

Committee: FINANCE AND RESOURCES

Date: 19 February 2007

**Report: FINANCIAL PROGRESS REPORT 2006/07
NINE MONTHS TO 31 DECEMBER 2006**

Purpose of the Report

1. To provide Members with information on the financial performance of the National Park Authority ('the Authority') for the nine month period from 1st April 2006 to 31st December 2006.

Strategic Planning Framework

2. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework, and in particular its objective 'to manage all aspects of the Authority's business so as to make the most effective use of our resources' (Best Value Performance Plan).

Introduction

3. This report provides the quarterly update to SMT and Members required by Financial Regulations:

"3.3.4 Budget Monitoring Statements shall be submitted to the Senior Management Team and to the Finance and Resources Committee on a quarterly basis."

Performance

4. The Authority's overall performance against budget for the first quarter of 2006/07 is summarised in the following table. '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) and grants for individual projects (from a wide range of sources).

Summary Income and Expenditure Statement

	REVISED ANNUAL BUDGET	CUMULATIVE TO 31 DECEMBER 2006				REMAINING BUDGET
	£000's	BUDGET £000's	ACTUAL £000's	VARIANCE FAV/(ADV) £000's		£'000's
Total Expenditure	7303.0	5477.2	5276.6	200.6	F	2026.4
Total Other Income	(2480.0)	(1880.6)	(2214.5)	333.9	F	(265.5)
Total Primary Funding	(4823.0)	(3617.3)	(3617.3)	-	-	(1205.7)
Total	0.0	(20.7)	(555.2)	534.5	F	(555.2)

Favourable variances reflect lower than budgeted expenditure or higher than budgeted income (with the converse for unfavourable variances).

5. **Appendix 1** lists all virements that have been made in the first nine months of the 2006/07 financial year.

6. **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 had been provided by the budget manager and is included under 'comments'.

7. In order to allow types of expenditure to be monitored across the whole organisation the report included in **Appendix 3** presents in account code format (by type of expenditure, rather than by cost centre). Explanations of material variances on expenditure are shown within **Appendix 3**. Inevitably, many of these explanations also appear in **Appendix 2**.

8. **Appendix 4** provides details of the income received up to the 31st December that relates to the 2006/07 Financial Year. 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. Members will note that both planning and car parking income are currently significantly below budget (by £26k and £39k respectively), reflecting a lower number of planning applications and fewer visitors.

9. **Appendix 5** provides more detailed information on the grants (which form part of the above income) received during the nine months ended 31st December 2006.

10. The table below shows the **Cash-flow** position of the Authority as at 31st December 2006, the cash balance in the bank and investment account was £2932m. This balance can be attributed to specific sources, as follows:

Cash Analysis	£'000
Balance - Investment Account as at 31 Dec 2006	2932
Surplus	241
Contingency Reserve	132
Sustainable development fund	200
Yorkshire Forward - Redundant Buildings Fund	56
Fourth quarter National Park Grant received in advance	1206
Capital Receipt Yorebridge House	522
Net position Debtors, Creditors and Commitments	575
Total	2932

11. There are no bids from the Opportunities Fund at this point, however, there has been a number of virements into the opportunities fund and these are detailed in Appendix 1 to this report.

Additional Financial Information

12. In the period from the date of the last quarterly report until that of the present one, no delegations (that the Authority's Financial Regulations require additional approval for) have been approved.

13. The variance on staff costs at the end of Quarter 3 is £44k adverse; this is due to the low level of vacancies experienced during the year against the 5% vacancy factor.

14. Her Majesty's Revenue and Customs have recently sent an officer to inspect the VAT records of the Authority. This inspection confirmed that the Authority is properly accounting for VAT and keeping appropriate records and no assessments were made.

RECOMMENDATIONS

15. Members are requested to note the contents of this report.

Irene Brannon
Senior Finance Officer

31 January 2007

Background documents: YDNPA Financial Regulations (May 2006)

VIREMENT REPORT - Detailing changes to the original budget.

