

Committee: FINANCE AND RESOURCES

Date: 8 February 2008

Report: FINANCIAL PROGRESS REPORT: NINE MONTHS TO 31 DECEMBER 2007

Purpose of the Report

1. To update members with information on the financial performance of the National Park Authority for the nine month period from 1 April to 31 December 2007.

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 plan and 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 the Senior Management Team and to members, as required by the Authority's 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 nine months of 2007/08 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 £000's	CUMULATIVE TO 31 DECEMBER 2007			VARIANCE FAV/(ADV) £000's
		BUDGET £000's	ACTUAL £000's		
Total Expenditure	7431.7	5420.9	5125.4	295.5	F
Total Other Income	(2480.9)	(2101.4)	(2101.1)	(0.3)	A
Total Primary Funding	(4950.8)	(3713.2)	(3713.2)	-	-
Total	0.0	(393.7)	(688.9)	295.2	F

5. Favourable variances reflect lower than budgeted expenditure or higher than budgeted income (with the converse for unfavourable variances). The £295.2k net favourable variance hides a £40.7k net adverse variance on staff related budgets, including recruitment costs (advertising) and staff expenses; However, although the officers have applied constraints to reviewing staff posts if they fall vacant, many posts have been filled very quickly (especially through internal secondment) and so the vacancies arising are making little contribution to the budgeted vacancy factor saving. The most significant of these variances relates to corporate staffing and is partially due to the transfer of a member of staff from Park Management to work on the GIS project and the vacancy factor not being achieved. It is likely that at the financial year end the overspend on staffing costs will be offset by additional income and savings on other costs.

6. **Appendix 1** lists all virements that have been made within the 2007/08 financial year to date.

7. **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'. This appendix includes an indicative outturn position and there are a number of areas where it is anticipated that there will be an underspend at the end of the current financial year due to timing delays in the commencement of projects (mainly those funded by the opportunities fund). The table below summarises a number of projects where this is likely and the budget managers have requested that this money be carried forward to fund the future commitment in next financial year (so these items are not expected to contribute to an unallocated cash 'underspend'). This treatment is necessary because the sums involved do not warrant classification as creditors but are needed as small 'reserved' allocations to fund commitments already agreed by members where delivery spans the financial year.

Project	Amount
Go Dales (3 year project)	£100k
Haytime Festival (Summer 2008)	£6.6k
Green Lanes	£20k
Colvend Workshop	£25k
Bio- diesel for fleet	£7.8k
Regional Awareness Survey	£6k
Colvend Woodchip Boiler	£39k
Rangers Project (combined with Pennine Bridleway contract)	£20k
Total	£224.4k

8. In order to allow types of expenditure to be monitored across the whole organisation the report included in **Appendix 3** presents information 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**.

9. **Appendix 4** provides details of the income received up to the 31 December that relates to the 2007/08 Financial Year. The report excludes any income which the Authority was still waiting to receive at the end of the last financial year (2006/07), and which will have been recorded as a debtor in that year (but which will now have been received).

10. **Appendix 5** provides more detailed information on the grants (which form part of the above income) received during the nine month period to 31 December 2007.

11. The table below shows the **Cash-flow** position of the Authority as at 31 December 2007; the cash balance in the bank and investment account at that date was £1586m. This balance can be attributed to specific sources, as follows:

Cash Analysis	£'000
Opportunities Fund	118
Contingency Reserve	250
Sustainable Development Fund	234
Yorkshire Forward - Redundant Buildings Fund	22
Net position Debtors, Creditors and Commitments	962
Total	1586

Delegations

12. In the period from the date of the last quarterly report until that of the present one, three new delegations have been approved. A summary of these can be found at **Appendix 6**.

Opportunities Fund

13. The balance on the Opportunities Fund currently stands at £118.7k. There is a request to allocate additional money from the fund in a separate paper on the agenda of this meeting.

