

**YORKSHIRE DALES NATIONAL PARK AUTHORITY  
FINANCE & RESOURCES COMMITTEE**

13<sup>th</sup> February 2006

**FINANCIAL PROGRESS REPORT 2005/06: THIRD QUARTER TO 31ST DECEMBER 2005**

**Purpose of the Report**

To provide Members with information on the financial performance of the National Park Authority ('the Authority') for the nine month period from 1<sup>st</sup> April 2005 to 31<sup>st</sup> December 2005.

**Strategic Planning Framework**

The information contained in this report is consistent with the Authority's approved and adopted strategic planning framework:

- *Best Value Performance Plan*  
"Plan and manage all aspects of the Authority's business so as to make the most effective use of our resources."

**1. Performance**

**1.1 Overall Performance**

The Authority's overall performance against budget to the end of the third quarter of 2005/06 is summarised in the table below. 'Primary Funding' is the amount of the annual grant awarded by central government (DEFRA), and 'Other Income' includes all earned income (retail, car parks etc.), grants for individual projects (from a wide range of sources) and allocations from previous year's reserves.

**Summary Income and Expenditure Statement**

	REVISED ANNUAL BUDGET £000's	CUMULATIVE TO 31 DEC 2005			REMAINING BUDGET £'000's
		BUDGET £000's	ACTUAL £000's	VARIANCE FAV/(ADV) £000's	
Total Expenditure	7534.7	5658.4	5104.7	553.7 F	2430.0
Total Other Income	(2827.8)	(2148.8)	(2196.7)	47.9 F	(591.1)
Total Primary Funding	(4706.9)	(3530.2)	(3530.2)	0.0 -	(1176.7)
<b>Total</b>	<b>0.0</b>	<b>(20.6)</b>	<b>(622.2)</b>	<b>601.5 F</b>	<b>(622.2)</b>

Favourable variances reflect lower than budgeted expenditure or higher than budgeted income, against the original budget set at the start of the year.

**Virements**

**Appendix 1** details all the budget virements made to date in the third quarter of 2005/06; the Opportunities Fund has been decreased by the £65k of projects to be bought forward from the draft 2006/07 budget to 2005/06 (as agreed by this Committee in November 2005 ), £3k for the National Economic Value Project and £3.7k for the National Tourist Branding Exercise. The current balance on the Opportunities Fund is £71k, £35k of which is to be retained to support the 2006/07 budget and £36k remains unallocated.

## 1.2 Detailed Performance

**Appendix 2** provides a detailed picture of performance by cost centre. Where a material variance (favourable or unfavourable, of £10k or more) has arisen, an explanation has been provided by the budget manager of that particular cost centre and is included under 'comments'.

## 1.3 Expenditure

In order to allow types of expenditure to be monitored across the entire organisation the report included at **Appendix 3** presents the budget in account code format (by type of expenditure, rather than by cost centre).

## 1.4 Income

**Appendix 4** provides details of the income received up to 31<sup>st</sup> December 2005, which relates to the financial year 2005/06.

**Appendix 5** provides details of grant funding received up to the 31<sup>st</sup> December 2005

The report excludes any income which the Authority was still waiting to receive at the end of the last financial year, and which will have been recorded as a debtor in that year.

## 1.5 Cash-flow

As at 31<sup>st</sup> December 2005, the cash balance in the bank and investment account was £2.044m This balance is attributed to specific requirements, as follows:

<b>Cash Analysis</b>	<b>£'000</b>
Northern Office Fund (current balance)	217
Surplus (remaining) 2003/4 (now allocated to 05/06) and contingency reserve	397
Net outturn on 2004/05	250
Yorkshire Forward - Redundant Buildings Grant	100
Net position Debtors, Creditors and Commitments (includes income in advance)	1080
<b>Total</b>	<b>2044</b>

## 1.6 The Opportunities Fund

The bids against the Opportunities Fund made in the third quarter of 2005/06 are described in the virements section. These include £3k for a national exercise relating to the Economic Value of National Parks and £3.7k for a national Tourist Branding Exercise, both of which have been approved at meetings of the full authority.

Members will note that the overall variance is £601.5k favourable at the end of the third quarter in the 2005/06 financial year. As at the date of this report, all departments are still planning to spend the budgets as allocated, and no department heads have come forward with any funds to release.

However, members will note that an extra £50k from car parking income and an extra £23k interest income, these represent a potential transfer to the opportunities fund at the year end.

At this stage in the year with many existing budgets still with a material amount to be spent, there is no proposal to use these funds at this stage.

This approach will assist the authority in managing contingent commitments relating to the Northern Office project and the poor funding settlement from DEFRA.

Concerning the last point, any underspend from 05/06 (other than that needed to maintain contingent reserves at the required level) should be used to meet any exceptional one of costs associated with assuming the long term financial integrity of the Authority, rather than shoring up short term budgets.

## **2. Additional Financial Information**

### **2.1 Delegations**

In the period from the date of the last quarterly report until that of the present one, six delegations (that the Authority's Financial Regulations require additional approval for) were approved. Details are included at **Appendix 6**.