1 APRIL 2006 TO 31 DEC 2006

*New virements are shown in bold and italicised.***OPPORTUNITY FUND**Transfers to Fund***£15k - Haytime Project - YDMT have funding secured from other sources (Ref 07/016,******£10k - Road Verge Project - Student to do the work as an alternative to consultant (Ref 07/017,***Transfers from Fund

£5k - Milestones Project (Ref 07/003)

CONS OF NATURAL ENVIRONMENT***£15k - Haytime Project - YDMT have funding secured from other sources (Ref 07/016,******£10k - Road Verge Project - Student to do the work as an alternative to consultant (Ref 07/017,***

£40k Digital Aerial Photography (Ref 07/004) - August F&R

£7k Richmondshire Habitat Survey (Ref 07/005) - August F&R

£1k Juniper (Ref 07/006) - August F&R

£2k Digital Images of Species (Ref 07/007) - August F&R

CONS OF CULTURAL HERITAGE

£5k - Milestones Project (Ref 07/003) - August F&R

£7.5k - Langcliffe Quarry - (Ref 07/012) _ August F&R

£30k additional Expenditure and Income for Farm Buildings Project (Ref 07/001)

£15k additional expenditure and income for Historic Landscape Management (Ref 07/002)

RECREATION MANAGEMENT

£17k Clapham Conveniences (Ref 07/010) - August F& R

£8k Dales Apprenticeships (Ref 07/009) - August F&R

ORIGINAL BUDGET £000's	MOVEMENT	REVISED BUDGET £000's
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Opportunity Fund

351.0	(86.1)	264.9
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Total Expenditure

674.8	25.0	699.8
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Total Income

(116.4)		(116.4)
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Total Expenditure

227.0	57.5	284.5
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Total Income

(33.0)	(45.0)	(78.0)
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Total Expenditure

1758.0	25.0	1783.0
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Total Income

(974.7)		(974.7)
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PROMOTING UNDERSTANDING

£8k - Barden Fell Moor Interpretation (Ref 07/013) - August F&R
 £2k - Maps for Publications and Websites - (Ref 07/014) - August F&R
 £3.5k - Printing Costs - The Visitor and The Dales - (Ref 07/015) - August F&R

Total Expenditure	1303.5	13.5	1317.0
Total Income	(438.7)		(438.7)

TRAFFIC & TRANSPORT

Total Expenditure	43.0		43.0
Total Income	0.0		0.0

RANGERS ESTATES & VOLUNTEERS

Total Expenditure	369.5	0.0	369.5
Total Income	(7.8)		(7.8)

PLANNING

Total Expenditure	687.8		687.8
Total Income	(239.8)		(239.8)

FORWARD PLANNING

Total Expenditure	327.6		327.6
Total Income	(200.0)		(200.0)

CORPORATE MANAGEMENT

£8.5k Stone Dykes Improvements (Ref 07/011) - August F&R
 £0.8k Media Training (Ref 07/008) - August F&R

Total Expenditure	1476.8	9.3	1486.1
Total Income	(118.4)		(118.4)

TRAINING

£0.8k Media Training (Ref 07/008) - August F&R

Total Expenditure	39.0	0.8	39.8
Total Income	0.0		0.0

PRIMARY FUNDING

Total Primary Funding	(4823.0)		(4823.0)
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REALLOCATED FROM SURPLUS

	(306.2)		(306.2)
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1 APRIL 2006 TO 31 DEC 2006

PRIORITY

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

CONSERVATION OF THE NATURAL ENVIRONMENT

Employees (A100)	Core	Expenditure	375.4	281.6	275.5	6.1	F	366.0
		Income	(47.4)	(35.6)	(26.6)	(9.0)	A	(47.4)
Trees & Woodlands (A200)	B	Expenditure	76.5	23.0	25.8	(2.8)	A	76.5
		Income	0.0	0.0	0.0	0.0	-	0.0
Farmed Land (A300)	A	Expenditure	12.9	9.0	9.9	(0.9)	A	12.9
		Income	0.0	0.0	0.0	0.0	-	0.0
Limestone Country (A400)	A	Expenditure	126.0	80.5	77.8	2.7	F	161.2
		Income	(66.0)	(66.0)	(101.7)	35.7	F	(101.7)
Ecology (A500)	A	Expenditure	109.0	93.7	33.9	59.8	F	109.0
		Income	(3.0)	(3.0)	(2.2)	(0.8)	A	(3.0)
Total Expenditure			699.8	487.8	422.9	64.9	F	725.6
Total Income			(116.4)	(104.6)	(130.5)	25.9	F	(152.1)
NET EXPENDITURE			583.4	383.2	292.4	90.8	F	573.5

