

National Park Authority

Audit Committee Meeting

Agenda Item 12



Register of Interests Review

Paper for noting

1. Purpose

The purpose of this paper is provide members with details of a review of senior staff and Board members register of interests which was completed as part of the Annual Accounts preparation process. Any payments to third party organisations of over £100,000 would require separate disclosure as a 'related party transaction' in the Annual Accounts. As members will note from Appendix 1 there were no material transactions to report. This review relates only to organisations where two factors are combined:

- 1.1 A Board member or a senior staff member has declared an interest in the organisation, and
- 1.2 The Authority has made a payment to that organisation.

2. Details of the review process

- 2.1 Officers cross-referenced the Register of Interests of the Senior Management Team and Board Members with the financial records of the Authority and listed any interests where a financial payment has been made to a third party organisation by the Park Authority.
- 2.2 Audit Scotland advised that the materiality level is £100,000 and therefore there are no material transactions to related parties to disclose in the Annual Accounts.
- 2.3 The figures in Appendix 1 are the total payments made to the third party organisation. Where there is more than one Board member or senior manager with an interest in the organisation the total payment has been shown against each individual i.e. it would be incorrect to add the payments together.
- 2.4 Some Board members are appointed by the local authorities of the areas within the National Park boundaries and any balances outstanding at year end are included in the Annual Accounts as a related party transaction.

3. Recommendation

- 3.1 Members are asked to note this report and Appendix 1.

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Appendix 1

As part of the preparation of our 2014/15 Annual Accounts we reviewed our Senior Staff and Board Member Registers of Interests, and prepared the following table outlining any occasion where one or more of our Board Members / Senior Staff had declared an interest in an organisation which received a payment from the Authority in 2014/15.

Organisation	Payment Made by the Authority (if any)	Relevant Interests Held
Loch Lomond & The Trossachs Community Partnership	£94,035	Owen McKee and Catharine Sankey are Directors of the Loch Lomond & Trossachs Community Partnership.
Loch Lomond & Trossachs Countryside Trust	£42,000	Bridget Jones and Lindsay Morrison are Directors of the Loch Lomond & Trossachs Countryside Trust.
Rural Stirling Housing Association	£15,000	Owen McKee is the Chair of Rural Stirling Housing Association. Martin Earl is a Board Member of the same.
Argyll Mausoleum Limited	£6,000	David McKenzie is the Secretary and a Trustee of Argyll Mausoleum Limited.
John Muir Trust	£28,000	Catharine Sankey is a member of the John Muir Trust.
Friends of Loch Lomond & The Trossachs	£61,711	Catharine Sankey is a member of Friends of Loch Lomond & The Trossachs.
Planning Aid Scotland	£2,940	Petra Biberbach is the Chief Executive Officer of Planning Aid Scotland.
Balquidder, Lochearnhead & Strathyre Community Trust	£465	Owen McKee is a Director of the Balquidder, Lochearnhead & Strathyre Community Trust.
Benmore & Kilmun Community Development Trust	£2,200	David McKenzie is Secretary of the Benmore & Kilmun Community Development Trust.

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Organisation	Payment Made by the Authority (if any)	Relevant Interests Held
Argyll & Bute Council	£1,413	George Freeman and James Robb are Councillors with Argyll & Bute Council.
Stirling Council	£64,855	Martin Earl and Fergus Wood are Councillors with Stirling Council.
West Dunbartonshire Council	£148,766	Hazel Sorrell is a Councillor with West Dunbartonshire Council. This includes rates of £118k and year end no additional disclosure is required as balances with WDC are disclosed in the accounts as related party transactions.
Luss & Arden Community Development Trust	£10,500	David McCowan is Chair of the Luss & Arden Community Development Trust.
River Forth Fisheries Trust	£5,000	Scott Nisbet is Co-opted member of Forth District Salmon Fishery Board which is connected with the River Forth Fisheries Trust.