## **RECOMMENDATIONS**

Members are asked to:

- note the position against the 2005/2006 budget for period 1<sup>st</sup> April 2005 to 31<sup>st</sup> December 2005;
- to note the proposals in 1.6 in relation to the allocation of the Opportunity Fund;
- to note the delegations included at Appendix 6

IRENE BRANNON  
SENIOR FINANCE OFFICER

20<sup>th</sup> January 2005

**VIREMENT REPORT - Detailing changes to the original budget.****1 APRIL 2005 TO 31 DECEMBER 2005***New virements are shown in bold and italicised.*

ORIGINAL BUDGET £000's	MOVEMENT	REVISED BUDGET £000's
301.3	(229.9)	71.4

**OPPORTUNITY FUND**

Opportunity Fund

Transfers to Fund

£20k Release of Network Rail Creditor 2003/04  
 £45k anticipated underspend on CROW budget in 2005/06  
 £20k Other net Underspends in 05/06  
 £57.5 budget transferred from Corporate Management Salaries - re Solicitor and Corporate Support  
 £30.6k release of creditors for datastream provision  
 £23.6k released from Balance Sheet - re Legacy received in 04/05

Transfers from Fund

**£60k to Ecology for Habitat Survey as agreed November F & R**  
**£5k to National Park Management Plan as agreed Nov F & R**  
**£3k to Sustainable Development for National Economic Value of National Parks Exercise**  
**£3.7k to Sustainable Tourism for National NPA Tourist Branding Exercise**  
 £200k to Contingency Reserve re Northern Office  
 £39.9k to Corporate Management for Northern Office Furniture  
 £1k to Ranger Services re Stone Dykes Barn  
 £5k to Limestone Country re Limestone Country Beef Marketing  
 £5k to Ecology re Aggregates Levy  
 £1.1k to Volunteers for Volunteers Training  
 £0.6k to Volunteers for Volunteers - Facilitator  
 £5k to Traffic and Transport for Target Project  
 £6k to Interpretation for Interpretation Boards at Bolton Abbey  
 £3.5k to Building Conservation for Public Spaces, Private Places  
 £5k to Building Conservation for Milestones Project  
 £1k to Archaeology for Historic Environment Days  
 £2.5k to Interpretation for Guided Walks Booklet  
 £17k to Estates Maintenance for the refurbishment of Hawes Toilets  
 £5k budget transferred to Corporate Management re NPAPA and KLoE  
 £1.9k to Secretariat for Catering and Meeting Rooms  
 £4.2k transferred to Media for Press Cuttings Agency work  
 £9.1k transferred to Corporate Management for increased Audit Commission Fees  
 £7k transferred to Legal Salaries re Monitoring Officer Duties  
 £5k to Recreation Management for Netconstruct web site costs  
 £0.8k transferred to Rangers for Volunteers Budget  
 £5k transferred to Forward Planning re State of the Park England Day Visitor Survey  
 £1.3k to Corporate Management for Maintenance and Installation of Flexi machines  
 £0.5k to transferred to Forward Planning re RDC Joint Residents Panel  
 £0.5k to Forward Planning for Affordable Rural Housing Logo  
 £2k to Corporate Management re Removal of Files to Offsite storage  
 £20k transferred to Conservation of Natural Environment funded by release of legacy

**VIREMENT REPORT - Detailing changes to the original budget.****1 APRIL 2005 TO 31 DECEMBER 2005***New virements are shown in bold and italicised.***CONS OF NATURAL ENVIRONMENT*****£60k to Ecology for Habitat Survey as agreed November F & R***

£5k from Opportunities Fund re Limestone Country Beef Marketing

£5k from Opportunities Fund re Aggregates Levy

£20k from Opportunities Fund re Woodlands Grants

**CONS OF CULTURAL HERITAGE**

£3.5k to Building Conservation for Public Spaces, Private Places

£5k to Building Conservation for Milestones Project

£1k to Archaeology for Historic Environment Days

**RECREATION MANAGEMENT**

£45k from CROW to the Opportunity Fund - expected underspend in 2005/06

£17k to Estates Maintenance from the Opportunities Fund for the refurbishment of Hawes Toilets

£1k to Ranger Services from the Opportunities Fund re Stone Dykes Barn trailer

**PROMOTING UNDERSTANDING*****£3.7k to Sustainable Tourism for National NPA Tourist Branding Exercise***

£6k to Interpretation from the Opportunities Fund re Interpretation Boards at Bolton Abbey

£2.5k to Interpretation from Opportunites Fund for Guided Walks Booklet

£5k to Publications for Netconstruct web site costs

£4.2k transferred to Media for Press Cuttings Agency work

**TRAFFIC & TRANSPORT**

£5k from Opportunities Fund for Target Project

**RANGERS ESTATES & VOLUNTEERS**

£1.1k to Volunteers for Volunteers Training

£0.6k to Volunteers for Volunteers - Facilitator

£0.8k transferred to Rangers for Volunteers Budget

	<b>ORIGINAL BUDGET £000's</b>	<b>MOVEMENT</b>	<b>REVISED BUDGET £000's</b>
Total Expenditure	668.5	90.0	758.5
Total Income	(114.0)		(114.0)

Total Expenditure	234.6	9.5	244.1
Total Income	(33.4)		(33.4)

Total Expenditure	1772.3	(27.0)	1745.3
Total Income	(831.3)		(831.3)

Total Expenditure	1269.6	21.4	1291.0
Total Income	(443.0)		(443.0)

Total Expenditure	70.9	5.0	75.9
Total Income	(13.8)		(13.8)

Total Expenditure	388.2	2.5	390.7
Total Income	(5.4)		(5.4)

