Code.

Trials of design and delivery through project management by third party agents are ongoing and we are supporting capacity building in estate teams. The



pipeline of potential projects remains strong. Support for new entrants' schemes has been continued with the aim of building capacity in the sector.

A4 Deer and herbivore impacts: The cull targets for year 1 within the Caenlochan Section 7 agreement have been exceeded and there are two culling years to go. Following on from the completion of Strategic Land Use Plans for three Deer Management Groups in the Park, some estates are bringing forward natural capital projects for consideration for funding under Cairngorms 2030 delivery phase.

CNPA will run an incentive scheme that will pay a subsidy on a proportion of the hind and calf cull taken in 2024-25, provided higher culls are achieved. This scheme aims to incentivise larger hind culls in higher density areas.

A5 Moorland Management: Raptor data have been collected for the East Cairngorms Moorland Partnership area, where populations of golden eagles, peregrines and hen harriers are stable or increasing. Data collection is not entirely comprehensive for all species (merlin and peregrine) in all areas. A peregrine survey is underway in 2024.

A baseline of 108ha of scrub has been estimated for East Cairngorms Moorland Partnership area using remote sensing technology.

The Wildlife Management and Muirburn Act became law in summer 2024, although different parts of the Act will be enacted at different dates. It establishes a licensing system for grouse shooting and a separate licensing system to regulate muirburn. Both licensing systems will be underpinned by codes setting out clear guidance on what practitioners must do to comply with legislation. The effectiveness of the Act will be partly assessed through monitoring of raptor populations.

A6 Gamebird management: Data collection has been delayed but is now underway. Data on game bird releases within the Park should be available by end 2024.



The methodology for PhD research into the impacts of these releases has been agreed. Research is due to start late 2024.

A7 Fire management: An Integrated Wildfire Management Plan is in development and is on track for consultation in autumn 2024. It will be presented at the wildfire conference in November as part of that consultation. Consultation on the wording of fire byelaws is also underway.

The Wildlife Management and Muirburn Act establishes a licensing system for grouse shooting. This is in place from 12th August 2024. The licensing system for muirburn will not be ready for implementation until September 2025. The Muirburn Code is being revised to fit with new legislation.

Nature – conservation

Aim		Objective	RAG rating
A8	Farming	Work with farms in the National Park to reduce their carbon footprint, conserve soil carbon, encourage sustainable production and deliver increased biodiversity on in-by-land.	Green
A9	Freshwater systems	Restore and connect rivers to thriving wetlands and floodplains as part of a wider restoration of the National Park's freshwater systems, helping mitigate the impacts of climate change.	Green
A10	Ecological network	Connect habitats and ecosystems across all different types of land use in the National Park to create an ecological network, which will bring wider landscape biodiversity and people benefits.	Green
A11	Ecological restoration	Improve ecosystem functionality and resilience across the National Park by increasing the area of land managed principally for ecological restoration.	Green
A12	Cairngorms Nature Index	Develop a more complete understanding of the National Park's species, habitats and ecosystems, and help monitor long-term progress through a dedicated Cairngorms Nature Index.	Green
A13	Species recover	Ensure species thrive in the National Park with key assemblages across the Cairngorms within the semi-natural landscape.	Yellow



A14	Green investment	Use private green investment in the National Park to fund nature's recovery and share the benefits between communities, landowners, workers and wider society.	
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A8 Farming: Carbon audits were carried out on 31 farms within the Park during 2023. The Park Authority is working with NatureScot on testing Biodiversity Audit methodology, and this is due to be employed at the end of 2024. Approximately 60,000ha within Agri-Environment Climate Scheme contracts annually. Approximately 60 farms are delivering Nature Friendly Farming projects to support Cairngorms Nature Action Plan objectives.

A9 Freshwater systems: The freshwater index for the Cairngorm Nature Index highlights 6 indicators in good, stable or improving condition, 4 in good, but declining condition, and 3 indicators in poor condition. Overall, the freshwater ecosystem is considered to be in good condition.

A10 Ecological network: Work on connectivity indicators for species, habitat and climate resilience is underway. The timeline has been rescheduled, to fit with development of national guidance on networks and 30 x 30 sites, Local Development Plan requirements and the Cairngorms Nature Index. Cairngorms National Park Nature Network is scheduled for completion autumn 2024, including incorporation into the Local Development Plan.

A11 Ecological restoration: Currently 27% of the National Park is managed principally for ecosystem restoration. Native woodland creation and peatland restoration areas are also included in revised figures. Final criteria are being developed in tandem with work on Nature Networks and 30 x 30 and are scheduled for 2024.

New landscape-scale partnerships have been created in the Angus Glens and around the Dee Resilience Strategy.

A12 Cairngorms Nature Index (CNI): Work to establish baselines is on track to be completed by end of 2024. Indicator selection has been completed for all six ecosystems, and baseline metrics will be finalised by the end of 2024. Data



acquisition and setting of reference conditions is under way, with support from relevant stakeholders, and will continue in 2024. Active engagement with relevant stakeholders is ongoing, with the CNI presented at a number of relevant seminars and conferences.

A13 Species recover: The final report on Cairngorms Nature Action Plan is due in June 2024. Reporting against Species Recovery Curve targets to date shows: 15 - achieved target; 6 - significant progress made; 9 - target not met. Over 80% of the actions were completed, but inexperience with using the Recovery Curve in the Park resulted in some over ambitious targets being set, and external factors not accounted for.

Beavers were reintroduced to the upper Spey catchment in 2023.

The Park Authority and NatureScot joint capercaillie emergency plan is scheduled for publication in September 2024.

14 Green investment: The green finance trial at Delnadamph is progressing well, with 2 of 5 sites complete. The financial model remains highly dependent on the price of carbon, with current prices projecting limited income to both landowner and community.

People

Aim		Objective	RAG rating
B1	Working age population	The proportion of young and working-age people in the National Park increases relative to the total resident population, which remains stable.	Yellow
B2	Wellbeing economy	Develop a wellbeing economy that delivers social justice in a healthy ecosystem, drawing on the special natural and cultural qualities of the Cairngorms.	Green
B3	Real living wage	Increase the number of Real Living Wage employers in the National Park.	Green



Aim		Objective	RAG rating
B4	Skills and training	Increase skills and training opportunities for people in the National Park to meet business needs and ensure opportunities created by the growth in green jobs can be filled by residents and under-represented groups.	
B5	Community assets and land	Increase the number of assets in community ownership or management, the number of social enterprises that generate a profit and the area of land where communities are involved in management decisions.	
B6	New approaches to citizen participation	Strengthen the participation structures that support planning and decision-making at a local level.	
B7	Community-led planning and development	Communities have up- to-date community action plans and are supported by a community-led local development funding programme, delivering the National Park Partnership Plan.	
B8	Gaelic language and culture	Encourage greater use of Gaelic in the National Park.	

B1 Working age population: A Local Development Plan Evidence Report is in preparation and early engagement with key agencies and stakeholders started. National Records of Scotland 2022 based mid-year population estimates for Scotland and Local Authorities was published 26 March 2024. Data for small areas (allowing a National Park estimate) is to be published from May / June 2024.

B2 Wellbeing economy: Wellbeing Economy Action Plan development to be completed by end 2024.

B3 Real living wage: There are now 9 accredited Real Living Wage Employers in National Park 2023/24. Cairngorms Business Partnership Business Barometer survey indicated 67% of responding members pay the real living wage.



B4 Skills and training: Countryside Learning Scotland is building the rural skills youth work with schools and planning a green skills training and employment event for September 2024 (entitled 'Your Future Here').

The Park Authority offered 4 trainee ranger posts for 2024. It also supported 3 internships over the year, amounting to 1 x FTE.

B5 Community assets and land: The number of recorded community assets in community ownership or management has increased to 99 by March 2024 (39% increase from 2021 baseline). Aviemore and Glenmore Community Trust is progressing the asset transfer of Glenmore Visitor Centre and cafe with Forestry and Land Scotland.

B6 New approaches to citizen participation: The Park Authority is reviewing the experience of the Cairngorms 2030 programme's development phase; a new in-house engagement team for the programme are taking forward a range of innovative methods (including gamification and deliberative democracy approaches).

Community Action Plans are incorporating spatial content to inform Local Development.

B7 Community-led planning and development: £400k of grant awards was made by the Cairngorms Trust for projects in the National Park from Scottish Government's Community-led Vision fund and approximately a further £60k of funding from other sources.

Community Action Plan reviews have been completed or are underway in Carrbridge, Newtonmore, Dalwhinnie, Laggan, Aviemore, Kincaig, Dalwhinnie, Nethy Bridge, Aviemore, Grantown, Strathdon and Braemar.

B8 Gaelic language and culture: Draft third Gaelic Language Plan was out for public consultation from 25 January to 7 March. 396 responses were received in English and 31 in Gaelic, up from a total of 36 in 2017. The final plan was sent to Bòrd na Gàidhlig on 5 July 2024 for approval.

Gaelic awareness training for staff at the Park Authority took place in October 2024 – a total of 40 people took part across four sessions.



Coordinated Gaelic social media activity was developed for World Gaelic Week, including a partnership with a leading Gaelic influencer.

A grant award was made to Fèis Spè to support their programme of Fèis Week activities in October. This included a Gaelic-speaking tutor visiting a number of primary schools, and the delivery of a bilingual drama during the week.

Place

Aim		Objective	RAG rating
C1	Access to housing	Ensure that there is sufficient affordable housing stock to enable people to live and work within the National Park.	Yellow
C2	New housing	Deliver new housing in the National Park and ensure as much as possible is secured for key workers and / or to resolve affordability issues.	Yellow
C3	Housing and community benefit	Work with communities to ensure that the majority of land allocated for development around villages and towns in the National Park is controlled by communities or public bodies to help manage long-term development needs.	Yellow
C4	Village and town centres	Ensure villages and town centres in the National Park are thriving places where people live, shop and meet.	Green
C5	Visitors to the National Park	Work to stabilise visitor numbers in the peak season, focusing growth on quieter months and on those areas that have the infrastructure and capacity to manage for additional visitors. Maximise the economic and community benefit of tourism by encouraging longer stays, while maintaining existing high levels of visitor satisfaction.	Green



Aim		Objective	RAG rating
C6	A sustainable destination	Secure the National Park's reputation as an international exemplar in sustainable tourism and the management of protected areas.	
C7	Transport to and around the Park	Promote a modal shift towards sustainable and active travel in the way visitors and commuters get to, and everyone moves around, the National Park.	
C8	Accessible path and cycle network	Improve path, cycle and outdoor access networks to give outstanding opportunities to experience the natural and cultural heritage of the National Park to the widest range of people, while minimising disturbance to vulnerable species, habitats and sites.	
C9	High-quality visitor experience	Welcome visitors and provide a high-quality experience while managing their impacts through providing better infrastructure and high-quality ranger services.	
C10	Cultural heritage	Safeguard and promote the Park's cultural heritage and provide opportunities for everyone to experience and learn about the National Park's outstanding historic environment, history and culture.	

C1 Access to housing: Highland Council Short term let control Area established March 2024. Perth & Kinross Council investigation establishment of Short Term let control area in Highland Perthshire. Affordable and mid-market housing developments underway at Carrbridge, Dulnain Bridge, Aviemore and Kingussie.

C2 New housing: Affordable and mid-market housing developments underway at Carrbridge, Dulnain Bridge, Aviemore and Kingussie.



C3 Housing and community benefit: Community groups have been exploring community housing projects in Strathdon, Braemar, Dulnain Bridge and Grantown-on-Spey.

C4 Village and town centres: Town centre health checks were completed late August 2023.

C5 Visitors to the National Park: A coordinated winter marketing campaign was delivered in partnership with Cairngorms Business Partnership and partner businesses. Early signs from the Scarborough Tourism Economic Assessment Model (STEAM) data suggest this is having an impact on visits to the National Park in December, January and February.

C6 A sustainable destination: The National Park was re-awarded the Europarc Charter for Sustainable Tourism in Protected Areas in October 2023. The Active Cairngorms Action Plan was completed in winter 23-24 and outlines the strategic approach to managing for visitor activity, including ranger services and addressing wildlife disturbance.

C7 Transport to and around the Park: Preparatory work continued during 23-24 as part of the Cairngorms 2030 programme.

