

DRAFT MINUTES OF THE FINANCE AND DELIVERY COMMITTEE MEETING of

THE CAIRNGORMS NATIONAL PARK AUTHORITY

**held at Art & Committee room, Community Hall, Boat of Garten
on 12th October 2018 at 9.00am**

PRESENT

Peter Argyle (Committee Convener)
Becky Badger

Eleanor Mackintosh
Xander McDade

In Attendance:

Grant Moir, CEO
David Cameron, Director of Corporate Services
Danie Ralph, Finance Manager

Apologies: None.

Welcome and Introduction

1. David Cameron highlighted that in the absence of the elected Committee Convener, Committee members were required to agree a Convener for the meeting from amongst those present. David highlighted that Peter Argyle had previously indicated he was willing to Chair this meeting and all members present agreed this. The Acting Convener welcomed everyone to the meeting. It was noted there were no apologies, with Angela Douglas now having completed her term of appointment on the Board.

Minutes of Last Meeting – Approval

2. The Minutes of the last meeting on 8th June 2018 were approved with no amendments.

Matters Arising

3. The Convener provided an update on the Action Points from the previous meeting:
 - a) Action Point at Para. 17i): **Closed** – presentation slides for Finance Conference where circulated to Committee Members by the Clerk to the Board.
 - b) Action Point at Para. 17ii): **Closed** – the Committee's appreciation was conveyed to the CNPA finance staff.

4. There were no other matters arising which would not be covered elsewhere on the agenda.

Declaration of Interests

5. No interests were declared.

Finance Monitoring: 6 Months to 30 September (Paper 2)

6. Danie Ralph presented a summary review of income and expenditure for the 6 months to 30th September, 2018. Danie Ralph highlighted that in response to internal audit recommendations the monitoring report now sought to highlight key variances against budget.
7. The monitoring position set out in the reports reflected the position at the half way point of the year. While there were a number of variances highlighted in the report, Danie Ralph indicated to members that on the whole these reflected timing issues with some items of expenditure either falling prior to, or delayed beyond, phased budget expectations. Danie Ralph indicated that overall his expectation remained that an outturn position close to the target break-even could be achieved.
8. In terms of project financing, Danie Ralph highlighted that LEADER funding due to the Authority was now being received regularly from Scottish Government and the backlog previously reported had been address with all expected sums received by the Authority. Heritage Lottery Funds were also received as expected for the Tomintoul and Glenlivet Landscape Partnership project.
9. In discussion the Finance & Delivery Committee made the following comments and observations:
 - a) Members asked whether the position as regards Operational Plan and project investments gave any cause for concern. Danie Ralph responded that while the position was slightly behind expectations, the position was not unusual at this stage in the year. The level of lag behind expected phasing of expenditure for Operational Plan investments was also not as significant as had been seen in previous years.
8. **The Finance and Delivery Committee noted the results and the position on projects of the 6 months to 30 September 2018.**
9. **Actions: None**

Delivering Financial Efficiencies (Paper 3)

10. David Cameron introduced the Paper which sets out the Authority's delivery against financial efficiency targets set by the Scottish Government as part of the Government's annual budget processes. He highlighted the following points:
- a) The paper set out only significant areas of efficiency savings generated. There were a number of smaller efficiencies generated. However, to manage the monitoring and reporting activity, only the significant actions were noted and reported.
 - b) Specific targets for efficiency saving measures had not been established. The level of reductions made by the Authority to realise efficiencies over time has resulted in delivery of efficiencies now being achieved as opportunities materialised, such as through staff turnover or service contracts coming to an end of their term.
 - c) For the current year, 2018/19, David Cameron estimated that £127,000 of the required £137,000 (3%) efficiency target had already been realised with the expectation that the full target would be realised if not exceeded by the end of the year.
 - d) Cumulative efficiency savings continued to exceed the cumulative target over this and the previous two years.
11. **The Finance & Delivery Committee noted:**
- a) **the position on the Authority's delivery of efficiency savings in line with Scottish Government targets from 2016/17 to 2018/19; and**
 - b) **that some efficiency savings have been identified toward the 2018/19 target, and that work will continue to secure the additional efficiencies required to realise the target prior to the end of the financial year.**

12. **Action:** **None**

AOCB

13. There were no other items of business raised.

Date of Next Meeting

14. The next Finance and Delivery Committee meeting will take place on Friday 22nd February 2018 in the Mike Sheridan room, Victoria & Albert Halls, Ballater. (Note: this venue subsequently altered to the Cairngorm Hotel, Aviemore on the same date to accommodate Planning Committee business to take place following the meeting.)

15. The public part of this meeting finished at 9.45hours.