



Annual Accounts 2022/23 Final Update

Agenda Item 8

National Park Authority Audit & Risk Committee

Tuesday 5th December 2023

Paper for information

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1. Purpose

1.1. To provide the final update on the Annual Accounts for 2022/23.

2. Recommendation

2.1. Members are asked to note the contents of this update.

3. Contribution to National Park Partnership Plan and/or Our 5-year Plan

3.1. There is a statutory duty to prepare an Annual Report and Accounts. Compliance with our statutory duties supports the organisational processes and controls which underpin the outcomes and priorities in our 5-Year Plan.

4. Annual Report and Accounts

4.1. The draft Annual Report and Accounts were presented to the members of the National Park Authority Board at the meeting of 11th September 2023.

4.2. Subsequently on 28 September, the External Auditors Mazars, advised of a change required to the basis of calculation for the pension asset ceiling. This resulted in an increase from £436k to £2,908k in the value of the pension asset recognised on the balance sheet.

- 4.3. Updated accounts were circulated to members of the Audit and Risk Committee on 19th October and following appropriate confirmation these were circulated to the wider Board on 24th October.
- 4.4. The Annual Report and Accounts were signed by Gordon Watson in his role as Chief Executive and Accountable Officer and Mazars on 26th October. We received confirmation on 15th November that the Minister had cleared the Annual Report and Accounts for laying in the Scottish Parliament.
- 4.5. Mazars have provided a final version of the Annual Audit Report which they have shared with Audit Scotland for them to make available on their website. The only changes compared to the version presented to the September Audit and Risk Committee reflect the audit is complete, the audit opinion has been issued and an updated pension surplus figure.

5. Appendices

- 5.1 Appendix 1 – Mazars Final External Audit Report for the Financial Year ended 31st March 2023.

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