Further bids were made to the Places for Everyone fund for detailed design work on Active Travel routes submitted in winter 23-24, but actual funding award was delayed owing to lack of funds. Study into options for improving the Old Logging Way were completed March 24. Work was carried out with the community to conclude the development stage of the Grantown – Dulnain cycle route, so that the Park Authority and Transport Scotland can take on the construction phase. Behaviour-change and Cycle Friendly Cairngorms work was commenced February 2024.

C8 Accessible path and cycle network: New GIS based path records were developed, and surveys undertaken. 1,100m of path improvements were made on the Speyside Way / Aviemore Orbital route north of Aviemore, in addition to many smaller improvements, including paths around other communities. Charters Chest (Braemar – Keiloch) path construction is under way and due for completion September 2024. Surveys were produced for Meall a Bhuachaille path and Old



Logging Way in spring 2024. Speyside Way realignment at Kincaig, to improve accessibility, has now been designed and the contract is to be let in 2024/25

C9 High quality visitor experience: Employment of rangers continued - 5 permanent with a further 11 seasonals recruited in February / March for summer 2024.

Continued to provide funding of £170,000 per annum towards partner ranger services.

The Strategic Tourism Infrastructure Plan was updated to reflect Cairngorms 2030 projects and new Active Travel ambitions and submitted to VisitScotland in March 2024.

£200,000 of grant aid was provided to partners in the financial year 2023/24 to deliver infrastructure projects, including public toilet and motorhome waste facilities.

C10 Cultural heritage: A contract to investigate a cultural heritage network was undertaken with reporting provided at the end of March 2024.

Options for a cultural heritage network are to be considered in 2024/25, including the potential for a conference.

Cultural heritage is a key component of new interpretation projects throughout the National Park, as well as 'Cairngorms Voices' interviews captured on the Park Authority website and in our residents' magazine.

Grant Moir
Chief Executive and Accountable Officer
5 December 2024



2 ACCOUNTABILITY REPORT

The accountability report comprises:

- a statement on corporate governance, explaining the composition and organisation of the Authority's governance structures and how these support the achievement of our aims,
- a report on remuneration and staffing, and
- disclosures on matters on which the Authority is accountable to Parliament.

2.1 Corporate Governance Report

2.1.1 Directors' Report

The Directors' Report sets out the key aspects of the internal organisational change and development within the Park Authority during the year to 31 March 2024.

The Board

Board members who served throughout the year are listed on page 3. Board members' profiles can be found at <http://cairngorms.co.uk/authority/board/> where a link to members' Register of Interests may also be found.

Fees paid to Board members are noted on page 63 together with the total amount of reimbursed expenses paid in the year – these figures are not subject to audit. No pension contributions are made for any Board member.

The Senior Management Team

The Chief Executive, who is also the Accountable Officer, is Grant Moir. The names of the Directors, who all served throughout the year, are listed on pages 3 and 4.

Board Development and Governance

The Park Authority continues to recognise the importance of training and development to ensure that all staff and Board members have the skills required to deliver their role in the context of the organisation's ethos of enabling and partnership. Appropriate Board training and development processes support the good governance arrangements set out in the Standing Orders and Code of Conduct.



The Board has changed considerably in composition over the course of the last year. Induction sessions have been delivered for all new members together with training on key responsibilities such as planning. This training will be followed up with more detailed training on members' responsibilities under the Code of Conduct in 2024/25.

The Board has reviewed its own operations and performance, together with training facilitated by our internal auditors on strategic risk management, assurance mapping, and risk appetite. Actions have been identified for development in board and governance operations as a consequence of these training and development sessions, which will be implemented over the course of 2024/25.

The Board's Governance Committee, established as a new Committee as part of the board's review of its operations in 2022, has continued to operate throughout the year taking an oversight of the effectiveness of the Park Authority's governance arrangement and supporting the Convener in his role under the Framework Agreement in management of the board and its operations.

Staff Development and Management

The strategic policy for workforce management balances operational needs against delivering the maximum potential flexibility in making budget prioritisation decisions. Approximately half of our staff group have worked for the Authority for fewer than three years; a number of these colleagues are engaged on short term seasonal contracts or have been recruited to posts to support ongoing project work (e.g. Heritage Horizons Cairngorms 2030). New staff have been welcomed into the organisation through a variety of means, including a comprehensive induction programme, all-staff events, the activities of the Staff Consultative Committee and a staff survey with follow-up activities.

The Park Authority aspires to be "the best small public body In Scotland" - to be innovative, quick to act and to empower staff to deliver the strategies that are put in place by the Board. Flexible working within a hybrid working environment provides opportunity for our staff to achieve an appropriate work-life balance while meeting the needs of the organisation. Over the past year, we have embedded our process of regular monthly performance development conversations (PDCs) and have provided sufficient budget to support identified training needs.



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 corporate performance framework. In 2023/24 the average number of days lost through sickness absence was 6.37 days per person including COVID absences (2023: 4.93 days per person); and 5.79 days per person excluding COVID absences (2023: 3.56 days excluding COVID absences). The increase when compared to the previous year is in part due to several instances of long-term absence, which are being supported by HR and Occupational Health (where appropriate).

Sustainability reporting and environmental matters

A key purpose of the Park Authority is to promote partnership working and give leadership to all the bodies and agencies involved in the sustainable development of the National Park. Through coordinating development and collective agreement of the Cairngorms National Park Partnership Plan, the Park Authority aims to ensure the collective and co-ordinated delivery of the three themes of the Partnership Plan. Thus, the Park Authority leads others in ensuring that we are all living or working in, and caring for, the Cairngorms National Park in such a way that it remains, and wherever possible is enhanced, to be enjoyed by future generations. Sustainability and environmental considerations are therefore at the heart of everything this organisation does.

In 2019, the Park Authority initiated the planning process towards our becoming a net zero emission organisation by 2045 and achieving the even more challenging objective of realising a 75% reduction in our emissions by 2030, through our Board's consideration of the "Net Zero with Nature" paper (December 2019). The Park Authority followed this up by coordinating the Cairngorms Net Zero with Nature conference in Aviemore in early March 2020. We continue this work and have distilled our future strategic objectives around this objective in our Corporate Plan 2023-27, while we have coordinated the incorporation of key climate action objectives into the National Park Partnership Plan.

The Park Authority continues to reduce its CO₂ emissions, with latest business emissions calculated at 99.2 tonnes, a reduction of over 33% against the baseline year (2007/08). The ongoing trend evidences the Park Authority's commitment to



driving down its own business emissions while establishing a leadership direction for others within the Park. The most significant contributor to these emissions is that generated from business mileage, and we are managing this by increasing the proportion of hybrid and fully electric vehicles in our fleet.

Illustrations of our wider priority to deliver sustainability are presented throughout this report.

Social, community and human rights issues

Our work on sustainability and the environment is also central to our activities around social and community development. Conserving and enhancing the special qualities of the Cairngorms National Park is essential if the Park is to build and maintain 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, to establishing partnerships with individual communities in developing and delivering those communities' action plans, and more widely to engage with community planning partnerships.

Our various community development activities, support for community action planning and community led local development all seek to engage communities in identifying both needs and solutions to ensure their long-term sustainability. We seek to influence national funding to ensure that the Cairngorms has the resources to support community led development, to ensure this critical area of work continues.

Diversity

The Cairngorms National Park Authority is committed to promoting equality both as an employer and through the work it does.

As a public body, the Park Authority must meet the requirements of the Equality Act 2010. Every four years the Authority is required to develop a set of equality outcomes, mainstream equality, gather employee information, review procurement procedures, and publish these materials. This report was published in April 2021, with a follow-up report published in April 2023, providing an update on how we have been mainstreaming equalities, as well as setting out the



progress made on our Equality Outcomes over the last 2 years. The full report can be found at: [Update on Equality Outcomes 2021 - 2025](#)

Over the last year there has been significant activity on equalities across the organisation, but the key highlights are as follows.

Gender Pay Gap

The Gender pay gap for 2023/24 was 13.5% (2022/23: 9.55%). Despite this increase in 2023/24, the Park Authority's Gender Pay Gap has been on the downward trajectory over the last 7 years.

LGBT Charter and Action Plan

The Park Authority signed up to the LGBT Charter during 2021/22. The Charter Action Plan was approved by our Management Team in January 2023, and we achieved accreditation in May 2024.

Internal Equality Group

The Park Authority developed an Internal Equality, Diversity, and Inclusion Advocacy Group in winter 2021. This is an advisory group, comprising staff across the organisation, tasked with commenting on the implementation and embedding of equalities actions. Specifically, the group ensures that equality and diversity requirements are suitably addressed within the organisation by raising awareness and reinforcing the message that equality and diversity are “everyone’s business”. They are tasked also with finding practical solutions to any barriers that may present themselves in delivering the Authority’s aspirations and obligations around equality and diversity.

External Equality Advisory Panel (EAP)

The EAP has gone from strength to strength since it was established in September 2020. There are 11 members, all of whom volunteer their time, equalities expertise and enthusiasm to help our staff embed equalities and inclusion in all our work. They provide up to date, authoritative and evidence-based advice and guidance on equality and inclusive practice and approaches.

Inclusive Imagery

Following feedback from the Equality Advisory panel that imagery on our social media and print channels was limited, we have commissioned over 1,000 people-based images over the past year, including those featuring under-represented groups or communities.



Cairngorms Nature Festival

The 2023 Nature Festival was held over 10-days festival (12 to 21 May), which gave more people the opportunity to engage with it. There were a number of events specifically for inclusion groups, including handcycling for disabled adults, inclusive canoeing for disabled families, outdoor climbing for adults with disabilities, adaptive biking and off-road wheelchair taster sessions, and guided adaptive biking for disabled families. A new website was created to support engagement with the festival and allowed events to be easily searched using a range of criteria including wheelchair access, toilets, family friendly activities and free events. On the events page, public transport and full accessibility information was displayed, including any hidden costs such as parking fees.

Engagement around the local elections of board members

We implemented a number of innovative activities to encourage people to put themselves forward for the local elections to the Board of the Park Authority, and also to encourage people to vote in these elections. Activities included arranging a number of public meetings in settlements across the Park, as well as developing videos to showcase a variety of resident voices from across the Park, speaking in their own words about the importance of both standing for election, and voting in the elections. There was a door drop to every household in the Park explaining the elections process and encouraging candidacy. The Park Authority produces a quarterly magazine ('Cairn') that is sent to every household in the Park. We included a full article on the elections process as part of Cairn magazine, encouraging diversity and exploding myths about the 'type of person' who usually stands for election. Our press release used the same kind of language. We created a series of simple 'explainers' on social media to break down the process of standing and voting into plain English.

Information and data security

The Authority's current IT and Data Management Strategy establishes the vision and direction for our investment and work in this area. We are working towards "a high resilience, cloud-based IT infrastructure that will support effective and efficient remote working. We will seek to maximise "technology as a service" offerings that include moving elements of our service to managed service and/ or cloud provision where it is supported as best value service provision. This will reduce the need for in-house technical skills and reduce over-reliance on individual staff presence and knowledge base, transferring this risk to third parties and, consequently, mitigating the risk of over-dependency on specialist staff."



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 Statement and Accounts sets out more information on the Park Authority's range of internal controls and review mechanisms to ensure data security, amongst other things.

In 2023/24 we received a total of 46 information requests (2023: 29). 98% of these requests were processed within the statutory timelines (one was processed a day late).

The Park Authority also has a fully developed suite of wider policies designed to ensure that feedback on our service standards, activities and performance can be given. This includes our complaints, grievance, and whistleblowing policies. We have a mature approach to internal and external feedback, ensuring appropriate investigations of feedback take place and seeking to draw improvement points out of investigations where appropriate, irrespective of whether the initiating point of complaint or negative feedback is upheld. Our seeking improvement in this way supports our organisational aim of being the best small public body in Scotland, and also in securing Best Value in accordance with national objectives.

Our information access and complaints policies are published on the Park Authority's website.

2.1.2 Statement of National Park Authority's Responsibilities

Under section 25(1) of the National Parks (Scotland) Act 2000, the Cairngorms National Park Authority is required to keep proper accounts and accounting records, prepare an account of its expenditure and receipts for each financial year in accordance with directions issued by the Scottish Ministers, and send the account to the Scottish Ministers by such time as they may direct.