Limestone Country grants received in Advance
Delays in timing of expenditure

CONSERVATION OF CULTURAL HERITAGE

Employees (B100)	Core	Expenditure	155.5	116.7	133.6	(16.9)	A	169.5
		Income	(6.0)	(4.5)	(23.5)	19.0	F	(23.5)
Archaeology (B200)	B	Expenditure	83.0	72.3	64.7	7.6	F	105.5
		Income	(52.0)	(46.8)	(73.9)	27.1	F	(73.9)
Sites & Monuments Record (B250)		Expenditure	0.0	0.0	0.0	0.0	-	0.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Building Conservation (B300)	C	Expenditure	38.5	21.8	0.7	21.1	F	18.5
		Income	(20.0)	0.0	0.0	0.0	-	0.0
Langcliffe Quarry (B400)		Expenditure	7.5	0.0	15.0	(15.0)	A	62.1
		Income	0.0	0.0	(54.6)	54.6	F	(54.6)
Community & Heritage (B500)		Expenditure	0.0	0.0	0.0	0.0	-	0.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Total Expenditure			284.5	210.8	214.0	(3.2)	F	355.6
Total Income			(78.0)	(51.3)	(152.0)	100.7	A	(152.0)
NET EXPENDITURE			206.5	159.5	62.0	97.5	F	203.6

Additional Costs funded by grant
Additional Grant
Additional Expenditure funded by grant
Income received in advance for grant funded projects
Delays in timing of expenditure
Langcliffe Quarry Expenditure funded by RBG Income in Advance
Income in Advance

1 APRIL 2006 TO 31 DEC 2006

PRIORITY

			ANNUAL BUDGET £000's	QUARTER 3			Forecast Outturn		
				BUDGET	ACTUAL	VARIANCE			
				£000's	£000's	FAV/(ADV) £000's			
RECREATION MANAGEMENT									
Employees (C100)	Core	Expenditure	645.4	484.1	504.5	(20.4)	A	670.0	
		Income	(75.4)	(56.5)	(49.0)	(7.5)	A	(69.0)	Timing Delay on receipt of Grant - Pennine Way and Bridleway and no cycle project officer
Car Parks & Contracts (C200)	Core and D	Expenditure	373.0	279.9	257.2	22.7	F	365.0	Timing Delays on Expenditure
		Income	(496.2)	(447.5)	(406.6)	(40.9)	A	(458.0)	Income lower than anticipated due to poor weather conditions
Estates Maintenance (C210)	D	Expenditure	17.0	17.0	14.5	2.5	F	14.5	
Pennine Bridleway (C300)	E	Expenditure	381.5	215.8	497.2	(281.4)	A		Timing of expenditure in advance of profile to be fully funded by grant
		Income	(391.4)	(80.4)	(331.6)	251.2	F	(10.0)	Grant received on projects in advance of profile
Ranger Services	A	Expenditure	269.1	242.9	143.8	99.1	F	249.1	Underspend due to delay in NERC Powers - £20k to release?
		Income	(6.7)	0.0	(0.7)	0.7	F	(6.7)	
Local Access Forum (C800)	D	Expenditure	0.0	0.0	4.2	(4.2)	A	10.0	Budget in CROW
		Income	0.0	0.0	0.0	0.0	-	0.0	
CROW (C810)	B	Expenditure	72.0	52.5	27.2	25.3	F	62.0	Timing Delays and spend allocated against C800 above
		Income	0.0	0.0	0.0	0.0	-	0.0	
Access & Recreation (C820)	D	Expenditure	5.0	3.8	1.5	2.3	F	5.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Definitive Map (C900)	C	Expenditure	20.0	15.0	9.3	5.7	F	20.0	
		Income	(5.0)	(3.8)	(5.9)	2.1	F	(10.0)	
Total Expenditure			1783.0	1311.0	1459.4	(148.4)	A	1395.6	
Total Income			(974.7)	(588.2)	(793.8)	205.6	F	(553.7)	
NET EXPENDITURE			808.3	722.8	665.6	57.2	F	841.9	

