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Cabinet Secretary for Culture and External Affairs
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Kenneth Gibson MSP
Convener of the Finance Committee of the Scottish Parliament

By email: finance.committee@scottish.parliament.uk



10 March 2014

Dear Kenneth,

It has come to our attention that there is a minor typographical error in the Financial Memorandum for the Historic Environment Scotland Bill, introduced to Parliament on 3 March, which I would like to take the opportunity to correct. The error concerned relates to the figures on the potential benefits of charitable status and does not have a substantive impact on the overall financial position outlined in the Financial Memorandum.

The Financial memorandum refers to a figure for the potential benefits of Charitable Status at Table 5, paragraph 98 and Annex C. The figure included is £26.363m. However, this should read £25.097m. This is because it represents the change, following the guidance of Audit Scotland, to commence Historic Environment Scotland in two stages, initially with a legal identity and Board from April 2015 and then coming into full operation from October 2015. As a consequence there will be an initial period of 6 months where any potential benefits of charitable status would not be available to Historic Environment Scotland.

Consequently the quoted figure of £26.363m will be reduced by £1.373 m and the revised figure of £25.097m will be the total potential benefit from charitable status and should be used at table 5, paragraph 98 and annex C. The calculations presented in the tables remain correct any any update will only be required to the column total.

I trust that this clarifies the position in relation to this error and I note that my officials have been in contact with the Finance Committee regarding this issue. If I can provide any additional information then I would be happy to do so.

*Kind regards
Fiona Hyslop*

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