The financial statements are to be prepared on the accruals basis and must give a true and fair view of its expenditure and cash flow for the financial year, and of the state of affairs as at the end of the financial year.

Auditors

The accounts of the Park Authority are audited by Forvis Mazars LLP who are appointed by the Auditor General for Scotland in accordance with paragraph 25(2) of the National Parks (Scotland) Act 2000. Their five-year appointment ends after the audit of the annual report and accounts for 2026/27.



The costs relating to the statutory audit work for the financial year were £16,360 (2023: £15,430). No other fees for non-audit related services were paid in either year.

The Independent Auditor's report to the Park Authority, the Auditor General for Scotland and the Scottish Government is on pages 75 to 80.

2.1.3 Statement of Board's Responsibilities

The Board has a corporate responsibility for ensuring that the Park Authority fulfils the aims and objectives set by the Scottish Ministers and for promoting the economic, efficient, and effective use of staff and other resources in accordance with the principles of Best Value.

The Convener of the Board

The Convener is responsible to Scottish Ministers and is charged with ensuring that the Park Authority's policies and actions support the wider strategic policies of the Scottish Ministers, and that the Park Authority's affairs are conducted with probity.

The Convener has particular leadership responsibilities on:

- formulating the Board's strategy,
- ensuring that the Board, in making decisions, takes proper account of guidance provided by the Scottish Ministers/Department,
- promoting the efficient and effective use of staff and other resources,
- encouraging high standards of propriety; and
- representing the view of the Board to the general public.

The Convener also ensures that all Board Members, when taking up office, are fully briefed on the terms of their duties, rights, and responsibilities, and receive appropriate training. They advise the Scottish Ministers when Board vacancies arise, with a view to ensuring an appropriate spread of balance of professional and financial expertise, and also assesses the performance of Board Members annually.

2.1.4 Statement of the Accountable Officer's Responsibilities

As Chief Executive of the Park Authority I am designated the Accountable Officer and am personally responsible for safeguarding the public funds for which I have



sole charge, for ensuring the propriety and regularity in the handling of those funds, and for the day-to-day operations and management of the Park Authority. I am expected to act in accordance with the Management Statement/ Financial Memorandum for the Park Authority and within the terms of the relevant guidance in the Scottish Public Finance Manual (SPFM) and other instructions and guidance issued by Scottish Ministers, in particular the Memorandum to Accountable Officers for Other Public Bodies, and in particular:

- other relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis,
- make judgements and estimates on a reasonable basis,
- state whether the 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 assume that the Park Authority will continue in operation.

Disclosure of Information to Auditors by the Accountable Officer

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

Accountable Officer's statement on the Annual Accounts

As Accountable Officer I believe that the annual report and accounts as a whole are fair, balanced and understandable.

2.2 Governance Statement

Scope of responsibility

As Accountable Officer, I am responsible for maintaining sound systems of internal control that support the achievement of Cairngorms National Park Authority's policies, aims and objectives, while safeguarding the public funds and departmental assets for which I am personally responsible. These duties are in accordance with the Framework Agreement between the Park Authority and Scottish Government and align with responsibilities assigned to me in the Scottish Public Finance Manual (SPFM).



The SPFM, issued by the Scottish Ministers, provides guidance to the Scottish Government and other relevant bodies on the proper handling of public funds, and sets out the relevant statutory, parliamentary, and administrative requirements, emphasising the need for economy, efficiency, and effectiveness, and promotes good practice and high standards of propriety. As Accountable Officer, I am responsible for ensuring that the Park Authority's internal control systems comply with the requirements of the SPFM.

The Framework Agreement with Scottish Government sets out the role of the Park Authority's Board in providing leadership and governance. The Framework Agreement is a new standard agreement between Scottish Government and its devolved public bodies and came into force following approval by the Park Authority board at its meeting on 26 May 2023.

The governance responsibilities of the Board are supported by Standing Orders last revised and adopted in 2019 and a Code of Conduct revised and adopted in 2022. Required additions to the Code to handle board involvement in quasi-judicial and regulatory decision making have been identified and agreed in principle with officers at the Standards Commission for Scotland. Amendments will be taken forward over 2024/25. The Board agreed a "Governance Responsibility Framework" document in 2021, setting out the respective roles and responsibilities of the board and its non-executive board members and senior managers in decision making, to give added clarity and understanding to this aspect of the Cairngorms NPA's governance. Our group of professional, senior staff advisors, complemented by appropriate Board training and development processes, support the good governance arrangements set out in the Standing Orders and Code of Conduct.

As a public body, the Park Authority is committed to accessibility, openness, and accountability, and supports the highest standards in corporate governance.

Other than the documents referred to above and the resource allocation letters issued to me over the course of the year, there were no other written authorities provided to me over the course of 2023/24.



The operation of the Board and sub-committees

The Board comprises 19 members: 7 appointed by Ministers following nomination by five Councils with boundaries within the National Park, 7 appointed by Scottish Government through public appointments processes, and 5 directly elected within the wards of the Park. During 2023/24 the Board was not at full strength; appointments during the year redressed this, and at 31 March 2024 there was only one remaining Board vacancy. This vacancy was filled on 1 June 2024.

The Board therefore reflects a blend of different experience, backgrounds and interests. The full Board meets regularly to consider strategy and performance against the current Corporate Plan. Meetings are scheduled quarterly, with additional meetings convened as required. To enable the Board to discharge its duties, all members receive appropriate and timely information in advance of meetings with all agendas and papers also placed in the public domain. Meetings are open to the public, save the occasional meeting held in private for various reasons of business and commercial confidentiality.

To ensure that the Board develops an understanding of the current and emerging issues, members also participate in informal discussion sessions to consider evolving policy issues and proposals. These meetings are held in private to provide for early-stage discussion and members' learning and development on a range of policy topics. The agreed strategic direction of the Park Authority is discussed and identified in full, open consideration at formal meetings.

The Board has established sub-committees: a Planning Committee (which deals with all aspects of the Park Authority's statutory planning responsibilities), together with Committees covering Governance, Resources, Performance, and Audit and Risk. The committee structure augments the governance of the Authority and enhances the Board's assurance role, as the Authority's scale of activities and support of significant programmes continues to increase. The Governance Committee has been created to support the Board and the Convener to maintain oversight of the effectiveness of governance arrangements across the organisation, including the effectiveness of the committee structure itself. All committees have delegated duties and responsibilities, set out in terms of reference agreed by the full Board, to oversee and scrutinise the Park Authority's deployment and management of resources. The operation of the new committee



structure was reviewed in 2022/23 and continued in place throughout the 2023/24 financial year.

The record of attendance at Board meetings can be found in the Remuneration and Staff Report within the Annual Report and Accounts.

The Audit and Risk Committee

The Audit and Risk Committee's role is to provide effective governance over all aspects of the Park Authority's internal management control systems and the annual financial accounts and audit. It also takes a lead in strategic risk management, ensuring that risks impacting on strategic objectives are identified and mitigated, and that risk management is embedded throughout the Park Authority's operations. It is supported by the Park Authority's internal audit function, delivered by Azets, and external auditors, Forvis Mazars. Forvis Mazars were appointed as the Park Authority's external auditors from commencement of the audit of the 2022/23 accounts. Both the internal and external auditors have independent access to the Committee and to its Convener. The 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 reports of all audit reviews are made available to both management and the Committee.

The Committee meets at least quarterly and reports to the Board on the adequacy and effectiveness of the Park Authority's internal controls, and more widely on its work in the preceding year.

The Board has continued a process of self-evaluation of effectiveness and governance over the course of 2023/24; this process was initiated under the "Leadership" element of the first Organisational Development Strategy in 2015/16. A refresh of the Board skills matrix, and self-evaluation of members against that matrix, took place in 2022/23. The Board also held a self-assessment workshop and review in January 2023 with a further governance workshop scheduled for April 2024.

The Board has agreed a set of Corporate Performance Indicators in order to improve its oversight of delivery against key strategic objectives and the Park Authority's Corporate Plan. A detailed performance report is submitted to the



Board twice yearly on delivery against key performance indicators. This report is typically considered at each June and December meeting, alongside a review of strategic risk management. These monitoring and control mechanisms support Board scrutiny over delivery of the Corporate Plan and National Park Partnership Plan priorities. There was some variation in this reporting cycle over the 2022/23 year while the Park Authority went through a transitional year between its 2018 to 2022 Corporate Plan and its newly adopted 2023 to 2027 Corporate Plan. The board agreed a Transitional Strategic Plan and budget for 2022/23 at its meeting in March 2022. Delivery against this was reported by the Chief Executive Officer in quarterly reports to the Board. This approach to performance reporting has been continued during 2023/24, while new KPIs are in development.

Periodic reports from independent internal and external auditors form a key and essential element in informing my review as Accountable Officer of the effectiveness of the systems of internal control within the Park Authority. The Board's Audit and Risk Committee also plays a vital role in this regard, through its consideration of audit recommendations arising from reviews of internal control systems, and its scrutiny of proposed management action to address any improvements required. The Audit and Risk Committee also considers both a three-year plan for internal audit coverage and annually agrees an internal audit plan flowing from that three-year plan.

Shared services delivery

The Park Authority plays an important role in providing support to local communities and organisations, over a range of activities, to help deliver the National Park Partnership Plan's priorities. In the last year we have supported Cairngorms Local Action Group Trust in its leadership and delivery of new Community Led Local Development funding streams; continued our support of the Cairngorms Capercaillie Project; and completed the Development Phase of the Cairngorms 2030 Heritage Horizons Programme involving a wide range of partners across a variety of sectors. In January 2024, after a lengthy application process, we were awarded £10.77m of funding by the National Lottery Heritage Fund to commence the Delivery Phase of the Cairngorms 2030 programme. All of these have been significant, community-, and partner-led programmes of activity. Our management and internal control structures ensure that support for these community-based delivery entities is separated from the core activities of the



Authority, while ensuring that our support helps them achieve “best practice” in their operations.

The Authority also undertakes a range of shared service arrangements with other public body partners. Over the course of the year, we have provided human resource advice and organisational development support to the Scottish Land Commission, while collaborating on a range of shared service delivery with Loch Lomond and the Trossachs National Park Authority (LLTNPA). We receive key support from LLTNPA on IT infrastructure maintenance and development, shared licence agreements for planning systems, and data back-up and security arrangements. In addition to these more formal shared services with LLTNPA, both National Park Authorities continue to collaborate closely on areas of shared policy interest.

Internal audit

The internal audit function is an integral element of scrutiny of the Park Authority’s internal control systems. Azets were appointed as the Park Authority’s internal auditors in 2020, following an open procurement process, and have undertaken a comprehensive assessment of key internal control systems since their appointment. The term of Azets’ appointment has been extended until 31 March 2024/25; procurement of the internal audit service will be carried out during 2024/25. During the year to 31 March 2024, Azets have reported to the Audit and Risk Committee on the following reviews:

Governance & risk

- Risk Management
- Heritage Horizons - governance and reporting arrangements
- Health and Safety

Internal control systems

- Procurement

Finance

- Expenditure and Creditors
- Non-assurance, critical friend review of business case for a new finance system

All recommendations made by Azets are considered, given management responses, which are considered by the Audit and Risk Committee, and



implemented as appropriate. There were no instances of internal audit recommendations not being accepted by management in the year.

Following the internal audit of procurement processes, the Park Authority has developed an action plan to refresh and further develop procurement strategy, policy and procedures. The Authority has grown significantly over the past 3 years, and both the complexity and quantity of delivery have increased, to the extent that our existing resources are insufficient to meet future workload. Consequently, the plan includes the provision of additional resource to provide both expertise and capacity, together with targets for augmenting internal controls to reflect the increased scale and complexity of activity.

External audit

External auditors are appointed for us by the Auditor General for Scotland through Audit Scotland. Audit Scotland appointed Forvis Mazars to the role with effect from the commencement of the 2022/23 final accounts audit. We are forming an effective and efficient audit relationship with Forvis Mazars, who review key systems so they can form a view on the effectiveness of control arrangements, and to support their audit opinion on the financial statements. No non-audit work was undertaken by Forvis Mazars, and consequently, no fees were paid.