1 APRIL 2006 TO 31 DEC 2006

PRIORITY

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

PROMOTING UNDERSTANDING

Employees (D100 & D200)	Core	Expenditure	575.4	431.5	432.6	(1.1)	A	575.4	
		Income	(19.8)	(14.9)	(14.9)	0.0	-	(19.8)	
National Park Centres	C	Expenditure	105.1	79.1	51.6	27.5	F	105.1	Timing delays on expenditure
		Income	(18.1)	(9.8)	(10.2)	0.4	F	(18.1)	
Sustainable Tourism	B	Expenditure	20.0	9.0	3.0	6.0	F	20.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Retail - Running Costs (D300)	E	Expenditure	82.3	61.9	57.8	4.1	F	82.3	
Retail - Cost of Goods Sold (D350)		Expenditure	182.8	162.6	132.5	30.1	F	162.8	Reduction in cost of goods sold due to reduced sales volume
Retail - Sales (D350)		Income	(304.8)	(271.0)	(220.4)	(50.6)	A	(274.8)	Retail Sales below budget
<i>Sub Total - Retail - Gross Profit before Running Costs (D350)</i>			<i>(122.0)</i>	<i>(108.4)</i>	<i>(87.9)</i>	<i>(20.5)</i>	A	<i>(112.0)</i>	Variance on net sales
Interpretation (D400)	C	Expenditure	63.0	34.8	26.0	8.8	F	63.0	
		Income	0.0	0.0	(0.8)	0.8	F	0.0	
Dales Countryside Museum (D500)	D	Expenditure	178.0	133.3	130.3	3.0	F	178.0	
		Income	(58.1)	(33.9)	(45.8)	11.9	F	(68.1)	Additional Museum Entrance Fees
Publications (D600)	D	Expenditure	24.5	8.1	2.9	5.2	F	24.5	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Web Based Services (D650)	Core	Expenditure	13.0	9.8	8.3	1.5	F	13.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Media (D700)	Core	Expenditure	5.0	3.8	2.7	1.1	F	5.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Education (D800)	D	Expenditure	6.0	3.3	0.3	3.0	F	6.0	
		Income	(2.0)	(1.8)	(1.3)	(0.5)	A	(2.0)	
Outreach (D850)	B	Expenditure	55.4	39.2	25.0	14.2	F	55.4	Timing delays on expenditure funded by grant
		Income	(34.9)	(24.2)	(37.4)	13.2	F	(37.4)	Grant Income received in advance
Events (D860)	C	Expenditure	6.5	4.9	0.8	4.1	F	6.5	
		Income	(1.0)	(0.5)	(1.6)	1.1	F	(1.0)	
Total Expenditure			1317.0	981.3	873.8	107.5	F	1297.0	
Total Income			(438.7)	(356.1)	(332.4)	(23.7)	A	(421.2)	
NET EXPENDITURE			878.3	625.2	541.4	83.8	F	875.8	

TRAFFIC & TRANSPORT

Employees (E100)	Core	Expenditure	38.0	28.5	29.6	(1.1)	A	39.4	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Public Transport (E200)	E	Expenditure	5.0	3.8	0.1	3.7	F	5.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Total Expenditure			43.0	32.3	29.7	2.6	F	44.4	
Total Income			0.0	0.0	0.0	0.0	-	0.0	
NET EXPENDITURE			43.0	32.3	29.7	2.6	F	44.4	

1 APRIL 2006 TO 31 DEC 2006

PRIORITY

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

RANGERS ESTATES & VOLUNTEERS

Employees (F100)	Core	Expenditure	271.0	203.3	217.1	(13.8)	A	290.0
		Income	0.0	0.0	0.0	0.0	-	0.0
General (F200)	Core	Expenditure	45.7	34.4	28.0	6.4	F	45.7
		Income	(3.0)	(1.8)	(1.1)	(0.7)	A	(3.0)
Area Actions		Expenditure	0.0	0.0	0.0	0.0	-	0.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Volunteers (F400)	B	Expenditure	52.8	37.7	47.5	(9.8)	A	52.8
		Income	(4.8)	(0.6)	0.0	(0.6)	A	(4.8)
Total Expenditure			369.5	275.4	292.6	(17.2)	A	388.5
Total Income			(7.8)	(2.4)	(1.1)	(1.3)	A	(7.8)
NET EXPENDITURE			361.7	273.0	291.5	(18.5)	A	380.7