Section 106 planning agreements

14. In February 2006, this committee agreed to a charge rate for legal work on Section 106 agreements. Charges are therefore not made for the time of planning officers, or for work undertaken by legal staff in relation to other planning issues, for example whether planning permission is needed, or even whether a Section 106 agreement is needed. The work charged for is only the work on the agreement itself: taking instructions, drafting the agreement, getting its terms agreed with the other party, and getting it signed/sealed and copies distributed. To date, time has been charged at a cost of £35 per hour (as agreed by this committee in February 2006), and it was noted that this rate would be reviewed by the Finance & Resources Committee at a later date. The charge per agreement for the nine months to December 2008 has averaged £91.

15. Since 2006, the average inflation rate for the Authority's staff costs has been approximately 4% per annum. Adding in a small allowance for office overheads (the current figure for averaged costs is £2.30 an hour) brings the proposed rate to **£40** an hour.

Sustainable Procurement

16. Members requested an update on progress relating to implementation of the Procurement Strategy as approved by this committee on 19 February 2007. Since that date the Contracts Manager and Senior Finance Officer have reported to all team briefings on the Procurement Strategy and the linkage with Financial Regulations. The principles within the strategy have been utilised to draft the Sustainability Paper (Authority 27 November 2007) and Efficiency Paper (Finance and Resources Committee 3 December 2007). In addition an officer working group has been working with Recycling Action Yorkshire to review the procurement of products with recycled content. This has led to the procurement of recycled products for sale by Retails Services, the potential to use recycled aggregates and 'equissand' on bridleways, and opportunities for using recycled alternatives in building maintenance and refurbishment contracts. Work in the implementation of the strategy will continue on the next financial year.

RECOMMENDATIONS

17. Members are requested to :
- note the contents of this report and appendices;
 - agree to the request to carry forward the allocations identified in the table in paragraph 7;
 - agree the increase to the hourly rate charged for legal work on Section 106 Agreements, from £35 an hour to £40 an hour (paragraph 15)

Irene Brannon
Senior Finance Officer

23 January 2008

Background documents: YDNPA Financial Regulations (May 2006)

VIREMENT REPORT - Detailing changes to the original budget.**1 APRIL 2007 TO 31 OCT 2007***New virements are shown in bold and italicised.***OPPORTUNITY FUND**

Opportunity Fund

ORIGINAL BUDGET £000's	MOVEMENT	REVISED BUDGET £000's
389.0	(270.3)	118.7

Transfers to Fund***Limestone Country Project - £25k unrequired***Transfers from Fund

Blanket Bog Project - £5k (Approved May F & R 2008/001)
 Haytime Project - £10k (Approved May F & R 2008/002)
 Green Communities' - £2.5k (Approved May F & R 2008/003)
 Colvend Workshop Improvements £25k (Approved May F & R 2008/004)
 Go Dales' Project £100k (Approved May F & R 2008/005)
 Ilkley to Bolton Abbey Recreational Route £1k (Approved May F & R 2008/006)
 Listed Buildings at Risk - £4k (Approved May F & R 2008/007)
 Conservation Area Enhancement - £10k (Approved May F & R 2008/008)
 Grassington NPC Interpretation £20k (Approved May F & R 2008/009)
 Trademarking of the Logo £2k (Approved May F & R 2008/010)
 Grassington Car Park £9k (Approved May F & R 2008/011)
 Website Accessibility Audit £3k (Approved Aug F & R 2008/012)
 Malham Walls £1.5k (Approved Aug F & R 2008/013)
 Yorkshire Dales Apprenticeship Scheme £10k (Approved Aug F & R 2008/014)
 Events Listing in The Visitor Newspaper £3.5k (Approved Aug F & R 2008/015)
 Conference Microphone/Speaker System £15k (Approved Aug F & R 2008/016)
 Wood fuelled Heating System (£39k) (Approved Dec F&R 2008/016)
 Biofuel Use in Authority Vehicles £7.8k (Approved Dec F & R 2008/017)
 Freeholders Wood £7k (Approved Dec F & R 2008/017)
 Regional Awareness Survey £6k (Approved Dec F & R 2008/018)
 Retail Services - Pump Priming Initiative £14k (Approved Dec F & R 2008/019)