Best value

The Audit and Risk Committee continues to monitor the Authority's adherence to Scottish Government Best Value guidelines and our approach to continuous improvement. This year, we launched phase four of our Organisational Development Strategy to continue to improve our work processes, organisational environment, and delivery of services. We also completed our most recent biennial independent staff survey in autumn 2023, and the analysis of the results of that process have been shared with staff. The survey will inform the delivery of continuous organisational improvement as part of our new Corporate Plan to 2027.

Risk management

We have a risk management strategy in accordance with guidance issued by Scottish Ministers to identify actual and potential threats that may prevent us



from delivering our statutory purpose, and also to identify appropriate mitigation actions. The Risk Management Strategy was updated in October 2023, after a review of the effectiveness of risk management operations within the organisation by the Internal Auditors, and in accordance with the recommendations in the Orange Book. The refreshed approach to risk management, together with the updated strategic risk register, was presented to the Audit and Risk Committee in November 2023 and reviewed by the Board at its informal session in February 2024.

The Board recognises the importance of risk management and continues to monitor the Park Authority's Strategic Risk Register. The Board held a workshop in May 2023 to establish the overall strategic risk appetite for areas of the 2023/27 Corporate Plan. This position informed the redevelopment of the Park Authority's Strategic Risk Register and supports delivery of our new Corporate Plan objectives.

The Strategic Risk Register records risks, action taken to mitigate the identified risks and senior management's responsibility for leading on each risk and its mitigation. The Strategic Risk Register is reviewed by the Senior Management Team four times each year and updated by both the full Board and the Audit and Risk Committee, twice a year.

The Audit and Risk Committee, with the Senior Management Team, leads on embedding risk management processes throughout the Park Authority. Both groups consider the management of strategic risk in line with the Risk Strategy to ensure that the required actions are appropriately reflected and incorporated in operational delivery plans.

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 no reported nor recorded instances of data loss in the year to 31 March 2024.

We continue to review our digital practices and infrastructure to ensure they remain fit for purpose and that all reasonable steps are taken to minimise the risk



of data loss or compromise of systems due to Cyber Attacks. The Park Authority is currently preparing for the third review of our systems through the Cyber Essentials Plus accreditation process.

The Authority's Senior Management Team approved an IT and Data Management Strategy in 2021. The strategy described our transition toward cloud-based service infrastructure. We also made additional investment in cyber security protection over the course of the year.

Our Cyber Security arrangements will be subject to review as part of the internal audit programme for 2024/25. The Park Authority has invested in a new Information Manager role to further enhance the focus of our work in this area, with the postholder taking up the role from 1 June 2023.

Business continuity

The Authority implemented its Business Continuity Plan (BCP) processes on 17 March 2020 in response to the COVID19 pandemic and continued to apply that BCP process throughout 2021/22. The BCP prioritised the maintenance and evolution of systems to support dispersed working while maintaining maximum focus on delivery of the Authority's strategic outcomes. Our BCP also placed an emphasis on staff welfare and ensuring our people remain as physically and mentally healthy as possible throughout this period of BCP operations.

The Board also approved BCP measures to support effective governance throughout the pandemic. This included adapting Board Standing Orders to remote working and meetings held by video conference and telephone, and ensuring appropriate Board and Senior Management succession plans are in place.

Over the past two years, the Park Authority has been progressing its movement from these BCP arrangements to revised, hybrid working arrangements, which were trialled throughout 2022/23. The majority of our staff continue to work part time from home and dispersed locations, and part time in the office. Our board also holds both hybrid and full face-to-face public meetings. The Authority carried out an internal review of the evolution of these new working arrangements for staff over the course of 2022/23. Final hybrid working arrangements have now been adopted.



Conclusion

As Accountable Officer I am responsible for reviewing the effectiveness of the system of internal control. In order to do this my review is informed by:

- a) 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 Senior Management Team meetings
- b) internal monitoring of control systems by staff against SPFM requirements
- c) the work of the internal auditors, who submit regular reports to the Audit and Risk Committee, which include the Head of Internal Audit's independent and objective opinion on the adequacy and effectiveness of our systems of internal control together with recommendations for improvement
- d) comments made by the external auditors in their management letter and other reports.

I am supported by the Deputy Chief Executive and Director of Corporate Services, who in turn is supported by the Corporate Services staff group, and provides senior management leadership on the financial management, internal controls and governance arrangements. I take assurance from the effectiveness of internal control systems, financial management and planning processes, and risk management from the assurances received from the Director of Corporate Services and Deputy Chief Executive.

I have also been advised on the effectiveness of the system of internal control by the Board and its Audit and Risk Committee. Appropriate action is taken against any weaknesses identified and to ensure continuous improvement of our systems.

The internal auditor's annual report for 2023/24 states that "In our opinion, Cairngorms National Park Authority has a framework of governance, risk management and controls that provides reasonable assurance regarding the effective and efficient achievement of objectives, except in relation to procurement. Our work in this area found a number of significant weaknesses in the control framework in place and potential non-compliance with procurement legislation."

Action is underway to implement improvements required to mitigate risk areas identified by internal audit, especially in procurement, and as such I also take



assurance on the adequacy and effectiveness of the Authority's internal controls from the independent internal auditor's report for the year.

The systems described in this statement have been in place for the year under review (2023/24) and up to the date of approval of the annual report and accounts.

Grant Moir

Chief Executive and Accountable Officer

5 December 2024



2.3 Remuneration Report and Key Information on Staff

The Remuneration and Staff Report sets out the Authority's remuneration policy for directors, reports on how the policy has been implemented and sets out the amounts awarded to directors. It identifies those tables and information subject to audit or not. Where information disclosed is not subject to audit, it is reviewed by the external auditor to ensure it is consistent with the financial statements.

Pay policy

(not subject to audit)

The fees and expenses paid to Board members comply with guidance issued by Scottish Ministers, the Public Sector Pay Policy for Senior Appointments, through the Park Authority's interaction with appropriate Scottish Government officials within the remit of these Public Sector Pay Policies.

Staff salary levels, including the Chief Executive, are reviewed by the Resources Committee, as is the overall pay remit established by the Park Authority. The pay remit is subject to agreement with the sponsoring department within Scottish Government, the Environment and Forestry Directorate, Natural Resources Division, in consultation with the Scottish Government Finance Pay Policy Team. Approval is normally given annually unless a multi-year arrangement has been agreed. The remit for 2023/24 was agreed on an annual basis and was within the terms and conditions set out in the Scottish Government Public Sector Pay Policy.

Members of staff covered by this report hold appointments that are either open-ended or fixed term. Early termination, other than for misconduct, would result in the individual receiving compensation.

Performance and human capital management

Performance of all staff members is monitored and reviewed through the staff appraisal arrangements.

Performance management is achieved by regular and frequent Performance Development Conversations (PDCs) throughout the year between all staff and their line manager, giving "real-time" and two-way feedback. The feedback is to help staff act and work more constructively to support their growth, and is expected to be an appropriate mix of "recognition" (acknowledging strengths and skill that have contributed to success) or "guidance" (given with the intention of increasing effectiveness or success in the future). The PDCs are frequent, "in the moment" and in person, strengthening the working relationship between staff



and their line-managers, and reinforcing the meaningfulness of the feedback given through immediacy of connection to the performance to which the feedback is linked.

The PDCs policy has been designed to be a key tool in achieving optimal operational effectiveness throughout the Park Authority as we acknowledge that a high level of organisational performance is directly dependent on the skills, talent, engagement and well-being our staff.

Staffing and recruitment

The Park Authority has a Resource Committee, comprising seven Board members supported by relevant senior staff, which meets throughout the year. Its membership and remit are agreed annually by the Board.

The Committee's remit includes:

- oversight and monitoring of the Park Authority's human resource policies, including in particular the pay and grading, performance appraisal and the associated performance related pay systems when appropriate,
- advising the Board on annual pay awards,
- providing an interface between staff representative groups and the Board, and participation in arbitrating on staffing issues as set out in the Park Authority's procedures, and as otherwise required, and
- oversight of recruitment of senior staff (Directors 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 Board, and, in the case of the Chief Executive, of Scottish Ministers.

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,
- to take account of regional and local variations in labour markets and their impact on the recruitment and retention of staff,
- funds available to the sponsoring department as set out in the Scottish Government's departmental expenditure limits,



- to take account of Scottish Government policies for improving public services including the requirement to meet the output targets for the delivery of departmental services, and
- the Scottish Government's Public Sector Pay Guidance.

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 Board members, and the Chief Executive and Directors (the Management Team).

Staff involvement

The Park Authority has a Staff Consultative Forum (SCF) in place, through which it ensures effective two-way communications with staff and Prospect Trade Union representatives in resolving any issues arising and consulting on new initiatives. The SCF comprises a maximum of five staff representatives, one place amongst these representatives being reserved for a nominee of staff who are members of Prospect Trade Union with which the Park Authority has a voluntary recognition agreement. During 2023/24 key matters on which staff were consulted through the Staff Consultative Forum were:

- pay awards for the years commencing 1 April 2023 and 1 April 2024,
- development of new policies, including Neurodiversity Policy, Reasonable Adjustments Passport Policy, Gender Diversity Policy, Supporting Staff through Pregnancy Loss policy,
- health and safety updates from Health and Safety Committee,
- review and update of a range of employment policies, e.g. Absence Management Policy,
- continued development of the Park Authority's move to a 35-hour working week,
- implementation of the Park Authority's hybrid working arrangements and office use post COVID 19 restrictions,
 - review of staff survey results, and development of Organisational Development and People Strategy

Equality and diversity

(not subject to audit)

The Park Authority is an equal opportunities employer with policies against discrimination and to ensure no unfair or illegal discriminatory treatment or barriers to employment or advancement. The Park Authority is accredited as a



Positive about Disability employer and is a Living Wage employer as well as a Young Person's Guarantor employer. We have also signed up to the LGBT Charter and received Foundation level accreditation in May 2024.

An equal pay audit was carried out using salary levels and staff numbers as at the 31 March 2024. The audit was designed to assess pay levels in terms of gender equality, as well as all aspects of pay, recruitment and promotion within the Authority. We have a number of policies designed to ensure that all members of staff have equal access to career progression through support for managing childcare, maintenance of work-life balance, and flexible working arrangements. The gender gap amongst our staff is improving, and we have seen a downward trajectory over the past six years, from 20.20% in 2017-18 to 9.55% for 2022-23; it has gone up slightly in 2024 to 13.5%.

As an organisation we accept we cannot become complacent and recognise that continued work and monitoring must remain a priority. The Equality Advisory Panel will be key to achieving our equalities objectives.

Equality Advisory Panel

The Equality Advisory Panel was established in September 2020 to provide informed, evidence-based feedback, guidance, and support to the Authority on equality issues. The remit of the panel is:

- to ensure statutory public sector equality duties are delivered in accordance with the Equality Act 2010, and other relevant legislation,
- to embed equality and inclusion in our strategies and corporate processes,
- to assess critically the impact of the Park Authority's decisions on equality groups, through robust equality impact assessment procedures, and to provide appropriate mitigation of adverse impacts,
- to ensure best practice in equality and inclusion in our approaches to work, and
- to promote equality and inclusions work of the Authority and partners within the Park.

Following a recruitment drive in Autumn 2023, 7 new panel members were appointed. Over the course of 2023/24, the panel has made significant contributions to various aspects of the Authority's work, including:

- supported the digital audit of Park channels,
- considered the work undertaken for the Active Communities project,



- informed the Equality and Fairer Scotland Impact Assessment for the next Local Development Plan,
- advised on the priority actions for the Active Cairngorms Action Plan,
- provided an overview of the Equalities, Diversity and Inclusion surveys that were conducted over the previous 2 years through the C2030 development phase engagement events,
- advised on our website, our accessibility goals and what the priorities in the new website project should be,
- supported new policy development (Gender Diversity Policy, Supporting Staff through Miscarriage Policy, Neurodiversity Policy, Reasonable Adjustments Passport Policy).