PLANNING

Employees (G100)	Core	Expenditure	572.8	429.6	448.9	(19.3)	A	598.5
		Income	(104.8)	(79.9)	(96.8)	16.9	F	(106.8)
General (G200)	A	Expenditure	115.0	86.3	51.3	35.0	F	75.0
		Income	(135.0)	(100.0)	(94.2)	(5.8)	A	(125.0)
Total Expenditure			687.8	515.9	500.2	15.7	F	673.5
Total Income			(239.8)	(179.9)	(191.0)	11.1	F	(231.8)
NET EXPENDITURE			448.0	336.0	309.2	26.8	F	441.7

PDG and RAWP Income
E-Planning spend not as high as anticipated
Planning Income below budget

FORWARD PLANNING

Employees (H100 & H101)	Core	Expenditure	115.4	86.5	96.1	(9.6)	A	125.4
		Income	0.0	0.0	0.0	0.0	-	0.0
Plans (H200)	C	Expenditure	6.0	6.0	3.4	2.6	F	6.0
		Income	0.0	0.0	0.0	0.0	-	0.0
State of the Park (H300)	D	Expenditure	2.0	1.2	0.7	0.5	F	2.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Sustainable Development (H400)	A	Expenditure	204.2	159.7	24.6	135.1	F	204.2
		Income	(200.0)	(200.0)	(200.0)	0.0	-	(200.0)
National Park Management Plan (H500)	D	Expenditure	0.0	0.0	0.0	0.0	-	0.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Total Expenditure			327.6	253.4	124.8	128.6	F	337.6
Total Income			(200.0)	(200.0)	(200.0)	0.0	-	(200.0)
NET EXPENDITURE			127.6	53.4	(75.2)	128.6	F	137.6

Underspend to date due to timing delays on SDF projects managed by YDMT

1 APRIL 2006 TO 31 DEC 2006

	PRIORITY	ANNUAL BUDGET	QUARTER 3				Forecast Outturn	
			BUDGET	ACTUAL	VARIANCE	Forecast Outturn		
			£000's	£000's	£000's			FAV/(ADV) £000's
CORPORATE MANAGEMENT								
Employees (J100)	Core	Expenditure	833.4	625.1	613.9	11.2	F	818.4
		Income	(18.4)	(16.9)	(18.4)	1.5	F	(18.4)
Support Services (J200)	Core	Expenditure	242.0	187.3	179.8	7.5	F	242.0
		Income	(100.0)	(75.0)	(86.6)	11.6	F	(105.0)
Legal Services (J250)	Core	Expenditure	15.0	11.3	14.2	(2.9)	A	20.0
		Income	0.0	0.0	(2.2)	2.2	F	(2.2)
Office Accommodation (J300)	Core	Expenditure	94.9	64.8	79.3	(14.5)	A	104.9
		Income	0.0	0.0	(0.3)	0.3	F	(0.3)
Health and Safety (J350)	Core	Expenditure	4.0	3.0	2.5	0.5	F	4.0
Member Costs (J400)	Core	Expenditure	132.8	99.8	79.9	19.9	F	122.8
		Income	0.0	0.0	0.0	0.0	-	0.0
YDMT (J500)	B	Expenditure	45.0	33.8	33.8	0.0	-	45.0
		Income	0.0	0.0	0.0	0.0	-	0.0
IT Development (J600)	Core	Expenditure	119.0	89.2	62.9	26.3	F	119.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Implementing E Government (J700)	Core	Expenditure	0.0	0.0	0.0	0.0	-	0.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Total Expenditure			1486.1	1114.3	1066.3	48.0	F	1476.1
Total Income			(118.4)	(91.9)	(107.5)	15.6	F	(125.9)
NET EXPENDITURE			1367.7	1022.4	958.8	63.6	F	1350.2
TRAINING								
General (K200)	Core	Total Expenditure	39.8	30.1	28.0	2.1	F	39.8
		Total Income	0.0	0.0	0.0	0.0	-	0.0
NET EXPENDITURE			39.8	30.1	28.0	2.1	F	39.8
Surplus carried forward from 03/04 and 04/05								
		Total Income	(306.2)	(306.2)	(306.2)	0.0	-	(306.2)
Opportunity Fund		Total Expenditure	264.9	264.9	264.9	0.0	-	0.0
Contingency Fund		Total Expenditure	0.0	0.0	0.0	0.0		0.0
NET EXPENDITURE			(41.3)	(41.3)	(41.3)	0.0		(306.2)
PRIMARY FUNDING								
NPG			(4823.0)	(3617.3)	(3617.3)	0.0	-	(4823.0)
TOTAL PRIMARY FUNDING			(4823.0)	(3617.3)	(3617.3)	0.0	0.0	(4823.0)
TOTAL			0.0	(20.7)	(555.2)	534.5	F	(240.0)

