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## CAIRNGORMS NATIONAL PARK AUTHORITY FINANCE AND DELIVERY COMMITTEE

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### FOR DISCUSSION

**Title: TOMINTOUL AND GLENLIVET LANDSCAPE  
PARTNERSHIP: UPDATE**

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Management**

#### **Purpose**

To present a summary review of financial status of the Tomintoul and Glenlivet Landscape Partnership Project (Project) to 31 December 2015, and specifically an update to the Finance and Delivery Committee on the VAT status of the Project.

#### **Recommendations**

**The Finance and Delivery Committee is requested to:**

- a) **Note the contents of the paper.**

#### **Executive Summary**

1. Annex 1, is the summary “dashboard” as at 31 December 2015. This summary is prepared monthly and is made available to members of the TGLP team meetings and the board. This is based on the information prepared monthly for Management Team, and summary information presented periodically to the Committee.
2. The last paper to Committee on 14 August 2015 brought to the attention of the Committee a potential increase to project costs due to irrecoverable VAT. As a result of discussions with the Heritage Lottery Fund any VAT that falls to be irrecoverable can now be covered by a more realistic irrecoverable VAT budget or from the underspend on committed projects/contingency. This means that funds earmarked by CNPA as a last resort should not now be required.
3. The Development Phase is progressing well and the anticipated spend on projects has reduced from £345,000 to £289,000. The anticipated costs for the Crown Estate led Scaln and Blairfindy Projects have reduced due to revisions to the scope and this has led to the initiation of other projects such as Woodland Improvement Project and allowed the Museum Project to fast track.

4. Since the last position paper two claims to HLF have been made. Both claims have been at the agreed rate of 55% of expenditure incurred:

Qtr to 30 September	£17,975	(received 02 11 15)
Qtr to 31 December	£34,445	(not received at time of writing)

5. At 31 December the dashboard summarises the revised budgets for ongoing projects and the remaining spend. This is constantly reviewed and the current best estimates of project costs and costs to be incurred are likely to fall by the end of the Development Phase.
6. Highland and Island Enterprise (HIE) have committed £50,000 to the Development Phase and are now unlikely to be in a position to pay this contribution in the current financial year (ie the year to 31 March 2016). This is due to changing spend priorities in the current financial year imposed by Scottish Government. This does not mean that HIE are any less committed to the project for either the Development or Delivery Phase.
7. There are a number of options available to minimise the cash flow impact on CNPA:
- a) CNPA provides the cash resource to allow grants or payments to be made timeously; or
  - b) Payments to project partners are delayed until HIE contribution is made.
8. It is anticipated that CNPA will have sufficient cash resources to allow payments to be made when requested. This is in part a timing difference in cash management as a further substantial HLF claim will be made for the quarter ended 31 March 2016. This is the most likely course of action as key project partners have indicated that they must receive any grants or payments due to them by 31 March 2016.

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