The Park Authority also has an Internal Equality, Diversity and Inclusion Advocacy Group. The overarching purpose of this group is to champion the integration of Equality, Diversity & Inclusivity principles into daily working life at the Park Authority at an organisational level, and to give staff from minority groups a suitable environment to share their lived experience and inform any changes in culture or policy to facilitate improved diversity and integration. Specifically, the group ensures that Equality and Diversity requirements are suitably addressed within the organisation by raising awareness and reinforcing the message that Equality and Diversity is “everyone’s business”. It facilitates communication, debate and dialogue relating to Equality and Diversity issues, and seeks to find practical solutions to any barriers that may present themselves in delivering the Authority’s aspirations and obligations around Equality and Diversity. The group meets quarterly and comprises staff from across the organisation. It is an active and engaged group and has carried out the following activities:

- took on the role of LGBT Charter Champions to support the LGBT Accreditation journey,
- supported the development of the LGBT Charter Action Plan,
- recommended and supported the development of a Neurodiversity Policy, the Reasonable Adjustments Passport Policy, and Supporting staff through Pregnancy Loss policy, which were subsequently drafted, underwent staff consultation, and then adopted,
- Supported the development of the Gender Diversity Policy,
- Informed the Equality and Fairer Scotland Impact Assessments of the Local Development Plan and the Active Cairngorms Action Plan,
- Informed the emerging themes of the Organisational Development and People Strategy.



The Park Authority continues to embed its approach to ensuring equality. The Park Authority's Public Sector Equalities Duty Report 2021 - 2025 was fully updated in 2023 and comprehensively sets out the achievements of the Park Authority in our equalities work to date together with our ambitious forward programme of work in this key area.

Analysis of staff by gender
(not subject to audit)

At the end of the financial and operational year our gender split of staff, including staff on short or fixed term employment contracts (others) is:

	Male		Female	
	2024	2023	2024	2023
Chief executive and directors	4	4	-	-
Heads of service	5	5	3	3
Staff	35	22	56	43
Others*	4	15	5	19
	48	46	64	65

* includes rangers who joined in March.

	2024	2023
Male	43%	41%
Female	57%	59%

Health, safety and wellbeing

The Park Authority has a Health and Safety Committee comprising Institute of Occupational Safety and Health (IOSH) trained staff from across the organisation, who are tasked with scrutinising Health and Safety policy and procedure. The committee meets quarterly, and minutes are circulated to the Resources Committee for oversight and sign off.

The Park Authority has a Wellbeing Champion, tasked with scrutinising and updating wellbeing policies and procedures. They circulate a two-weekly Wellbeing Intranet post discussing key topics, national campaigns and providing links to support resources. The Park Authority also has a team of Mental Health First Aiders and a Mental Health First Aid Policy to support staff. During 2022/23 we trialled a hybrid working approach, the default position being that staff can work 50% contractual hours from home and 50% in the office; this arrangement has been well received by staff and has now been adopted as policy. In addition,



on 1st April 2023 we reduced full time contractual hours from 37.5 to 36 per week, and on 1 April 2024 contractual hours were reduced further, to 35 hours per week.

Remuneration and Pensions

Some elements of the following information on the Park Authority's remuneration and pensions arrangements are subject to audit. The audit coverage is indicated in each sub-heading.

Board members' fees and expenses

(subject to audit)

The Park Authority has a non-executive Board, and no member has any pension entitlement. The expenses disclosed below are not subject to audit. A register of Board member's interests can be found on the National Park's website.



	Start of current term	End of current term	2024		2023		
			Fees £'000	Expenses £	Fees £'000	Expenses £	
Scottish Government appointees							
Sandy Bremner	26 05 23	25 05 27	15-20	2,535	-	-	
Peter Cosgrove	08 09 23	07 09 27	0-5	-	-	-	
Hanna Grist	26 05 23	25 05 27	5-10	1,079	-	-	
Janet Hunter	08 09 15	07 09 23	5-10	761	10-15	414	
Anne Rae MacDonald	01 11 18	31 03 23	-	329	5-10	-	
Douglas McAdam	01 11 18	31 10 23	0-5	777	5-10	1,264	
Dr F McLean	01 11 22	31 10 26	1	5-10	382	5-10	143
Steve Micklewright	26 05 23	25 05 27	5-10	-	-	-	
Duncan Miller	09 11 23	08 11 27	0-5	-	-	-	
William Munro	01 11 18	31 03 23	-	145	5-10	696	
Dr Gaener Rodger	01 10 18	31 10 23	5-10	413	10-15	430	
Judith Webb	01 02 19	31 01 23	-	551	5-10	218	
Local Authorities nominees							
Peter Argyle	08 09 15	30 09 22	-	-	0-5	-	
Chris Beattie (Angus)	01 10 22	30 09 27	0-5	891	0-5	454	
Geva Blackett (Aberdeenshire)	31 03 19	30 09 27	2	5-10	200	-	-
Carolyn Caddick	01 10 17	30 09 22	-	-	5-10	1,381	
Pippa Hadley	01 10 17	30 09 22	-	-	0-5	-	
Russell Jones (Highland)	01 10 22	30 09 27	5-10	-	0-5	-	
John Latham	01 10 12	30 09 22	-	-	0-5	-	
Bill Lobban (Highland)	01 10 22	30 09 27	5-10	-	0-5	-	
Ian Maclaren	01 10 17	30 09 22	-	-	0-5	743	
Xander McDade (Perth & Kinross)	01 10 22	30 09 27	3	10-15	2,225	20-25	1,289
Ann Ross (Aberdeenshire)	01 10 22	30 09 27	5-10	410	0-5	242	
Derek Ross (Moray)	01 10 22	31 10 27	3	5-10	1,081	5-10	776
Locally elected							
Geva Blackett	31 03 19	24 03 23	2	-	-	5-10	20
Kenny Deans (ward 1)	24 03 23	23 03 27	5-10	833	0-5	-	
Deirdre Falconer	20 03 19	24 03 23	-	-	5-10	-	
Paul Gibb (ward 5)	24 03 23	23 03 27	5-10	582	0-5	-	
John Kirk (ward 3)	28 03 19	23 03 27	5-10	50	5-10	-	
Lauren MacCallum (ward 2)	24 03 23	23 03 27	5-10	-	0-5	-	
Eleanor Mackintosh (ward 4)	22 03 19	23 03 27	10-15	410	5-10	-	
William McKenna	22 03 19	24 03 23	-	-	5-10	-	
				13,654		8,070	

1. appointment extended to 31 October 2026
2. appointed as local authority nominee from 1 October 2022
3. nominated for further 5-year period from 1 October 2022



This table excludes any appointees to the Board after 31 March 2024. The list of all Board members on the date the financial Statements were approved is contained on pages 3 and 4.

Board members' Attendance at Meetings
(not subject to audit)

	Board		Planning (8)	Committees
	Formal (5)	Business (7)		
Scottish Government appointees				
Sandy Bremner	5	3/4	7/7	G 3/3 P 3/3 R5/5
Peter Cosgrove	3/3	3/3	4/5	AR 1/2
Hannah Grist	5	3/4	7/7	R 3/3
Janet Hunter	2/2	3/4	2/3	G 1/1 P 1/1 R 2/3
Douglas McAdam	2/3	0/4	3/4	P 2/2
Dr Fiona McLean	4	7	8	AR 3/3 G 1/3
Steve Micklewright	5	4/4	6/7	P 4/4
Duncan Miller	2/2	2/2	3/4	AR 1/1
Dr Gaener Rodger	3/3	4/4	4/4	AR 1/1 G 1/2
Local Authority nominees				
Chris Beattie	5	7	8	G 1/1 P 4/4
Geva Blackett	3	4	5	AR 0/3
Russell Jones	5	7	7	G 2/3 R 4/5
Bill Lobban	4	5	7	AR 1/3
Xander McDade	5	6	8	G 1/1 P 1/1 R 5/5
Anne Ross	4	4	6	P 4/4
Derek Ross	4	7	7	P 5/5
Locally elected				
Kenny Deans	5	5	8	G 1/3 P 4/4
Paul Gibb	5	7	8	AR 2/3
John Kirk	5	7	6	P 1/4
Lauren MacCallum	5	6	7	R 2/5
Eleanor Mackintosh	5	7	8	G 2/2 P 3/4 R 2/5

(Other committees: P – Performance Committee; AR - Audit and Risk Committee; R – Resource; G – Governance Committee).



Senior Management Team salary and pension entitlements

(subject to audit)

The Constitutional Reform and Governance Act 2010 requires appointments to be made on merit and on the basis of fair and open competition. The members of the senior management team hold appointments that are open ended. Early termination, other than for misconduct, would result in the individual requiring compensation as set out in the Civil Service Compensation Scheme.

The following sections provide details of the remuneration and pension interests of the Senior Management Team of the Park Authority.

Senior Management Team remuneration

(subject to audit)

Single total figure of remuneration (subject to audit)

	Salary		Pension benefits*		Total	
	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000	2023/24 £'000	2022/23 £'000
Grant Moir	95-100	90-95	37	36	130-135	125-130
David Cameron	75-80	70-75	58	0**	135-140	85-90
Murray Ferguson	75-80	65-70	55	0**	130-135	55-60
Andrew Ford	65-70	55-60	53	24	120-125	80-85

No member of the management team received either a bonus payment or any benefits in kind in the year (2022/23: £nil).

*The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less the contributions made by the individual. The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

**Negative accrued benefits have been capped at £nil. A negative benefit results where a scheme member has transitioned from a final salary scheme to alpha. The final salary pension is calculated with reference to pay during the year and length of service, and where a pay rise in year is not sufficient to offset the inflation increase, the pension value can reduce, hence the negative value.

Fair pay disclosure

(subject to audit)

The Park Authority is required to disclose the relationship between the total remuneration of its highest paid director and the median remuneration of its staff (the mid-point of banded remuneration, using the full-time equivalent remuneration). Total remuneration includes salary, non-consolidated performance-related pay, and any benefits-in-kind and severance payments. It



does not include employer pension contributions and the cash equivalent value of pensions.

The highest paid Director's salary was increased by £1,959 (2.1%) between 2022/23 and 2023/24 as a result of the Scottish Government's public sector pay award. For the rest of the Park Authority's staff, at 31 March 2024, the average salary change from the previous year was an increase of 9% (2022/23 – reduction of 4%) reflecting seasonal staff, the change in staff mix and increase in staff levels during the year. Excluding seasonal staff, the average salary increased by 6% (2022/23 - 11%).

	2023/24	2022/23 (restated using annualised salaries)
Median remuneration (a)	£38,177	£34,828
Range of staff remuneration	£780-£95,018	£1,407-£93,060
Banded remuneration of the highest paid director (b)	£95k-100k	£90k-95k
Ratio between the median remuneration and banded remuneration of the highest director [(b)/(a)]	2.50	2.67

The table below, shows the ratios between the highest paid director's remuneration against those of all employees on the 25th, 50th (median) and 75th percentiles during the financial years.

All staff

Pay Ratio	2023/24		2022/23	
	All staff	Excluding seasonal	All staff	Excluding seasonal
25 th percentile	3.00	2.72	3.24	2.80
	31,694	34,948	28,721	33,237
50 th percentile	2.49	2.45	2.67	2.52
	38,177	38,732	34,828	36,907
75 th percentile	2.19	2.19	2.28	2.20
	43,362	43,362	40,796	42,223

All ratios have fallen year on year – the gap between the salary of the highest paid director and the various percentile salaries has reduced. The changes are due to a complex mix of factors including a change in the highest paid director's



remuneration, the impact of the payroll model in a period of high inflation putting pressure on pay awards to the employees, and a trend in the need to offer remuneration to new recruits towards the top of their pay band. The Authority believes that the ratios are a fair reflection of the pay, rewards and progression policy for the staff group as a whole.

No member of staff received remuneration in excess of the highest paid director in either year.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switched into **alpha** sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to **alpha** have their PCSPS benefits 'banked,' with those with earlier benefits in one of the final salary sections of the PCSPS having those



benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic, premium, classic plus, nuvos and alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial 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. **classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the



scheme if they are already at or over pension age. Pension age is 60 for members of **classic, premium and classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

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 benefits 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 in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 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 taken.

The real increase in the value of the CETV

This is the element of the increase in accrued pension funded by the Exchequer. It excludes increases 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.