Additional investment income received to date

Overspend due to NNDR adjusted in 07/08 budget

Savings and delays on Allowances and Printing Costs

Timing Delays on Expenditure

1 APRIL 2006 TO 31 DEC 2006

PRIORITY

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

SUMMARY

TOTAL EXPENDITURE	7303.0	5477.2	5276.6	200.6	F	6733.7
TOTAL INCOME	(2480.0)	(1880.6)	(2214.5)	333.9	F	(2150.7)
TOTAL PRIMARY FUNDING	(4823.0)	(3617.3)	(3617.3)	0.0	-	(4823.0)
TOTAL	0.0	(20.7)	(555.2)	534.5	F	(240.0)

Income is denoted by brackets

Underspends 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.

1 APRIL 2006 TO 31 DEC 2006

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

INCOME

Income (Analysis Attached)	(6996.8)	(5191.7)	(5525.5)	333.9	F
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EXPENDITURE

Salaries, NI and Superannuation & Temp Staff	3503.8	2626.4	2722.9	(96.5)	A
Early Retirement & Redundancy Costs	0.0	0.0	0.0	0.0	-
Staff Training	48.8	36.7	39.6	(2.9)	A
Relocation Allowance	6.0	4.5	0.6	3.9	F
Professional Fees, Medical Fees and CRB	5.0	3.8	8.1	(4.3)	A
Interview Expenses	0.8	0.6	0.1	0.5	F
Recruitment Costs	15.0	11.3	6.3	5.0	F
Premises Maintenance	20.4	15.3	19.9	(4.6)	A
Health and Safety	2.0	1.5	2.5	(1.0)	A
Security	10.4	7.8	2.6	5.2	F
Cleaning	81.2	60.9	65.3	(4.4)	A
Grounds Maintenance	12.5	9.8	1.8	8.0	F
Waste Collection	10.7	8.0	7.4	0.6	F
Heat and Light	56.8	42.5	46.0	(3.5)	A
Rates and Water	130.9	98.3	122.9	(24.6)	A
Rent	22.8	17.1	12.9	4.2	F
Vehicle Costs - Leasing, Fuel and Running Costs	121.6	91.4	86.8	4.6	F
Public Transport - Officers and Members	15.6	12.4	8.8	3.6	F
Car Allowances - Officers and Members	195.2	146.3	158.4	(12.1)	A
Vehicle Hire	8.8	7.3	5.7	1.6	F
Tools and Office Equipment	13.8	10.0	12.1	(2.1)	A
Office Furniture	2.5	2.1	9.2	(7.1)	A
Signage & Displays	48.9	39.2	34.4	4.8	F
Equipment Repairs	27.2	20.4	9.0	11.4	F
Materials	172.7	150.3	72.3	78.0	F
Contractors	829.0	572.5	639.8	(67.3)	A
Equipment Hire	10.6	8.0	10.3	(2.3)	A
Venue Hire	31.0	23.8	7.6	16.2	F
Retail - Cost of Goods Sold & Stock write off's	183.1	162.9	132.5	30.4	F
Clothing	10.4	7.7	4.2	3.5	F
Stationery	14.9	11.1	7.8	3.3	F
Printing	52.6	34.6	42.1	(7.5)	A
Books and Publications	6.2	4.7	8.6	(3.9)	A
Photocopying and Film Processing	17.8	13.1	14.0	(0.9)	A
Maps and Ordnance Survey	15.0	11.3	13.1	(1.8)	A
Licences	1.5	1.1	2.4	(1.3)	A
General Expenses	23.6	13.2	0.4	12.8	F
Research	127.7	81.7	98.7	(17.0)	A
Consultancy	90.9	58.6	44.3	14.3	F