**VIREMENT REPORT - Detailing changes to the original budget.****1 APRIL 2005 TO 31 DECEMBER 2005***New virements are shown in bold and italicised.***PLANNING**

£27.5k income and expenditure re Planning Development Fund - Yr 2

	<b>ORIGINAL BUDGET £000's</b>	<b>MOVEMENT</b>	<b>REVISED BUDGET £000's</b>
Total Expenditure	589.8	27.5	617.3
Total Income	(219.3)	(27.5)	(246.8)

**FORWARD PLANNING***£3k transferred to Sustainable Development for national Economic Value of National Parks Project**£5k to National Park Management Plan as agreed November F & R*

£5k transferred to Forward Planning re State of the Park England Day Visitor Survey

£0.5k to transferred from Opportunity Fund re RDC Joint Residents Panel

£0.5k from Opportunity Fund for Affordable Rural Housing Logo

Total Expenditure	330.6	14.0	344.6
Total Income	(200.0)		(200.0)

**CORPORATE MANAGEMENT**

£39.9k to Corporate Management for Northern Office Furniture

£57.5k budget transferred to Opportunities Fund - re Solicitor and Corporate Support savings

£5k budget transferred from Opportunity Fund re NPAPA and KLoE

£1.9k to Secretariat from Opportunity Fund for Catering and Meeting Rooms

£9.1k transferred to Corporate Management for increased Audit Commission Fees

£7k transferred to Legal Salaries re Monitoring Officer Duties

£1.3k to Corporate Management for Maintenance and Installation of Flexi machines

£2k to Corporate Management re Removal of Files to Offsite storage

Total Expenditure	1599.7	8.7	1608.4
Total Income	(242.6)		(242.6)

**TRAINING**

Total Expenditure	49.0		49.0
Total Income	0.0		0.0

**PRIMARY FUNDING**

Total Primary Funding	(4706.9)		(4706.9)
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**CONTINGENCY FUND FROM SURPLUS 02/03 and 03/04 (includes £200k re Northern Office)**

	138.5	200.0	338.5
	(249.3)	0.0	(249.3)

**REALLOCATED FROM SURPLUS 04/05****REALLOCATED FROM SURPLUS 02/03 and 03/04**

	(354.0)	(94.2)	(448.2)
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**YORKSHIRE DALES NATIONAL PARK AUTHORITY  
INCOME AND EXPENDITURE STATEMENT BY COST CENTRE**

1 APRIL 2005 TO 31 DEC 2005

ANNUAL BUDGET	QUARTER 3		
	BUDGET	ACTUAL	VARIANCE
	£000's	£000's	FAV/(ADV) £000's

**CONSERVATION OF THE NATURAL ENVIRONMENT**

Employees (A100)	Expenditure	362.6	272.0	233.6	38.4	F	The majority of this variance is due to a vacant post
	Income	(44.5)	(33.4)	(33.4)	0.0	F	
Trees & Woodlands (A200)	Expenditure	96.8	72.5	12.6	59.9	F	The majority of this spend has been allocated to tree planting and will not be spent until later in the Financial year
	Income	(0.5)	(0.4)	0.0	(0.4)	A	
Farmed Land (A300)	Expenditure	23.4	14.4	8.6	5.8	F	
	Income	0.0	0.0	0.0	0.0	-	
Limestone Country (A400)	Expenditure	126.0	98.8	46.9	51.9	F	The underspend is due to delays in the timing of expenditure on this grant funded project Grant Income received in Advance
	Income	(66.0)	(66.0)	(115.5)	49.5	F	
Ecology (A500)	Expenditure	149.7	100.2	98.7	1.5	F	
	Income	(3.0)	(3.0)	0.0	(3.0)	A	
Total Expenditure		758.5	557.9	400.4	157.5	F	
Total Income		(114.0)	(102.8)	(148.9)	46.2	F	
<b>NET EXPENDITURE</b>		<b>644.5</b>	<b>455.2</b>	<b>251.5</b>	<b>203.7</b>	<b>F</b>	

**CONSERVATION OF CULTURAL HERITAGE**

Employees (B100)	Expenditure	147.7	110.8	114.6	(3.8)	A	
	Income	(12.0)	(9.0)	0.0	(9.0)	A	
Archaeology (B200)	Expenditure	50.0	32.7	48.1	(15.4)	A	Includes £24 k expenditure on the Out of Oblivion Project to be funded by Heritage Lottery Funding
	Income	(4.0)	(4.0)	(0.7)	(3.3)	A	
Building Conservation (B300)	Expenditure	46.4	44.2	52.0	(7.8)	A	Overspend relates to the Public Spaces Private Places Project funded by grant Timing delays in relation to the grant funding (relates to item above)
	Income	(17.4)	(5.8)	0.0	(5.8)	A	
Community & Heritage (B500)	Expenditure	0.0	0.0	0.2	(0.2)	A	
	Income	0.0	0.0	(9.7)	9.7	F	
Total Expenditure		244.1	187.7	214.9	(27.2)	A	
Total Income		(33.4)	(18.8)	(10.4)	(8.4)	A	
<b>NET EXPENDITURE</b>		<b>210.7</b>	<b>168.9</b>	<b>204.5</b>	<b>(35.6)</b>	<b>A</b>	