CONS OF NATURAL ENVIRONMENTTotal Expenditure
Total Income

578.1	(13.0)	565.1
(60.3)		(60.3)

Blanket Bog Project - £5k (Approved May F & R 2008/001)
 Haytime Project - £10k (Approved May F & R 2008/002)
 Limestone Country Project £25k unrequired
 Freeholders Wood £7k (Approved Dec F & R 2008/017)

Haytime Festival Budget transferred from Farmed Land to Communications**CONS OF CULTURAL HERITAGE**Total Expenditure
Total Income

225.5	14.0	239.5
(17.0)		(17.0)

Listed Buildings at Risk - £4k (Approved May F & R 2008/007)
 Conservation Area Enhancement - £10k (Approved May F & R 2008/008)

RECREATION MANAGEMENTTotal Expenditure
Total Income

2043.3	(279.5)	1763.8
(1246.3)	400.0	(846.3)

Go Dales' Project £100k (Approved May F & R 2008/005)

Grassington Car Park £9k (Approved May F & R 2008/011)

Malham Walls £1.5k (Approved Aug F & R 2008/013)

Yorkshire Dales Apprenticeship Scheme £10k (Approved Aug F & R 2008/014)

Pennine Bridleway £400k Income and Expenditure - Far Moor Bridge Project Delayed

PROMOTING UNDERSTANDING

Total Expenditure	1314.7	58.5	1373.2
Total Income	(397.1)		(397.1)

Grassington NPC Interpretation £20k (Approved May F & R 2008/009)
 Trademarking of the Logo £2k (Approved May F & R 2008/010)
 Website Accessibility Audit £3k (Approved Aug F & R 2008/012)
 Events Listing in The Visitor Newspaper £3.5k (Approved Aug F & R 2008/015)
 Regional Awareness Survey £6k (Approved Dec F & R 2008/018)
 Retail Services - 'Pump Priming Initiative £14k (Approved Dec F & R 2008/019)
Haytime Festival Budget transferred from Farmed Land to Communications

TRAFFIC & TRANSPORT

Total Expenditure	39.8	1.0	40.8
Total Income	0.0		0.0

Ilkley to Bolton Abbey Recreational Route £1k (Approved May F & R 2008/006)

RANGERS ESTATES & VOLUNTEERS

Total Expenditure	397.2	0.0	397.2
Total Income	(3.0)	0.0	(3.0)

PLANNING

Total Expenditure	701.1		701.1
Total Income	(272.0)		(272.0)

Miscellaneous Projects funded by additional Planning Delivery Grant (£52k) Approved Dec F & R 2008/020)

FORWARD PLANNING

Total Expenditure	367.8	2.5	370.3
Total Income	(200.6)		(200.6)

Green Communities' - £2.5k (Approved May F & R 2008/003)

CORPORATE MANAGEMENT

Total Expenditure	1485.0	86.8	1571.8
Total Income	(117.0)		(117.0)

Colvend Workshop Improvements £25k (Approved May F & R 2008/004)
 Conference Microphone/Speaker System £15k (Approved Aug F & R 2008/016)
 Wood fuelled Heating System (£39k) (Approved Dec F&R 2008/016)
 Biofuel Use in Authority Vehicles £7.8k (Approved Dec F & R 2008/017)

TRAINING

Total Expenditure	40.2		40.2
Total Income	(2.2)		(2.2)

PRIMARY FUNDING

Total Primary Funding	(4950.8)		(4950.8)
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**CONTINGENCY FUND
REALLOCATED FROM SURPLUS**

	250.0		250.0
	(565.4)		(565.4)