Inability to achieve vacancy factor partially compensated by savings on other costs and income

Additional Rates on Yoredale and spend before profile

Volunteers

Underspend on contracts and timing delays

Timing of expenditure

Additional Pennine Bridleway Expenditure funded by grant

Limestone Country budget for Eurosite Workshop expenditure allocated to other headings

Underspend due to sales volume being below target

Expenditure allocated against other headings

Budget for this expenditure is on other headings

Expenditure allocated against other headings

1 APRIL 2006 TO 31 DEC 2006

	REVISED ANNUAL BUDGET £000's	BUDGET £000's	QUARTER 3 ACTUAL £000's	VARIANCE FAV/(ADV) £000's	
Event Leaders	19.9	15.6	6.9	8.7	F
Conferences & Seminars	5.1	4.6	8.2	(3.6)	A
Postage & Distribution	53.4	38.5	23.4	15.1	F
Telephone and Telephone Allowance	31.7	23.7	16.1	7.6	F
Mobile Phones	4.9	3.7	3.5	0.2	F
Computer Consumables	22.8	17.1	5.0	12.1	F
Computer Hardware	8.6	6.5	1.5	5.0	F
Websites	2.4	0.3	14.3	(14.0)	A
Computer Software	0.0	0.0	3.0	(3.0)	A
Software Development	8.7	6.5	8.6	(2.1)	A
ICT Communications	76.2	57.2	4.6	52.6	F
Computer Maintenance	79.7	59.8	46.0	13.8	F
Subsistence - Officers and Members	9.4	7.2	8.6	(1.4)	A
Catering	17.9	13.3	25.0	(11.7)	A
Hospitality	2.1	1.7	1.7	0.0	-
Members Allowance	81.0	60.8	55.1	5.7	F
Membership Subscriptions	24.5	24.2	26.4	(2.2)	A
Grants Paid	322.8	210.0	95.7	114.3	F
Management Agreements	20.9	7.9	16.6	(8.7)	A
Joint Promotion Initiative	8.0	0.0	0.4	(0.4)	A
Insurance	71.0	53.6	56.1	(2.5)	A
Insured Replacements	0.0	0.0	0.0	0.0	-
Advertising	62.0	43.9	26.7	17.2	F
Media	3.0	2.3	1.2	1.1	F
Legal Expenses	65.8	53.0	31.2	21.8	F
Service Agreements	60.5	51.6	27.2	24.4	F
Bank Charges	6.1	4.6	3.1	1.5	F
Audit	22.0	16.5	14.2	2.3	F
Unallocated Resources	0.0	0.0	0.0	0.0	-
Opportunity Fund	264.9	264.9	264.9	0.0	-
TOTAL EXPENDITURE	7303.0	5477.2	5276.6	200.7	F
SURPLUS 02/03, 03/04, 04/05 and 05/06	(306.2)	(306.2)	(306.2)	0.0	-
NET POSITION	0.0	(20.7)	(555.2)	534.5	F

Expenditure allocated to other headings

Timing delays in expenditure

Budget for this expenditure is on other codes

Timing Delays on Development Control IT Developments

Timing Delays on IT Licence renewals

Limestone Country Project - Eurosite Workshop

Timing Delays on Sustainable Development Fund Projects

Spend in advance of profile

Advertising costs below budget due to small number of staff vacancies

Timing Delays on Pennine Bridleway Expenditure fully funded by grant

Timing Delays on Payment of Service Agreements

Analysis of Income - Quarter 3, Financial Year 2006/7 (April 2006 to Dec 2006)

Comparison with Budget and Actual 2006/7

	Quarter 3		Variance to Budget		Quarter 3 2005/6
	Actual	Budget			
Grants Received	798,524	396,920	401,604	F	543,970
Sustainable Development Grant	200,000	200,000	-	-	200,000
National Park Grant and Levies	3,617,030	3,616,950	80	F	3,530,160
RAWP	19,854	-	19,854	F	15,911
Consultancy	5,395	-	5,395	F	0
Sponsorship	-	-	-	-	-
Donations	247	-	247	F	320
Other Income	34,859	36,925	-2,066	A	49,641
Retail Sales	220,309	271,060	-50,751	A	198,220
Planning Income	93,973	120,000	-26,027	A	108,719
Events	5,450	3,375	2,075	F	3,575
Bed Booking Fees	2,834	1,447	1,387	F	2,782
Admissions	26,226	24,825	1,401	F	25,389
Rents & Wayleaves	8,718	16,820	-8,102	A	11,265
Parking Fees	405,967	445,000	-39,033	A	396,335
Investments	86,119	58,330	27,789	F	117,389
Total	5,525,505	5,191,652	333,853	F	5,203,677