**YORKSHIRE DALES NATIONAL PARK AUTHORITY  
INCOME AND EXPENDITURE STATEMENT BY COST CENTRE**

**1 APRIL 2005 TO 31 DEC 2005**

ANNUAL BUDGET	QUARTER 3		
	BUDGET	ACTUAL	VARIANCE
	£000's	£000's	FAV/(ADV) £000's

**RECREATION MANAGEMENT**

Employees (C100)	Expenditure	625.9	469.4	469.4	0.0	-
	Income	(48.2)	(36.1)	(33.0)	(3.1)	A
Car Parks & Contracts (C200)	Expenditure	352.2	264.2	264.2	0.0	-
	Income	(458.1)	(341.2)	(396.2)	55.0	F
Estates Maintenance (C210)	Expenditure	42.2	31.6	26.7	4.9	F
Pennine Bridleway (C300)	Expenditure	316.0	248.2	157.6	90.6	F
	Income	(321.0)	(174.5)	(67.8)	(106.7)	A
Ranger Services	Expenditure	237.0	214.6	243.7	(29.1)	A
	Income	0.0	0.0	(47.3)	47.3	F
CROW (C810)	Expenditure	134.0	130.4	107.5	22.9	F
	Income	0.0	0.0	(5.0)	5.0	F
Access & Recreation (C820)	Expenditure	13.0	11.0	4.6	6.4	F
	Income	0.0	0.0	0.0	0.0	-
Definitive Map (C900)	Expenditure	25.0	17.5	13.8	3.7	F
	Income	(4.0)	(2.0)	(7.0)	5.0	F
Total Expenditure		1745.3	1386.9	1287.5	99.4	F
Total Income		(831.3)	(553.8)	(556.3)	2.5	F
<b>NET EXPENDITURE</b>		<b>914.0</b>	<b>833.1</b>	<b>731.2</b>	<b>101.9</b>	<b>F</b>

Car Parking Income higher than anticipated

Expenditure on Pennine Bridleway which will be funded by grant  
Timing delays in receipt of grant funding (relating to item above)

Includes Pennine Way Expenditure funded by the Countryside Agency  
Countryside Agency funding for Pennine Way (relates to item above)

Underspend to date due to timing of expenditure on Information Points

**PROMOTING UNDERSTANDING**

Employees (D100 & D200)	Expenditure	539.3	400.2	412.4	(12.2)	A
	Income	(19.8)	(14.9)	(14.9)	0.0	F
National Park Centres	Expenditure	111.6	83.8	54.9	28.9	F
	Income	(18.5)	(16.5)	(11.2)	(5.3)	A
Sustainable Tourism	Expenditure	26.2	10.9	7.7	3.2	F
	Income	0.0	0.0	(1.0)	1.0	F
Retail - Running Costs (D300)	Expenditure	73.0	55.0	49.0	6.0	F
Retail - Cost of Goods Sold (D350)	Expenditure	169.3	152.0	114.9	37.1	F
Retail - Sales (D350)	Income	(282.2)	(253.4)	(198.2)	(55.2)	A
Interpretation (D400)	Expenditure	69.0	43.9	19.4	24.5	F
	Income	(1.0)	(0.5)	(1.7)	1.2	F
Dales Countryside Museum (D500)	Expenditure	184.5	137.7	131.6	6.1	F
	Income	(71.0)	(51.0)	(44.0)	(7.0)	A
Publications (D600)	Expenditure	21.2	19.4	4.9	14.5	F
	Income	0.0	0.0	0.0	0.0	-
Web Based Services (D650)	Expenditure	9.5	7.2	1.7	5.5	F
	Income	0.0	0.0	0.0	0.0	-
Media (D700)	Expenditure	9.0	6.8	2.3	4.5	F
	Income	0.0	0.0	0.0	0.0	-
Education (D800)	Expenditure	16.0	15.0	5.2	9.8	F
	Income	(2.0)	(1.7)	(1.3)	(0.4)	A
Outreach (D850)	Expenditure	62.4	36.2	29.9	6.3	F
	Income	(48.5)	(28.7)	(22.8)	(5.9)	A
Total Expenditure		1291.0	968.1	833.9	135.4	F
Total Income		(443.0)	(366.7)	(295.1)	(71.6)	A
<b>NET EXPENDITURE</b>		<b>848.0</b>	<b>601.5</b>	<b>538.8</b>	<b>63.9</b>	<b>F</b>

The overspend to date is partly due to the inability to achieve the costs of centre cover and a high level of long term sickness.

This is largely due to delays in 'one-off' expenditure expected in the centres

} See separate report on retail (Agenda Item)

Underspend to date is due to timing of expenditure on Aysgarth NPC

**YORKSHIRE DALES NATIONAL PARK AUTHORITY  
INCOME AND EXPENDITURE STATEMENT BY COST CENTRE**

1 APRIL 2005 TO 31 DEC 2005

ANNUAL BUDGET	QUARTER 3		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

**TRAFFIC & TRANSPORT**

Employees (E100)	Expenditure	42.2	31.6	34.7	(3.1)	A
	Income	(5.1)	(3.8)	0.0	(3.8)	A
Public Transport (E200)	Expenditure	33.7	31.2	25.9	5.3	F
	Income	(8.7)	(7.5)	(2.0)	(5.5)	A
Total Expenditure		75.9	62.8	60.6	2.2	F
Total Income		(13.8)	(11.3)	(2.0)	(9.3)	A
<b>NET EXPENDITURE</b>		<b>62.1</b>	<b>51.5</b>	<b>58.6</b>	<b>(7.1)</b>	<b>A</b>