Senior Management Team pension benefits
(subject to audit)

	Accrued pension at age 65 as at 31 03 2024	Real increase in pension and related lump sum at pension age	CETV at 31 03 2024	CETV at 31 03 2023	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
Grant Moir	20-25	0-2.5	329	269	21
David Cameron	45-50	2.5-5	969	839	53
Murray Ferguson	30-35 plus lump sum of 85-90	2.5-5 plus lump sum of 2.5-5	851	745	52
Andrew Ford	20-25	2.5 5	428	348	44

Staff costs and Board Members' Fees
(subject to audit)

	Permanently employed staff and Board Members	Others	Total 2024	Total 2023
	£'000	£'000	£'000	£'000
Board members	173	-	173	172
Staff	4,860	660	5,520	4,856
Agency or short-term staff	-	32	32	43
	5,033	692	5,725	5,071
Board members				
Fees	170		170	169
Social security costs	3		3	3
	173		173	172
Staff				
Salaries	3,556	494	4,050	3,554
Social security costs	370	46	416	379
Pensions	928	120	1,048	920
Apprenticeship levy	6	-	6	3
	4,860	660	5,520	4,856
Non-payroll staff	-	32	32	43

Number of staff with salaries above £60,000
(subject to audit)

	2024	2023
£90,001 - £100,000	1	1
£80,001 - £90,000	-	-
£70,001 - £80,000	2	1
£60,001 - £70,000	5	1



Consultancy and temporary staff

	2024 £'000	2023 £'000
Consultancy	5	*115
Temporary staff	32	43

*Consultancy costs in 2022/23 were disclosed at £2,078k in the annual report for 2022/23. The nature of the transactions within this figure have been reassessed, the value of contracts for operational delivery have been removed, and the figure restated.

Consultancy has a wide-ranging meaning and includes the provision to the Park Authority of objective advice on a range of management issues outside the 'business-as-usual' environment, when in-house skills are not available. The type of work undertaken includes the provision of advice on finance, IT, strategy, legal, property & construction, HR & training, and technical matters, and is time limited.

Temporary staff, or contingent labour, are 'non-payroll' individuals contracted to cover business-as-usual or service delivery. The type of work undertaken was administration and clerical work by agency staff and a specialist contractor used to provide communications expertise not available within the Park Authority.

Average number of persons employed

(subject to audit)

The average number of whole-time equivalent persons employed during the year was:

	Permanently employed staff	Others*	Total 2024	Total 2023
Senior management team	4		4	4
Staff (whole time equivalent)	69	29	98	89
	73	29	102	93

*Other staff are those staff employed on a fixed short-term contract.

During the year, no staff were seconded to the Park Authority from another organisation (2022/23: 1). No members of the staff were seconded to other organisations during the year (2022/23: nil).



Sickness absence

(not subject to audit)

The average numbers of days lost to sickness absence during the year per employee, excluding COVID 19 absences, is 5.79 days (2022/23: 3.56); including COVID 19 absences, is 6.37 days (2022/23: 4.93).

Facility Time Data

(not subject to audit)

The Trade Union (Facility Time Publication Requirements) Regulations 2017 requires public bodies to publish information relating to staff time dedicated to staff union matters in the following statutory format:

1 Relevant union officials

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
--	--------------------------------------

1 (2022/23 - 1)	102.91 (2022/23 – 93.19)
------------------------	---------------------------------

2 Percentage of time spend on facility time

% of time	Number of employees
0%	-
1-50%	1 (2022/23 – 1)
51-99%	-
100%	-

3 Percentage of pay bill spent on facility time

Total cost of facility time	£334 (2022/23 - £182)
Total pay bill	£5,551,592 (2022/23 - £4,856,212)
% of total pay bill spend on facility time	0.006% (2022/23 - 0.004%)

4 Trade union activities

Time spent on paid trade union activities as a % of total paid facility time hours	0.005% (2022/23 - 0.005%)
--	----------------------------------

Grant Moir
Chief Executive and Accountable Officer
5 December 2024



2.4 Parliamentary Accountability Disclosures (subject to audit)

Cairngorms National Park Authority is held to account by the Scottish Ministers, in accordance with the requirements of The National Parks (Scotland) Act 2000. The Authority is expected to manage its budget in accordance with its Financial Memorandum and the Scottish Public Finance Manual and to deliver an outturn for the year within the Scottish Government budget limits.

The Park Authority's financial performance for the year against the Board approved budget and grant-in-aid awarded by the Scottish Government is shown on pages 16 and 17. Income for 2023/24 includes income and grant funding from partners, recharges, and planning fees. Expenditure includes Board and staff costs, operating costs, and project expenditure. Non-cash expenditure includes depreciation and amortisation, and movement in the accrual for holiday pay.

Fees and charges

During the year, the Park Authority received 60% of planning fees for called in planning applications to the 5 local authorities within the National Park boundaries.

Losses and special payments

There were no reported frauds during the year to 31 March 2024 (there was a cyber-based fraud in 2022/23, which resulted in a financial loss of £15,000). There were no special payments in the year, or in the previous year. There were no gains or losses on the disposal of non-current assets in the year or in the previous year.

Gifts

Gifts totalling £321 were made to Board members leaving during the year. (2022/23: £391)

Significant remote contingencies

In addition to contingent liabilities reported within the context of IAS 37, the Park Authority is not aware of any liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability.



The accountability report was approved by a duly authorised committee of the Board on 27 September 2024 and signed on its behalf by

Grant Moir
Chief Executive and Accountable Officer
5 December 2024



2.5 Independent Auditor's Report to the Members of Cairngorms National Park Authority, the Auditor General for Scotland and the Scottish Parliament

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements in the annual report and accounts of Cairngorms National Park Authority for the year ended 31 March 2024 under the National Parks (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayer's Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 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.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the body in accordance with the



ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, we report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the Audit Scotland Website.

Risks of material misstatement

We report in our separate Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud.

Procedures include:

- using our understanding of the central government sector to identify that the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the



effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In our 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

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to our responsibilities in respect of irregularities explained in the audit of the financial statements section of our report, we are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited parts of the Remuneration and Staff Report



have been properly prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and



- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited parts of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

Use of our report

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 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Tom Reid (Audit Director)

For and on behalf of Forvis Mazars LLP

Tom Reid

Forvis Mazars LLP

100 Queen Street

Glasgow – G1 3DN

5 December 2024



3 FINANCIAL STATEMENTS

3.1 Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	notes	For the year to 31 March 2024 £'000	For the year to 31 March 2023 £'000
Income			
Operational plan income		2,494	2,685
Other income		181	84
Total operating income	5	2,675	2,769
Expenditure			
Board and staff costs	6	(5,725)	(5,071)
Operational plan expenditure	3	(7,580)	(6,982)
Other operating costs	3,7	(894)	(769)
Depreciation, amortising, and impairment charges	9/10/11	(333)	(321)
Total operating expenditure		(14,532)	(13,143)
Net operating expenditure		(11,857)	(10,374)
Finance expenditure (interest on leases)	17	(34)	(27)
Finance income		93	-
Comprehensive net expenditure for the year funded by grant-in-aid		(11,798)	(10,401)

No activities were discontinued during the year.

The notes on pages 97 to 118 form part of these accounts.



3.2 Statement of Financial Position as at 31 March 2024

	notes	As at 31 March 2024 £'000	As at 31 March 2023 (restated) £'000
Non-current assets			
Tangible assets	9	480	375
Right of use assets	10	2,541	2,570
Intangible assets	11	183	84
Investments	8	-	-
Total non-current assets		3,204	3,029
Current assets			
Trade and other receivables	12	687	1,245
Cash and cash equivalents	13	2,171	1,613
Total current assets		2,858	2,858
Current liabilities			
Trade and other payables	14	(2,411)	(2,211)
Total current liabilities		(2,411)	(2,211)
Current assets less current liabilities		447	647
Non-current liabilities			
Trade and other payables	14	(2,384)	(2,405)
Assets less liabilities		1,267	1,271
Taxpayers' equity		1,267	1,271

The Accountable Officer authorised the financial statements for issue on 27 September 2024.

Grant Moir
Chief Executive and Accountable Officer
5 December 2024

The notes on pages 97 to 118 form part of these accounts.



3.3 Statement of Cash Flows for the year ended 31 March 2024

	notes	For the year to 31 March 2024 £'000	For the year to 31 March 2023 £'000
Net operating expenditure		(11,857)	(10,374)
Adjustment for non-cash transactions			
Depreciation, amortisation, and impairment charges		333	321
Movements in working capital			
(Increase)/decrease in trade and other receivables		559	(749)
(Decrease)/increase in trade and other payables		118	148
Cash flows from investing activities			
Purchase of non-current assets		(301)	(98)
Net cash flow from operating activities		(11,148)	(10,752)
Cash flows from financing activities			
Grants from sponsoring Directorate	4	11,794	10,636
Capital element in respect of leases	17	(147)	(162)
Interest in respect of leases	17	(34)	(27)
Interest received		93	-
Net (decrease)/increase in cash		558	(305)
Cash and cash equivalents at 1 April	13	1,613	1,918
Cash and cash equivalents at 31 March	13	2,171	1,613

The notes on pages 97 to 118 form part of these accounts.



3.4 Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

	notes	For the year ended 31 March 2024 £'000	For the year ended 31 March 2023 £'000
Balance as at 1 April, 2023		1,271	1,036
Grant from sponsoring department		11,794	10,636
Net expenditure		(11,798)	(10,401)
Balance as at 31 March, 2024		1,267	1,271

The notes on pages 97 to 118 form part of these accounts



3.5 Notes to the Financial Statements for the year ended 31 March 2024

Note 1. Basis of preparation of accounts

The annual accounts are prepared in accordance with the Accounts Direction issued by Scottish Ministers under section 25(b) of the National Parks (Scotland) Act 2000, Government Financial Reporting Manual (FReM) issued by HM treasury, as adopted and interpreted by the Scottish Government, which follows generally accepted accounting practice as defined in International Financial Reporting Standards (IFRS) as adopted by the United Kingdom and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The Accounts Direction is included as Appendix 1.

Note 2. Accounting policies

Where FReM permits a choice of accounting policy, those which are considered to be most appropriate in giving a true and fair view have been adopted and have been applied consistently to all material transactions throughout the financial year.

The accounting policies adopted are set out below and have been applied consistently throughout the year in dealing with any items that are considered material to the accounts.

Accounting convention

The accounts are prepared under the historical cost convention.

Accounting period

The accounting period commenced on 1 April 2023 and ended on 31 March 2024.

Going concern

The accounts have been prepared on a going concern basis as the Board and Accountable Officer believe that future liabilities will be met from a combination of cash budget allocation from the Scottish Government, future grants from partner agencies, and income from chargeable activities.



Non-current assets – property, plant, and equipment (PPE)

Assets capitalised are initially recognised at cost in the financial statements, and with subsequent recognition at depreciated historic cost as a proxy for current value, owing to the types of tangible assets capitalised, and their short useful economic lives.

The minimum level for the 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.

All PPE is reviewed annually for impairment and adjustments are made if necessary.

Non-current assets – leased assets

Leased assets are accounted for under IFRS 16, which provides a single lessee accounting model, with a right of use asset and a lease liability being recognised on the commencement of a lease. Right-of-use assets are depreciated on a straight-line basis over the associated lease term or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant, and equipment. As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the cost of value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right-of-use assets also have shorter useful lives than their respective underlying assets and, as such, cost has been used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

Non-current assets – intangible assets

Intangible assets capitalised, including purchased computer software costing more than £500, are initially recognised at cost. Where an active (homogeneous) market exists, intangible assets other than those that are held for sale, are carried at current value in existing use at the reporting period date. Where no active market exists, the assets are valued, using indices, to depreciated replacement cost. For 2023/24 the indexation was deemed to be nil and therefore had no impact on carrying value.



Depreciation and amortisation

Depreciation or amortisation is provided on all non-current assets at rates calculated to write down the cost or valuation on a straight-line basis over the useful economic lives in the following ranges:

Tangible assets

- park entry markers 25 years or less
- operational plant and equipment 5 years or over the length of the lease on land for “Scenic Routes” assets
- information technology 3 – 5 years
- leasehold improvements over the length of the lease, or shorter period depending on the nature of the asset capitalised as a leasehold improvement
- right-of-use assets over the length of the lease

Intangible assets

- software 5 years

Depreciation or amortisation is charged to the Statement of Comprehensive Net Expenditure on the carrying value of the non-current asset.