Income by Month

	April	May	June	July	August	September	October	November	December	January	February	March	Total	% of Total
Grants Received	276,531	-	-	32,307	140,820	261,164	500	87,202	-	-	-	-	798,524	14%
National Park Grant and Levies	1,376,720	-	-	1,234,610	-	-	1,205,700	-	-	-	-	-	3,817,030	69%
RAWP	-	-	-	-	-	10,920	-	-	8,934	-	-	-	19,854	0%
Consultancy	240	-	4,375	-	630	-	150	-	-	-	-	-	5,395	0%
Sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-	0%
Donations	56	25	-	5	75	-	12	70	4	-	-	-	247	0%
Other Income	129	11,232	1,717	2,877	3,230	1,185	10,785	2,588	1,116	-	-	-	34,859	1%
Retail Sales	26,019	22,433	27,714	33,795	35,760	34,865	21,833	8,213	9,676	-	-	-	220,309	4%
Planning Income	13,748	11,077	15,395	7,165	15,972	6,566	8,340	9,326	6,385	-	-	-	93,973	2%
Events	1,926	216	1,644	482	648	184	101	230	20	-	-	-	5,450	0%
Bed Booking Fees	192	226	343	635	503	663	243	25	5	-	-	-	2,834	0%
Admissions	3,002	2,476	2,996	3,680	4,749	4,241	3,252	1,157	672	-	-	-	26,226	0%
Rents & Wayleaves	-	7,500	267	-	23	-	83	784	62	-	-	-	8,718	0%
Parking Fees	48,413	45,363	55,101	60,849	70,644	48,023	41,510	18,846	17,219	-	-	-	405,967	7%
Investments	-	-	28,092	-	-	-	27,357	-	30,669	-	-	-	86,119	2%
Total	1,746,974	100,548	137,644	1,376,405	273,054	367,811	1,319,866	128,442	74,763	-	-	-	5,525,505	
Add Surplus Carried Forward 2003/03 and 2003/04													306,200	
Income Total per Appendix 2													5,831,705	

Details of Grants Received - 2006/7 Financial Year

(Cash Received or invoices raised, excluding cash accounted for as debtors but including income in advance at the 2005/6 financial year end):

Month	Amount (£)	Details	Payee	Department
April	27,700	PDG - Received in 05/06 in Advance	ODPM	Planning
April	54,650	RBG - Received in 05/06 in Advance	Yorkshire Forward	Conservation and Policy
April	117,389	Limestone Country 05/06 in advance	European Union	Conservation and Policy
April	5,000	Limestone Country 05/06 in advance	English Nature	Conservation and Policy
April	30,000	Farm Buildings 05/06 in advance	English Heritage	Conservation and Policy
April	10,000	Farm Buildings 05/06 in advance	DEFRA	Conservation and Policy
April	15,000	Historic Landscape	English Heritage	Conservation and Policy
April	16,792	Outreach Officer Funding 05/06 in advance	Countryside Agency	External Affairs
August	6,250	YD Farm Buildings	English Heritage	Conservation and Policy
August	26,250	YD Farm Buildings	Defra	Conservation and Policy
July	32,307	Pennine Bridleway	Countryside Agency	Park Management
August	647	Pennine Way	Countryside Agency	Park Management
August	86,861	Pennine Bridleway	Countryside Agency	Park Management
August	20,812	Beyond the Boundary	Countryside Agency	External Affairs
Sept	14,726	Beyond the Boundary	Countryside Agency	External Affairs
Sept	246,438	Pennine Bridleway	Countryside Agency	Park Management
Oct	500	Limestone Country	Natural England	Conservation and Policy
Nov	76,971	Planning Delivery Grant 2006/07	DCLG	Planning
Nov	5,231	Countryside Advisor	English Heritage	Conservation and Policy
Nov	5,000	Historic Landscape	English Heritage	Conservation and Policy
Total	798,524			