**RANGERS ESTATES & VOLUNTEERS**

Employees (F100)	Expenditure	278.3	208.7	207.4	1.3	F
	Income	0.0	0.0	0.0	0.0	-
General (F200)	Expenditure	57.7	43.3	31.4	11.9	F
	Income	0.0	0.0	(3.3)	3.3	F
Volunteers (F400)	Expenditure	54.7	36.2	44.2	(8.0)	A
	Income	(5.4)	(0.9)	(3.4)	2.5	F
Total Expenditure		390.7	288.2	283.0	5.2	F
Total Income		(5.4)	0.0	(6.7)	5.8	F
<b>NET EXPENDITURE</b>		<b>385.3</b>	<b>288.2</b>	<b>276.3</b>	<b>11.0</b>	<b>F</b>

Underspend to date is due to profiling of expenditure

**PLANNING**

Employees (G100)	Expenditure	589.7	442.3	413.6	28.7	F
	Income	(83.8)	(62.8)	(94.6)	31.8	F
General (G200)	Expenditure	27.6	13.8	18.7	(4.9)	A
	Income	(163.0)	(122.3)	(124.7)	2.4	F
Total Expenditure		617.3	456.1	432.3	23.8	F
Total Income		(246.8)	(185.1)	(219.3)	34.2	F
<b>NET EXPENDITURE</b>		<b>370.5</b>	<b>271.0</b>	<b>213.0</b>	<b>58.0</b>	<b>F</b>

This underspend has arisen due to a number of vacancies  
Planning Delivery Grant received in advance

**YORKSHIRE DALES NATIONAL PARK AUTHORITY  
INCOME AND EXPENDITURE STATEMENT BY COST CENTRE**

1 APRIL 2005 TO 31 DEC 2005

ANNUAL BUDGET	QUARTER 3		
	BUDGET	ACTUAL	VARIANCE
	£000's	£000's	FAV/(ADV) £000's

**FORWARD PLANNING**

Employees (H100 & H101)	Expenditure	110.9	83.2	89.2	(6.0)	A
	Income	0.0	0.0	0.0	0.0	-
Plans (H200)	Expenditure	6.6	5.0	4.0	1.0	F
	Income	0.0	0.0	0.0	0.0	-
State of the Park (H300)	Expenditure	11.0	8.3	3.3	5.0	F
	Income	0.0	0.0	0.0	0.0	-
Sustainable Development (H400)	Expenditure	206.1	133.6	23.3	110.3	F
	Income	(200.0)	(200.0)	(200.0)	0.0	-
National Park Management Plan (H500)	Expenditure	10.0	7.5	0.0	7.5	F
	Income	0.0	0.0	0.0	0.0	-
Total Expenditure		344.6	237.6	119.8	117.8	F
Total Income		(200.0)	(200.0)	(200.0)	0.0	-
<b>NET EXPENDITURE</b>		<b>144.6</b>	<b>37.6</b>	<b>(80.2)</b>	<b>117.8</b>	<b>F</b>

Timing delay between grant approval and then invoicing and payment of grant claim

**CORPORATE MANAGEMENT**

Employees (J100)	Expenditure	804.8	603.6	607.7	(4.1)	A
	Income	(21.6)	(16.2)	(16.2)	0.0	-
Support Services (J200)	Expenditure	262.7	197.1	188.8	8.3	F
	Income	(121.0)	(96.0)	(118.6)	22.6	F
Legal Services (J250)	Expenditure	15.3	11.5	18.9	(7.4)	A
	Income	0.0	0.0	0.0	0.0	-
Office Accommodation (J300)	Expenditure	144.8	92.0	114.3	(22.3)	A
	Income	0.0	0.0	0.0	0.0	-
Health and Safety (J350)	Expenditure	4.5	3.4	3.3	0.1	F
Member Costs (J400)	Expenditure	132.0	99.0	96.6	2.4	F
	Income	0.0	0.0	0.0	0.0	-
YDMT (J500)	Expenditure	45.0	33.8	33.8	0.0	-
	Income	0.0	0.0	0.0	0.0	-
IT Development (J600)	Expenditure	99.3	74.5	76.2	(1.7)	A
	Income	0.0	0.0	0.0	0.0	-
Implementing E Government (J700)	Expenditure	100.0	50.0	0.0	50.0	F
	Income	(100.0)	(75.0)	(100.0)	25.0	F
Total Expenditure		1608.4	1164.8	1139.6	25.2	F
Total Income		(242.6)	(187.2)	(234.8)	47.6	F
<b>NET EXPENDITURE</b>		<b>1365.8</b>	<b>977.6</b>	<b>904.8</b>	<b>72.8</b>	<b>F</b>

Investment Income received higher than profiled budget

The overspend to date is due to the profiling of spend on planned maintenance projects

05/06 IEG Spend to date allocated to creditors in 2004/05 accounts  
Late receipt of 05/06 Grant Funding received in Dec 05