Financial instruments and exposure to risks

The Park Authority’s financial instruments comprise trade and other receivables, trade and other payables, and cash and liquid resources.

Trade receivables are recognised at cost, which is assumed to be their fair value, and recoverability is routinely monitored. If it is assumed or known that a debt will not be recovered it is written off to the Statement of Comprehensive Net Expenditure. Any subsequent recovery of amounts previously written off are similarly taken to the Statement of Comprehensive Net Expenditure.

Trade payables are recognised at cost, which is considered to represent fair value.



Cash is held in accounts with commercial banks. There is no significant liquidity or credit risk exposure owing to the credit controls in place.

The carrying value of the financial assets and liabilities is considered a reasonable approximation of fair value. The investment in National Parks Partnerships LLP is measured at a fair value through profit and loss, in accordance with IFRS 9 Financial Instruments. The fair value is assessed as £nil (2022/23: £nil).

Income and expenditure recognition

Income from activities is accounted for in the year to which it relates and not to when cash payments are received.

Where income has been recognised but cash has not been received or paid, a receivable for the corresponding amount is recorded in the Statement of Financial Position. Where cash has been received in advance of the activity, no income is recognised and a payable for the corresponding amount is recorded in the Statement of Financial Position. Operating income is income that relates directly to the operating activities of the Park Authority. It includes fees and charges for services provided.

All income from contracts with customers is recognised in accordance with IFRS 15, which depicts the transfer of goods and services to customers in an amount that reflects the consideration to which the Park Authority expects to be entitled in exchange for those goods or services. Revenue is recognised in accordance with that core principle by applying the following steps:

- Identification of contract with a customer
- Identification of the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognise revenue when the performance obligation is satisfied, and control of the goods or service has been passed over.

Grant income is recognised in line with IAS 20 when it is receivable. If entitlement of grant income is subject to performance conditions, the income is recognised as the performance conditions are met.



Expenditure on operational activities is accounted for or charged to the Statement of Comprehensive Net expenditure in the year in which it has been done. Staff costs are accounted for in the year in which the salaries are earned together with employer's costs. Other expenditure is charged or accrued into the year the service of goods is used. As part of the year end accounts preparation any expenditure that relates to future accounting periods of more than £500 is prepaid to be matched to income earned in future accounting periods. All expenditure after this date, that relates to services or goods received by 31 March 2023, has been accrued.

Scottish Government funding and grant-in-aid

The Park Authority receives grant-in-aid from the Scottish Government to finance its operations.

The Park Authority receives a budget from the Scottish Government (Departmental Expenditure Limit or DEL) to fund non-cash expenditure (depreciation) and the cash costs of acquiring tangible and intangible assets and of operating expenditure. Taxpayers' Equity is credited with the DEL cash allocation and charged with the net expenditure on the DEL cash allocation in the Statement of Changes in Taxpayers' Equity.

Pension 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 15. Liability for the payment of future benefits is a charge to the PCSPS.

Leases

Where a lease has been identified, the Park Authority recognises a right-of-use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight-line basis over the lease term. The Park Authority determines the term of a lease as the non-cancellable period of a lease combined with periods



covered by an option to either extend the lease where the Park Authority is reasonably certain to exercise that option, or to terminate the lease where the Park Authority is reasonably certain not to exercise that option. In assessing whether an option is reasonably certain to be exercised or not exercised, judgement is applied in consultation with future property strategy. The Park Authority has not set a specific threshold for identifying assets that are of low value and applies the guidance in IFRS 16 on a case-by-case basis. Where the interest rate implicit in a lease cannot be readily determined, the Park Authority calculates the lease liability using the HM Treasury discount rates promulgated in PES papers as the incremental borrowing rate. For leases that commence or are remeasured in 2023/24, this rate is 4.72% (2022/23: 3.51%).

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 purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or is included in the capitalised purchase cost when incurred.

Short-term employee benefits

A liability for accrued unused annual leave, flexi-time and time off in lieu of leave (TOIL) is recognised to 31 December, the end of the holiday year. The movement for the year is charged or credited to the Statement of Comprehensive Net Expenditure.

Interest in other entities

IFRS 12: Disclosure of interests in other entities, requires disclosure on interests in subsidiaries, joint arrangement, associates, and unconsolidated structured entities. The Park Authority is a Designate Member of National Parks Partnerships LLP, which was incorporated on 11 June 2016. The Authority, along with the 14 other National Parks, holds an equal share in the LLP. The investment does not meet the criteria of a subsidiary, joint venture or associate and has been recognised as an investment.

Changes in Accounting Standards

There were no changes in accounting standards relevant to the Park Authority during the year to 31 March 2024.



New or amended standards issued but not yet effective and not adopted early

IFRS 17 Insurance Contracts

IFRS 17 sets out requirements for the recognition and measurement of contracts and associated revenue where an entity accepts insurance risk from another party. IFRS 17 is currently applicable for reporting periods beginning from 1 January 2023. The standard will be applied by HM Treasury in the FReM from 1 April 2025 (with limited options for early adoption). The underlying aim of IFRS 17 is to make reporting of risk transfer contracts more comparable between different entities. The guarantees given to landowners in respect of damage to flood banks caused by beaver burrowing (see note 18) are considered to fall within the context of IFRS 17.

Standards, amendments, and interpretations early adopted this year

There are no new standards, amendments or interpretations adopted early this year.

Significant judgements and estimates

Preparation of financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include the items set out below.

LEADER irregularities. As accountable body for the Cairngorms Local Action Group, which delivered the Local Development Strategy, the Park Authority is liable for any funding advanced that may not be recoverable (irregularities) from funds made available from the EU through the LEADER rural development program. Over the two years from 1 April 2021 a provision was carried in the balance sheet based on management's experience of the previous LEADER programme and the small percentage of costs found to be irregular (note 14). The 2014-2020 programme closed on 31 December 2021. Given the length of time since closure and the successful audit of the scheme, the Directors consider that this provision is no longer required.

Guarantees to landowners. Financial guarantees have been made to landowners in respect of potential damage to flood banks that might be caused by beaver burrowing. It is the opinion of the Directors that the likelihood of financial claim from this arrangement is very low, and consequently this risk has been disclosed as a contingent liability in the notes to the accounts.



IFRS 16 renewal of lease. During the year, the Park Authority renewed its lease on the property at Ballater. The lease allows for break points after 3 years, 6 years and 9 years in order to allow the Authority to consider the cost effectiveness of maintaining the tenancy. The right of use asset has been capitalised over the period up to the first break point (July 2027) as the Directors' expectation is that they may wish to end the tenancy at this date. Measurement of the lease over a longer period would increase the value of the right of use asset and also of the lease liability.



Note 3. Segmental reporting

IFRS 8: Segmental Reporting, requires operating segments to be identified on the basis of internal reports about components of the Park Authority's work.

2024	Board member and staff costs £'000	Operational plan expenditure £'000	Other operating costs £'000	Operational plan income £'000	Other income £'000	Net segmental expenditure £'000
Conservation						
Peatland recovery	439	2,802	69	-	-	3,310
Species conservation	459	1,202	72	(965)	-	768
Sustainable uplands	150	91	23	-	(13)	251
Nature network	300	608	47	-	-	955
Cairngorms nature index	104	37	16	-	-	157
Engagement	58	11	9	(2)	-	76
	1,510	4,751	236	(967)	(13)	5,517
Visitor experience						
Rural development	606	628	95	(25)	(81)	1,223
Visitor experience	734	267	115	-	-	1,116
Community development	445	88	69	(365)	(63)	174
Inclusion	159	6	25	-	-	190
	1,944	989	304	(390)	(144)	2,703
Rural Development						
Sustainable tourism	69	34	11	-	-	114
Path maintenance & improvements	260	150	40	(54)	-	396
Strategic infrastructure	-	457	-	-	-	457
Active travel	64	58	10	-	-	132
	393	699	61	(54)	-	1,099
Corporate services						
Collaboration	3	148	-	-	(1)	150
Heritage Horizons development	289	799	45	(645)	-	488
Open and inclusive innovation	1,170	39	183	(438)	(23)	931
	1,462	986	228	(1,083)	(24)	1,569
Communications						
	416	155	65	-	-	636
	5,725	7,580	894	(2,494)	(181)	11,524
Items not attributable to segmental activity						
						333
						11,857



2023	Board member and staff costs £'000	Operational plan expenditure £'000	Other operating costs £'000	Operational plan income £'000	Other income £'000	Net segmental expenditure £'000
Conservation						
Peatland recovery	293	2,023	44	-	-	2,360
Species conservation	346	658	52	(661)	-	395
Sustainable uplands	524	84	79	(16)	(16)	655
Nature network	373	698	57	(10)	-	1,118
Cairngorms nature index	67	39	10	-	-	116
Engagement	56	33	8	(2)	-	95
	1,659	3,535	250	(689)	(16)	4,739
Visitor experience						
Rural development	574	492	87	(433)	(54)	666
Visitor experience	763	267	116	(16)	-	1,130
Community development	84	156	13	-	-	253
Inclusion	117	105	18	-	(3)	237
	1,538	1,020	234	(449)	(57)	2,286
Rural Development						
Sustainable tourism	39	46	6	-	-	91
Path maintenance & improvements	28	306	4	(128)	-	210
Strategic infrastructure	28	344	4	-	-	376
Glenmore	17	5	3	-	-	25
	112	701	17	(128)	-	702
Corporate services						
Collaboration	3	143	-	-	-	146
Heritage Horizons development	250	1,204	38	(1,399)	-	93
Open and inclusive innovation	1,097	166	167	(20)	(11)	1,399
	1,350	1,513	205	(1,419)	(11)	1,638
Communications						
	412	213	63	-	-	688
	5,071	6,982	769	(2,685)	(84)	10,053
Items not attributable to segmental activity						
						321
						10,374



Note 4. Grant-in-aid

	2024 £'000	2023 £'000
Grant-in-aid allocated to meet operational expenditure	7,658	7,472
Grant-in-aid allocated to meet capital expenditure	4,136	3,164
	11,794	10,636

Note 5. Income

	2024		2023	
	Operational plan £'000	Other income £'000	Operational plan £'000	Other income £'000
Operational Plan income	2,494	-	2,685	-
Planning fees	-	81	-	54
Other	-	100	-	30
	2,494	181	2,685	84

Note 6. Board member and staff costs

Further information can be found in section 2.3 – Remuneration and staff report.

	Permanently employed staff and Board Members £'000	Others £'000	Total 2024 £'000	Total 2023 £'000
Board members	173	-	173	172
Staff	4,860	660	5,520	4,856
Agency or short-term staff	-	32	32	43
	5,033	692	5,725	5,071
Board members				
Fees	170		170	169
Social security costs	3		3	3
	173		173	172
Staff				
Salaries	3,556	494	4,050	3,554
Social security costs	370	46	416	379
Pensions	928	120	1,048	920
Apprenticeship levy	6	-	6	3
	4,860	660	5,520	4,856
Non-payroll staff	-	32	32	43



Note 7. Other operating costs

	2024 £'000	2023 £'000
Office running costs	337	314
Board and staff costs (excluding salary/fee costs)	230	131
Information technology	159	185
Professional support fees	121	82
Land and buildings rentals*	1	2
Vehicles and office equipment rentals	30	40
Independent auditor's fees	16	15
	<u>894</u>	<u>769</u>

*Rentals on leased properties are from 1 April 2022 accounted for under IFRS 16 whereby a right-of-use asset and lease liability are recognised in the financial statements. Depreciation is charged on the right-of-use asset and interest is recognised in the lease liability. Rental costs shown above are those on low value assets that have not been capitalised.

Note 8. Investments

The Park Authority holds an investment in National Parks Partnerships LLP. At incorporation, the Park Authority and the other 14 UK National Parks contributed £12,000 for an equal share in the entity with a further capital call in March 2018.

The investment was fully impaired as at 31 March 2018, as the capital contributions cannot be withdrawn or paid back. Under IFRS 9, the investment is measured at a fair value through the Statement of Comprehensive Net Expenditure. The fair value is assessed as nil, which is the same as the carrying value in the prior year.



