
CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE & DELIVERY COMMITTEE

FOR DISCUSSION

Title: FINANCE MONITORING: MONTH TO 30 APRIL 2018

Prepared by: Daniel Ralph, Finance Manager
David Cameron, Director of Corporate Services

Purpose

To present a summary review of income and expenditure for the month 30 April 2018 to the Finance & Delivery Committee.

Recommendations

The Finance & Delivery Committee is requested to:

- a) **Note the results of the month to 30 April 2018;**
- b) **Note the position on projects in same period.**

Executive Summary

1. The main report to the Committee is contained in Annex I. This report now shows the 5 main components - Core and Operational Plan and 4 projects, LEADER, the Tomintoul & Glenlivet Landscape Partnership (T&GLP), Great Place Badenoch (GPB) and the Caper Framework (CF) – as well as a consolidated position. GPB and CF have both recently began. GPB will last for 3 years with CF starting the Development Phase of the project. Both are HLF funded.
2. Due to the low level of activity in April and time devoted to the close down of 2017/18 this monitoring report consists only of annex I. Additional annexes (month on month summary, operational plan expenditure and income and variances from actual to budget where the variances are greater than £5,000 together with a brief review of core activities).

Overview

Other Income

3. The income received in the month comprises planning recovery (£1,654), payment from staff for the purchase of additional leave (£685.66) and contributions against the East Cairngorms Moorland Project from Crown Estate and RSPB (£7,000).

Core activities

Board and staff costs

4. Staff and board costs are in line with expectations for the month.

Other Board and staff costs

5. Motor insurance was paid in April for the full year and prepayments at 31 March for motor vehicles were released in April.

Facilities costs

6. Full year rates for Granttown and Ballater were paid in April.

IT and professional costs

7. All prepayments noted at 31 March 2018 were released in April.

Operational plan

8. Annex 3 summaries the expenditure and income per Theme within current the Operational Plan.
9. Actual expenditure incurred to date is in line with expectations Text as appropriate...
10. An in-year spending review is currently in progress looking at spend to date, commitments recognised and spend to the year end. This will be reported on in the next report.

Non-Cash

11. Non-cash budget provision from Scottish Government provides for depreciation of assets and other accounting provisions made necessary by the Authority's operations. Text as appropriate....

Grant In Aid

12. Resource (R DEL): resource grant in aid has been drawn down in line with the planned drawdown.
13. Capital (C DEL): resource grant in aid has been drawn down in line with the planned drawdown.

Projects

LEADER

14. Recoveries from LEADER are recognised monthly in management accounts. Project grants paid by CNPA are reclaimed on LARCS within 10 working days from payment of project grant wherever possible and within 10 days of a month end for administration costs.

At 30 April the following table summarises submitted claims on the LARC system for project advances and management fees:

	Administration claims	Project advance	Total
Amounts claimed on LARCS	201,033.94	575,563.41	776,597.35
Amount held in suspense	-	5,880.62	5,880.63
Recognised rounding/timing differences	-	3.57	3.57
Amounts recovered from SG	(174,240.87)	(55,080.82)	(229,321.69)
	<u>26,793.07</u>	<u>526,366.78</u>	<u>553,159.85</u>
Still to be loaded on LARCS	10,732.45	71,640.14	82,372.59
Outstanding from SG	<u>37,525.52</u>	<u>598,006.92</u>	<u>635,532.44</u>

15. Project payments to 30 April were £44,172.81.

Tomintoul & Glenlivet Landscape Partnership

16. Amounts due from the Heritage Lottery Fund (HLF) since last paper to Committee:

31 March 2018	£ 88,924
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17. Contributions from the 3 main partners have been received (£150,000): CNPA, Crown Estate Scotland and The Moray Council.
18. Funding for 18/19 of £50,000 from HIE will be claimed later in the year.

Great Place Badenoch

19. This is a 3 year (to end by 3 March 2021) HLF project to conserve and development the cultural heritage of Badenoch. The permission to start was granted in April.
20. The projected value of the project is £326,000 with 80% being provided by HLF. Partner funding of £66,000 has been provided by Transport Scotland (£30,000), CNPA (£30,000) and the Highland Council (£6,000).
21. A project manager has been appointed by VABS and expenditure in April represents recruitment costs.

22. All claims for project advances and recoverable administration costs are now made on the “LARCS” system. At 30 April the “RAG” position on the LARCS system was “green” with the following summarising the progress of all LARCs claims made to date:

Capercaillie Framework

23. Permission to start has been requested from HLF for the Development Phase and a new bank account is now open for this project. No costs have been incurred.

Outturn Position 2018/19

24. The intention is to finish the financial year as close as possible to breakeven. To achieve this transaction reports will be issued from January monthly and then weekly to Heads of Service based on actual costs and committed cost. Management Information will continue to be provided on an actual basis. From January a projected outturn will be run in parallel with the actual costs to identify and stress points or savings in the run up to 31 March.

Daniel Ralph
David Cameron
30 May 2018

danielralph@cairngorms.co.uk
davidcameron@cairngorms.co.uk