**YORKSHIRE DALES NATIONAL PARK AUTHORITY  
INCOME AND EXPENDITURE STATEMENT BY COST CENTRE**

1 APRIL 2005 TO 31 DEC 2005

ANNUAL BUDGET	QUARTER 3		
	BUDGET	ACTUAL	VARIANCE
£000's	£000's	£000's	FAV/(ADV) £000's

**TRAINING**

General (K200)	<b>Total Expenditure</b>	49.0	40.8	25.3	15.5	F	05/06 IEG Grant has funded expenditure on IT Training
	<b>Total Income</b>	0.0	0.0	0.0	0.0	-	
<b>NET EXPENDITURE</b>		<b>49.0</b>	<b>40.8</b>	<b>25.3</b>	<b>15.5</b>	<b>F</b>	

Surplus carried forward from 03/04 and 04/05	<b>Total Income</b>	(697.5)	(523.2)	(523.2)	0.0	-
Opportunity Fund	<b>Total Expenditure</b>	71.4	53.6	53.6	0.0	-
Contingency Fund	<b>Total Expenditure</b>	338.5	253.9	253.9	0.0	-
<b>NET EXPENDITURE</b>		<b>(287.6)</b>	<b>(215.7)</b>	<b>(215.7)</b>	<b>0.0</b>	<b>-</b>

**PRIMARY FUNDING**

NPG		(4706.9)	(3530.2)	(3530.2)	(0.0)	A
<b>TOTAL PRIMARY FUNDING</b>		<b>(4706.9)</b>	<b>(3530.2)</b>	<b>(3530.2)</b>	<b>(0.0)</b>	<b>A</b>

<b>TOTAL</b>		<b>0.0</b>	<b>(20.6)</b>	<b>(622.1)</b>	<b>601.5</b>	<b>F</b>
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**SUMMARY**

<b>TOTAL EXPENDITURE</b>	7534.7	5658.4	5104.7	553.7	F
<b>TOTAL INCOME</b>	(2827.8)	(2148.8)	(2196.7)	47.9	F
<b>TOTAL PRIMARY FUNDING</b>	(4706.9)	(3530.2)	(3530.2)	(0.0)	A
<b>TOTAL</b>	<b>0.0</b>	<b>(20.6)</b>	<b>(622.2)</b>	<b>601.5</b>	<b>F</b>

Income is denoted by brackets

Underspend on expenditure and more income than budget are favourable variances.

Variances due to more spend or less income than budget are adverse variances and are shown in brackets.

## YORKSHIRE DALES NATIONAL PARK AUTHORITY INCOME AND EXPENDITURE STATEMENT

1 APRIL 2005 TO 31 DEC 2005

REVISED ANNUAL BUDGET £000's	QUARTER 3		
	BUDGET £000's	ACTUAL £000's	VARIANCE FAV/(ADV) £000's

**INCOME**

Income (Analysis Attached)	(6837.2)	(5155.8)	(5203.7)	47.9	F
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**EXPENDITURE**

Salaries, NI and Superannuation & Temp Staff	3463.8	2592.2	2584.2	8.0	F
Staff Training	55.9	41.4	51.7	(10.3)	A
Relocation Allowance	8.0	6.0	0.0	6.0	F
Professional Fees, Medical Fees and CRB	4.0	2.4	5.2	(2.8)	A
Interview Expenses	0.8	0.6	0.8	(0.2)	A
Recruitment Costs	18.0	13.5	21.8	(8.3)	A
Premises Maintenance	18.4	13.8	12.1	1.7	F
Health and Safety	3.5	2.6	0.6	2.0	F
Security	9.7	7.3	5.7	1.6	F
Cleaning	83.7	62.7	63.0	(0.3)	A
Grounds Maintenance	12.5	9.4	6.8	2.6	F
Waste Collection	9.9	7.4	5.7	1.7	F
Heat and Light	54.7	41.0	33.9	7.1	F
Rates and Water	125.8	94.7	100.2	(5.5)	A
Rent	24.6	18.5	16.3	2.2	F
Vehicle Costs - Leasing, Fuel and Running Costs	147.4	110.8	115.6	(4.8)	A
Public Transport - Officers and Members	15.5	12.2	10.0	2.2	F
Car Allowances - Officers and Members	177.2	130.5	161.6	(31.1)	A
Vehicle Hire	6.3	5.4	12.1	(6.7)	A
Tools and Office Equipment	12.0	8.8	18.4	(9.6)	A
Office Furniture	41.4	14.4	1.7	12.7	F
Signage & Displays	131.9	107.0	56.3	50.7	F
Equipment Repairs	22.9	17.2	6.8	10.4	F
Materials	97.9	89.7	83.5	6.2	F
Contractors	718.0	510.6	464.2	46.4	F
Equipment Hire	15.1	11.4	12.6	(1.2)	A
Venue Hire	62.0	58.3	16.0	42.3	F
Retail - Cost of Goods Sold & Stock write off's	169.0	152.0	114.9	37.1	F
Clothing	10.7	7.9	7.4	0.5	F
Stationery	15.9	11.9	15.8	(3.9)	A
Printing	72.1	52.4	61.6	(9.2)	A
Books and Publications	6.5	5.2	8.9	(3.7)	A
Photocopying and Film Processing	17.8	13.5	12.5	1.0	F
Maps and Ordnance Survey	15.0	11.3	16.6	(5.3)	A
Licences	1.2	0.9	0.9	0.0	-
General Expenses	5.8	4.4	2.1	2.3	F
Research	162.4	101.2	22.7	78.5	F
Consultancy	118.9	94.7	113.5	(18.8)	A
Event Leaders	18.4	13.8	7.5	6.3	F
Conferences & Seminars	5.5	4.4	6.4	(2.0)	A
Postage & Distribution	40.1	31.6	30.4	1.2	F

This overspend relates to training expenditure funded by IEG Grant Income

The majority of this overspend relates to Officer Car Allowances in Planning, CROW, Volunteers and NPC Centre

The underspend to date relates to timing of expenditure on Interpretation in centres and CROW expenditure being lower than anticipated.