Note 9. Tangible assets

	Leasehold property improvements £'000	Park entry markers £'000	Operational plant and equipment £'000	Assets under construction £'000	Information technology £'000	Total £'000
Cost						
At 1 April 2023	238	57	611	30	227	1,163
Additions	12	-	104	42	55	213
Transfers	-	-	39	(39)	-	-
Disposals	-	-	-	-	-	-
At 31 March 2024	250	57	754	33	282	1,376
Depreciation						
At 1 April 2023	(197)	(57)	(380)	-	(154)	(788)
Charge for year	(7)	-	(59)	-	(42)	(108)
Disposals	-	-	-	-	-	-
At 31 March 2024	(204)	(57)	(439)	-	(196)	(896)
Cost						
At 1 April 2022	238	57	594	-	215	1,104
Additions	-	-	17	30	44	91
Disposals	-	-	-	-	(32)	(32)
At 31 March 2023	238	57	611	30	227	1,163
Depreciation						
At 1 April 2022	(174)	(57)	(311)	-	(147)	(689)
Charge for year	(23)	-	(69)	-	(39)	(131)
Disposals	-	-	-	-	32	32
At 31 March 2023	(197)	(57)	(380)	-	(154)	(788)
Carrying value						
At 31 March 2024	46	-	315	33	86	480
At 31 March 2023	41	-	231	30	73	375

The Authority owns all assets capitalised other than right-of-use assets, leased property and leased equipment, which are held under lease. The Authority has no finance leases.



Note 10. Right-of-use assets

	Property	Vehicles	Office equipment	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 April 2023	2,565	124	37	2,726
Revaluations	30	-	-	30
Additions	-	133	-	133
Disposals	-	(42)	-	(42)
At 31 March 2024	2,595	215	37	2,847
Depreciation				
At 1 April 2023	(118)	(32)	(6)	(156)
Revaluations	12	-	-	12
Charge for year	(130)	(63)	(11)	(204)
Disposals	-	42	-	42
At 31 March 2024	(236)	(53)	(17)	(306)
Cost				
At 1 April 2022	2,565	66	10	2,641
Additions	-	58	27	85
Disposals	-	-	-	-
At 31 March 2023	2,565	124	37	2,726
Depreciation				
At 1 April 2022	-	-	-	-
Charge for year	(118)	(34)	(4)	(156)
Disposals	-	-	-	-
At 31 March 2023	(118)	(34)	(4)	(156)
Carrying value				
At 31 March 2024	2,359	162	20	2,541
At 31 March 2023	2,447	90	33	2,570



Note 11. Intangible assets

	Software £'000	Assets under construction £'000	Total £'000
Cost			
At 1 April 2023	115	-	115
Additions	-	120	120
Disposals	-	-	-
At 31 March 2024	115	120	235
Amortisation			
At 1 April 2022	(31)	-	(31)
Charge for year	(21)	-	(21)
Disposals	-	-	-
At 31 March 2023	(52)	-	(52)
Cost			
At 1 April 2022	173	-	173
Additions	12	-	12
Disposals	(70)	-	(70)
At 31 March 2023	115	-	115
Amortisation			
At 1 April 2022	(68)	-	(68)
Additions	(33)	-	(33)
Disposals	70	-	70
At 31 March 2023	(31)	-	(31)
Net book value			
At 31 March 2024	63	120	183
At 31 March 2023	84	-	84

Note 12. Trade receivable and other current assets

Amounts falling due within one year:

Trade receivables

Project income debtors

Prepayments and accrued income

2024 £'000	2023 £'000
25	44
459	1,040
203	161
687	1,245



Note 13. Cash and cash equivalents

	2024	2023 (restated)
	£'000	£'000
Balance as at 1 April	1,613	1,918
Net change in cash and cash equivalent balances	558	(305)
Balance as at 31 March	2,171	1,613

The year end balances were held in commercial bank accounts, treasury deposit or as cash in hand.

Note 14. Trade payables and other current liabilities

	2024	2023
	£'000	£'000
Amounts falling due within one year:		
Trade payables	349	556
Accruals and deferred income	1,618	1,163
Holiday pay accrual	266	249
Provisions	-	60
Other liabilities	-	22
Current part of lease liabilities	178	161
	2,411	2,211
Amounts falling due over one year:		
Lease liabilities	2,384	2,405
	4,795	4,616

Provisions were carried in 2022/23 for irregularities on Leader Programme claims.

Note 15. 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 2020, details of it, and annual Resource Accounts, can be found at www.civilservicepensionscheme.org.uk

For the year ended 31 March 2024 employer's contributions of £1,022,633 (2022/23: £909,992) were paid to the PCSPS. The contributions were payable at one of four rates, from 26.6% to 30.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contribution every four years following a full



scheme valuation. The contributions rates were revised for 2019/20 and were used unchanged until 2023/24. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

All employees have the opportunity to join the scheme, and can also opt to open partnership pension accounts, a stakeholder pension with an employer contribution. Employer's contributions to the partnership pension provider during 2023/24 were £23,043 (2022/23: £14,573).

Note 16. Capital commitments

	2024 £'000	2023 £'000
Contracted capital commitments at 31 March 2024 not otherwise included in the financial statements		
Property, plant, and equipment	139	35

Note 17. Leases

The Authority has entered into leases in the normal course of our operating activities. Rentals on leased assets are accounted for under IFRS 16 whereby a right-of-use asset and lease liability are recognised in the financial statements. Depreciation is charged on the right-of-use asset and interest is charged to the lease liability. Details of the right-of-use assets included in the Statement of Financial Position and of the depreciation charge recorded in the Statement of Comprehensive Net Expenditure are shown in Note 10.

Obligations under non-cancellable leases are given in the table below:

	Land and buildings		Motor vehicles and office equipment	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Not later than 1 year	120	115	58	46
Later than 1 and not later than 5 years	476	441	133	75
Later than 5 years	1,776	1,889	-	-
	<u>2,372</u>	<u>2,445</u>	<u>191</u>	<u>121</u>

The expense related to short-life leases was £nil (2022/23: £3,688). The expense related to low value assets was £1,440 (2022/23: £2,292).



The cash outflow in respect of leases for year ended 31 March 2024 was £146,609 (2022/23: £161,422).

Interest on lease liabilities recognised in the Statement of Comprehensive Net Expenditure for the year ended 31 March 2024 was £33,554 (2022/23: £27,383).

Note 18. Contingent liabilities

The Park Authority is the lead body for Heritage Lottery Fund supported projects the Capercaillie Framework Project and the new Cairngorms 2030: People and Nature Thriving Together (formerly known as the Heritage Horizons project) as well as being the Accountable Body for Cairngorms LEADER which administered the European funded project (LEADER) on behalf of the Cairngorms Local Action Group (concluded in 2021/22).

Given the nature of these arrangements, advances are made to projects and grant applicants which in turn are reclaimed from the funders. It is possible that funds advanced may fall to be irrecoverable. At this time there is uncertainty whether any liability will arise or its value.

At 31 March 2023 a provision of £60,000 was held to cover irregularities in the claims made to LEADER – items of expenditure included in grant claims that might be disallowed subsequently, and for which the Park Authority would be required to repay sums claimed. This provision has been released in 2023/24 on the basis that it is no longer required: the programme ended three years ago; since then, Scottish Government has conducted audit reviews of the project; these reviews found no issues of concern.

Beavers were reintroduced to the Park in December 2023. As a consequence of concern about the effect of beaver burrowing on flood banks and the resulting impact on agricultural land, the Park Authority has given a commitment of financial assistance to landowners and tenants. In the event that a breach in a flood bank is proved to have been caused by beaver burrowing, and where the flood bank was shown previously to be in good condition, the Authority will provide grant assistance to remedy the breach. The Park Authority will assess the evidence of the damage in discussion with the landowner or tenant and will agree the best course of action, and the cost of the work. The Authority will provide 100% grant assistance to cover these costs. This arrangement is in place until 31 March 2026.



The Directors are of the opinion that the likelihood of financial claim from this arrangement is very low. The financial cost, should a single claim arise, is estimated to be a maximum of £50,000, giving a potential risk of £100,000 in any one year.

Note 19. Related party transactions

The Park Authority is a Non-departmental Public Body of the Scottish Government. The Park Authority's sponsoring body is the Natural Resources Division, Environment & Forestry Directorate.

The Scottish Government and the Natural Resources Division, Environment & Forestry Directorate are regarded as related parties with whom there have been various material transactions during the year in the normal course of operations.

In addition, the Park Authority has had a small number of material transactions with other Scottish Government departments and other central, local UK government bodies: Aberdeenshire Council, Angus Council, Audit Scotland, Broads Authority, Crown Estate Scotland, Dartmoor National Park Authority, Disclosure Scotland, Exmoor National Park Authority, Eryri National Park (Snowdonia), Forestry and Land Scotland, HM Revenue & Customs, Highland Council, Highlands and Islands Enterprise, Lakes District National Park Authority, Loch Lomond & Trossachs National Park, The Moray Council, Nature Scotland, NHS Highland, North Yorks Moors National Park, The Peak District National Park Authority, Perth and Kinross Council, Scottish Forestry, Scottish Environmental Protection Agency (SEPA), Scottish Land Commission, Scottish Police Authority, Transport Scotland, Visit Scotland, and Yorkshire Dales National Park Authority.

There were neither payments nor receipts outstanding at either year end.

No Board member, senior manager or other related parties have undertaken any material transactions with the Park Authority during the year.



	23/24		22/23	
	Payments £,000	Receipts £,000	Payments £,000	Receipts £,000
Geva Blackett as appointee Ballater Royal Deeside – grants	-	-	15	-
David Cameron, Derek Ross (until 13 June 2023), Eleanor Mackintosh (from 23 August 2023) trustees of the Cairngorms Trust – support payments and contributions to sustainable transport within the National Park and nature recovery etc..	181	-	168	48
Janet Hunter trustees of The Outdoor Access Trust for Scotland (OATS) – resigned from OATS board 31 August 2023, and from Authority Board on 7 September 2023.	16	-	82	-
Janet Hunter, board member Europarc Council – annual subscriptions	-	-	1	-
Janet Hunter, Growbiz	12	-	46	-
Bill Lobban, director Cairngorm Mountain Limited	8	-	-	-
Bill Lobban, advisor Grantown ~Museum	2	-	-	-
Douglas McAdam – payments made to Countryside Learning before leaving Board on 31 October 2023.	4	-	-	-
Steve Micklewright, CEO, Trees for Life	40	-	-	-
Xander McDade, representative National Parks UK – annual subscription	12	10	12	-
Fiona McLean, rector of University of the Highlands and Island – grant	2	-	2	-
Gaenor Rodger, non-exec director of NHS Highland (resigned from Board 31 October 2023)	24	-	71	-



Note 20. Financial Instruments and Exposure to Risks

The Park Authority's cash operating and capital expenditure is met from the DEL cash budget allocation from the Scottish Government, from other income sources and from contributions from partner agencies to jointly fund projects. 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 investment in National Parks Partnerships LLP (Note 10), 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 Departments, Executive Agencies or other Public Bodies. The Park Authority is therefore not exposed to any material credit risk.

Foreign Currency Risk - the Park Authority is not exposed to foreign currency risk.

The Park Authority's financial assets and liabilities are categorised by groups under IFRS 9 as

	2024 £'000	2023 £'000
Financial assets		
Trade and other receivables	686	1,245
Cash and cash equivalents	2,171	1,613
	2,857	2,858
Financial liabilities		
Trade and other payables	4,795	4,616

Note 21. Third-party assets

The Park Authority acts as custodian for cash received for restoration and aftercare of two quarry sites (£184,000), of which £157,000 is in an interest-bearing deposit account, and the remainder in a Treasury call account) and for developers' contributions held until such time that a decision is made on the application of those



funds (£73,000). Neither the Park Authority nor Scottish Government more generally has a direct beneficial interest in those funds at the year end. Third-party assets are not public assets and are not recorded in the primary financial statements.

	2024	2023
	£'000	£'000
Bank balances and monies on deposit	<u>257</u>	<u>254</u>



APPENDIX 1 – ACCOUNTS DIRECTION



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 2022, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRoM) 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 12 January 2006 is hereby revoked.

Signed: Donald Henderson, Deputy Director of Nature Division
by the authority of the Scottish Ministers

Dated: 02 August 2023