

**Draft MINUTES of MEETING of the  
FINANCE COMMITTEE of**

**THE CAIRNGORMS NATIONAL PARK AUTHORITY**

**Held at The Community Hall, Boat of Garten  
On 9<sup>th</sup> November 2012**

**Present:**

Eleanor Mackintosh (Chair)  
Duncan Bryden  
David Green

John Latham  
Gregor Rimell

**In Attendance:**

Jane Hope, Chief Executive  
David Cameron, Corporate Services Director  
Alistair Hight, Head of Finance and IT  
Pete Crane, Sustainable Tourism and Visitor Experience Programme Manager

**Apologies:**

None

**Minutes of Previous Meetings**

1. Minutes of the meeting of the 31<sup>st</sup> August were approved.

**Matters Arising**

2. Paragraph 8(b): work on developing criteria for shovel ready projects still in hand.  
Paragraph 13: work started and still in hand on a paper about the ownership of assets, two strands to the work; reviewing the current assets and liabilities, and also reviewing the policy around asset ownership. This latter particularly relevant in the light of shovel ready funding applications. Intention to bring to next meeting of the Finance Committee  
Paragraph 10: work was progressing on the proposed Common Good Fund for the Cairngorms National Park. David Cameron had met colleagues from COAT and CBP. Issues also discussed at Sustainable Tourism Forum. Common Good Fund seen as a complication although there was some understanding of the potential for complementarity with other schemes; clear that more thinking still needed.

**John Latham joined the meeting and was welcomed to his first meeting of the Finance Committee.**

## Declarations of Interest

3. None.

## Review of 6 Months to 30<sup>th</sup> September 2012 (Paper 1)

4. Alistair Hight introduced the paper which showed that the projected outcome for the year ending March 2013 which showed the outturn for the year projected as a net income of £3,000 including the additional income and expenditure on capital projects. The media budget review in October 2012 determined no current need to change programme budgets for the 2012/13 financial year, other than the additional £685,000 on capital projects.
5. The following points were made in discussion:
  - a) The final cost of the Local Plan Appeal remained unknown; in total this was liable to be around £100,000 but would not necessarily fall into one financial year. If necessary, the funds would be found by allowing some slippage of expenditure into the following year.
  - b) There was some discussion on the use of shovel ready capital monies. The original Scottish Government allocation had been focused on tourism infrastructure but following the last Finance Committee, a proposal had been put to the Scottish Government that some of the funding would go into an Affordable Housing project with associated training. The Sponsor Team had been supportive and the matter was currently with Ministers.
  - c) It was noted that some programme lines still had to complete the majority of their expenditure in the remaining half year. This was not unusual but it was noted that it was very important to monitor spend and the profile of this spend as the last quarter of the year approached. This was particularly important in light of the additional capital spend through shovel ready monies.
6. **The Committee approved the recommendations as follows:**
  - a) **Noted the result for the 6 month period to end of September 2012 and the projected outcome for the year ending 31<sup>st</sup> March 2013.**
  - b) **Noted the further analysis of Operational Plan net expenditure by programme.**
  - c) **Asked to be kept updated in the remaining half of the year on expenditure.**

## Review of Operational Plan Expenditure Commitments 2012-2015 (Paper 2)

7. Alistair Hight introduced the paper which updated the Committee on forward commitments. For 2013/14 23% of the Operational Plan budget was committed and for 2014/15 the forward commitment was 22%. Both these were within the guideline limit for future commitments of 30%. It was noted that the guideline of 30% should be reviewed before the end of the year in respect of future years as the Grant-in-Aid levels declined. It was also noted that the shovel ready monies created an additional operational pressure. For 2012/13 only 31% of the available

Operational Plan budget had been spent despite being half way through the year (as discussed in the previous paper). This was not an unusual pattern of spend but monitoring this remained extremely important.

8. In discussion the following points were made:
  - a) As well as monitoring total spend, it was important to monitor the profile of spend to ensure this matched the profile set out in the Corporate Plan.
  - b) Working in partnership always created difficulties and as the lead partner, one could only move at the pace of all the partners. The number of the zeros showing in the expenditure columns reflected this difficulty.
  - c) The message would be fed back to Programme Managers at the next Finance Committee (January 2013) the Committee would be looking for decisions one way or the other on monies that had not been spent or committed.
  
9. **The Committee agreed the recommendations of the paper:**
  - a) **Noted the Operational Plan spending commitments made for the current and future two years.**
  - b) **Asked for the next meeting in January to look closely at expenditure commitments that looked under some doubt in the remainder of the year.**

## **Capital Projects for 2012/13 and 2013/14 (Paper 3) – PAPER TAKEN IN CONFIDENTIAL SESSION**

### **2012/13 Additional Capital Expenditure: Expenditure Justifications (Paper 4)**

10. Alistair Hight introduced the paper which drew to the committees the additional capital projects discussed at the previous Finance Committee had been the subject of individual expenditure justifications which had been circulated by correspondence and approved by the Committee in the usual way. These expenditure justifications provided the further details behind the £685,000 of capital projects for which additional budget had been awarded in the current year. The Convener noted this and commended the work of the staff in getting the expenditure justifications done in a short space of time.

### **Date of Next Meeting**

11. Friday 1<sup>st</sup> March 2013, Beaton Craigie Room, Albert Halls, Ballater.