Actual expenditure on the Car Parking Machines lower than budget due to recent replacement.

Timing delays on a number of projects

Estimated costs of Venue Hire on CRoW budget higher than actual

Cost of Goods Sold below budget this is linked to a corresponding reduction in sales income

Timing delays

This relates to commitments made ahead of budget profile

## YORKSHIRE DALES NATIONAL PARK AUTHORITY INCOME AND EXPENDITURE STATEMENT

1 APRIL 2005 TO 31 DEC 2005

	REVISED ANNUAL BUDGET £000's	QUARTER 3				
		BUDGET £000's	ACTUAL £000's	VARIANCE FAV/(ADV) £000's		
Telephone and Telephone Allowance	32.1	24.1	23.2	0.9	F	
Mobile Phones	9.4	7.0	6.3	0.7	F	
Computer Consumables	15.3	11.4	7.7	3.7	F	
Computer Hardware	34.0	25.5	0.0	25.5	F	Spend to date has been allocated to IEG Creditors
Websites	18.0	15.4	15.4	0.0	-	
Software Development	91.3	68.2	0.0	68.2	F	Spend to date has been allocated to IEG Creditors
ICT Communications	1.2	0.9	0.0	0.9	F	
Computer Maintenance	42.5	31.9	42.5	(10.6)	A	The overspend is due to timing of Expenditure against the profile
Subsistence - Officers and Members	11.6	8.4	11.7	(3.3)	A	
Catering	22.7	17.2	17.9	(0.7)	A	
Hospitality	8.9	6.7	7.1	(0.4)	A	
Members Allowance	78.7	59.0	54.1	4.9	F	
Membership Subscriptions	29.0	21.8	25.9	(4.1)	A	
Grants Paid	360.2	276.5	84.3	192.2	F	Timing delay in relation to pay Sustainable Development Fund to YDMT
Management Agreements	21.8	12.0	11.6	0.4	F	
Joint Promotion Initiative	8.0	0.0	1.0	(1.0)	A	
Insurance	59.4	44.5	58.6	(14.1)	A	The overspend is due to higher than anticipated rises in premiums and additional cover
Insured Replacements	0.0	0.0	0.0	0.0	-	
Advertising	54.5	41.3	42.0	(0.7)	A	
Media	9.1	7.2	0.0	7.2	F	
Legal Expenses	62.6	59.4	34.4	25.0	F	Underspend to date relates to the Pennine Bridleway Project Funded by grant
Service Agreements	70.9	59.5	44.8	14.7	F	Timing delay in relation to payments to service providers.
Bank Charges	5.5	4.1	3.8	0.3	F	
Audit	26.1	19.6	16.4	3.2	F	
Unallocated Resources	51.8	34.3	0.6	33.7	F	Planned Maintenance Budget has been accounted for as Contractor Spend
Opportunity Fund	71.4	53.6	53.6	0.0	-	
Contingency Fund	338.5	253.8	253.8	0.0	F	
<b>TOTAL EXPENDITURE</b>	<b>7534.7</b>	<b>5658.4</b>	<b>5104.7</b>	<b>553.7</b>	<b>F</b>	
SURPLUS 02/03, 03/04 and 04/05	(697.5)	(523.2)	(523.2)	(0.0)	A	
<b>NET POSITION</b>	<b>0.0</b>	<b>(20.6)</b>	<b>(622.2)</b>	<b>601.5</b>	<b>F</b>	

**Analysis of Income - Quarter 1. Financial Year 2005/6 (April 2005 to March 2006)**

**Comparison with Budget and Actual 2004/5**

	Quarter 3		Variance to Budget		Quarter 3 2004/5
	Actual	Budget			
Grants Received	543,970	527,501	16,469	F	599,410
Sustainable Development Grant	200,000	200,000	-		200,000
National Park Grant and Levies	3,530,160	3,530,154	6	F	2,190,400
RAWP	15,911	18,750	- 2,839	A	3,111
Consultancy	0	7,500	- 7,500	A	20,209
Sponsorship	-	-	-	-	8,500
Donations	320	435	- 115	A	12,315
Capital Receipts - Clapham NPC's	-	-	-	-	155,050
Other Income	49,641	34,200	15,441	F	16,321
Retail Sales	198,220	253,400	- 55,180	A	193,449
Planning Income	108,719	103,500	5,219	F	75,316
Events	3,575	5,125	- 1,550	A	4,716
Bed Booking Fees	2,782	1,787	995	F	3,027
Admissions	25,389	24,825	564	F	22,287
Rents & Wayleaves	11,265	13,820	- 2,555	A	9,011
Parking Fees	396,335	338,736	57,599	F	326,933
Investments	117,389	96,044	21,345	F	43,281
<b>Total</b>	<b>5,203,677</b>	<b>5,155,777</b>	<b>47,900</b>	<b>F</b>	<b>3,883,336</b>

**Income by Month**

	April	May	June	July	August	September	October	November	December	January	February	March	Total	% of Total
Grants Received	-	-	47,091	12,746	5,000	332,827	-	-	146,307	-	-	-	543,970	10%
National Park Grant and Levies	1,376,720	-	-	1,176,720	-	-	-	-	1,176,720	-	-	-	3,730,160	72%
RAWP	-	-	7,146	3,573	-	-	4,463	-	7,875	-	-	-	15,911	0%
Consultancy	-	-	8,708	-	-	-	-	8,708	-	-	-	-	0	0%
Sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Donations	32	-	21	-	-	-	263	5	-	-	-	-	320	0%
Other Income	542	283	11,175	4,051	2,989	1,514	22,748	1,629	4,709	-	-	-	49,641	1%
Retail Sales	12,312	19,178	40,535	25,936	34,147	30,550	20,767	6,647	8,148	-	-	-	198,220	4%
Planning Income	8,327	12,525	12,368	7,510	20,638	9,975	15,504	11,038	10,835	-	-	-	108,719	2%
Events	304	331	1,112	605	773	185	96	170	-	-	-	-	3,575	0%
Bed Booking Fees	87	91	638	510	569	559	267	48	12	-	-	-	2,782	0%
Admissions	1,722	2,474	4,484	4,220	4,196	3,112	3,778	1,018	385	-	-	-	25,389	0%
Rents & Wayleaves	8,050	552	-	-	210	2	-	-	2,450	-	-	-	11,265	0%
Parking Fees	38,216	32,895	72,378	52,617	77,527	41,506	47,542	17,593	16,060	-	-	-	396,335	8%
Investments	-	-	46,591	-	-	38,757	-	-	32,041	-	-	-	117,389	2%
<b>Total</b>	<b>1,446,312</b>	<b>68,330</b>	<b>252,248</b>	<b>1,281,342</b>	<b>146,049</b>	<b>458,987</b>	<b>115,427</b>	<b>29,441</b>	<b>1,405,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,203,677</b>	

Add Surplus Carried Forward 2003/03 and 2003/04

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**Income Total per Appendix 2**

**5,203,677**

**Details of Grants Received - 2005/6 Financial Year****(Cash Received or invoices raised, excluding cash accounted for as debtors at the 2004/5 financial year end):**

<b>Month</b>	<b>Amount (£)</b>	<b>Details</b>	<b>Payee</b>	<b>Department</b>
June	13,950	Pennine Way	Countryside Agency	Recreation Management
June	6,495	Pennine Way	Countryside Agency	Recreation Management
June	1,896	Pennine Way	Countryside Agency	Recreation Management
June	18,458	Pennine Way - Pen -y- Ghent	Countryside Agency	Recreation Management
June	6,292	Pennine Way - Pen -y- Ghent	Countryside Agency	Recreation Management
July	12,746	Beyond the Boundary	Countryside Agency	Promoting Understanding
August	5,000	Open Access Launch	Countryside Agency	Recreation Management
Sept	64,243	Pennine Bridleway	Countryside Agency	Recreation Management
Sept	148,931	Limestone Country	European Union	Conservation of Natural Environment
Sept	94,653	Planning Delivery Grant	ODPM	Planning
Sept	25,000	Outreach (Income In Advance)	Countryside Agency	External Affairs
Dec	33,042	Pennine Way	Countryside Agency	Recreation Management
Dec	3,600	Pennine Bridleway	Countryside Agency	Recreation Management
Dec	9,665	PSPP	European Union	Conservation of Cultural Heritage
Dec	100,000	Implementing Electronic Government	ODPM	Corporate
<b>Total</b>	<b>543,970</b>			

Delegations approved in the quarter ended 31<sup>st</sup> December 2005

Description	Approved By	Date
To authorise the signature of a contract with Blue The Design Company Ltd in relation to the design and build of new interpretative displays at Aysgarth Falls National Park Centre.	CEO	01/11/05
To authorise the Interpretation Officer to place an order with Headland Design Associates Ltd for the provision of Frames for Access Boards on Barden Fell and Moor (£13k). A quotation exercise for the work was undertaken in September which failed to identify a supplier willing to provide a quotation. It is felt that it would not be advantageous to go out to quotation again.	CEO	02/11/05
Design of Leaflet for Private Spaces, Public Places Project (£6.2k): Quotations were invited for the leaflet design, approval was sought to place an order with Phrogg Design Ltd on the basis of quality and not lowest price.	CEO	11/11/05
Pennine Bridleway – Improvement Work Austwick Bridleways: A quotation exercise was undertaken to invite bids for Improvement works. Five contractors were approached but only two submitted bids as the market for the specialist services required is extremely buoyant it was not considered to be advantageous to repeat the exercise. The contract was awarded to S Marsden (£22.5k).	CEO	18/11/05
Limestone Country project – Extension to Economic Research Contract: Askham Bryan Rural Business Research Unit have been contracted to undertake research for the Limestone Country project. Due to legislative changes it is necessary to extend the research to ensure that the data can be relied upon. Approval was sought to extend the current contract given the specialist knowledge that the existing contractor has of the project (£6.7k).	CEO	18/11/05
People Counters: To authorise the placing of an order for People Counters at four sites identified by English Nature as being sensitive sites for open access. Three quotations were received and approval was sought to place the order with Rural Ways (£5.6k) on the basis of quality not lowest price.	CEO	30/11/05