1 APRIL 2007 TO 31 DEC 2007

PRIORITY

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

CONSERVATION OF THE NATURAL ENVIRONMENT

Employees (A100)	Core	Expenditure	381.3	286.0	288.5	(2.5)	A	381.3
		Income	(60.3)	(45.2)	(38.7)	(6.5)	A	(60.3)
Trees & Woodlands (A200)	B	Expenditure	73.5	36.2	8.8	27.4	F	73.5
		Income	0.0	0.0	0.0	0.0	-	(1.0)
Farmed Land (A300)	A	Expenditure	24.3	16.1	4.0	12.1	F	14.3
		Income	0.0	0.0	0.0	0.0	-	0.0
Limestone Country (A400)	A	Expenditure	5.0	5.0	5.0	0.0	-	5.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Ecology (A500)	A	Expenditure	71.0	47.9	25.7	22.2	F	71.0
		Income	0.0	0.0	(0.1)	0.1	F	(0.1)
Landscape Policy and Advice (A600)	A	Expenditure	5.0	2.0	1.0	1.0	F	5.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Geodiversity (A700)	A	Expenditure	5.0	4.2	0.0	4.2	F	5.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Total Expenditure			565.1	397.4	333.0	64.4	F	555.1
Total Income			(60.3)	(45.2)	(38.8)	(6.4)	A	(61.3)
NET EXPENDITURE			504.8	352.2	294.2	58.0	F	493.8

Underspend on Haytime Project

CONSERVATION OF CULTURAL HERITAGE

Employees (B100)	Core	Expenditure	156.0	117.0	115.1	1.9	F	156.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Archaeology (B200)	B	Expenditure	41.0	29.8	23.0	6.8	F	41.0
		Income	(7.0)	(0.8)	(0.3)	(0.5)	A	(5.0)
Building Conservation (B300)	C	Expenditure	42.5	16.6	6.3	10.3	F	32.5
		Income	(10.0)	(3.3)	0.0	(3.3)	A	0.0
Langcliffe Quarry (B400)		Expenditure	0.0	0.0	18.0	(18.0)	A	18.0
		Income	0.0	0.0	(18.0)	18.0	F	(18.0)
Total Expenditure			239.5	163.4	162.4	1.0	F	247.5
Total Income			(17.0)	(4.1)	(18.3)	14.2	A	(23.0)
NET EXPENDITURE			222.5	159.3	144.1	15.2	F	224.5

Langcliffe Quarry funded by Yorkshire Forward
Langcliffe Quarry funded by Yorkshire Forward

1 APRIL 2007 TO 31 DEC 2007

		PRIORITY							
ANNUAL BUDGET	QUARTER 3			Forecast Outturn					
	BUDGET	ACTUAL	VARIANCE FAV/(ADV)						
£000's	£000's	£000's	£000's						
RECREATION MANAGEMENT									
Employees (C100)	Core	Expenditure	675.6	506.7	501.7	5.0	F	670.0	
		Income	(71.1)	(53.3)	(54.3)	1.0	F	(66.1)	
Car Parks & Contracts (C200)	Core and D	Expenditure	387.5	296.1	279.3	16.8	F	372.5	Savings on reactive maintenance and vehicle
		Income	(511.2)	(459.9)	(455.6)	(4.3)	A	(511.2)	
Estates Maintenance (C210)	D	Expenditure	11.0	8.3	4.8	3.5	F	11.0	
Pennine Bridleway (C300)	E	Expenditure	235.8	119.9	175.2	(55.3)	A	235.8	Expenditure ahead of profile fully funded by grant
		Income	(246.5)	(147.0)	(142.1)	(4.9)	A	(246.5)	
Ranger Services	A	Expenditure	254.9	231.0	221.8	9.2	F	234.9	Timing Delays on Expenditure - £20k requested to be carried forward
		Income	(12.5)	(6.3)	(3.7)	(2.6)	A	(12.5)	
Recreational Activities - Local Access Forum (C800)	D	Expenditure	9.0	7.0	4.3	2.7	F	9.0	
		Income	0.0	0.0	0.0	-	-	0.0	
Recreational Activities (C810)	B	Expenditure	18.0	13.0	14.0	(1.0)	A	18.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Green Lanes (C840)	D	Expenditure	53.0	35.5	8.2	27.3	F	33.0	Timing Delays on implementation of TRO powers request £20k to be carried forward into 2008/09
		Income	0.0	0.0	0.0	0.0	-	0.0	
Go Dales (C850)	D	Expenditure	100.0	0.0	0.0	0.0	-	0.0	This is Opportunities Fund Money and will be requested as carry forward
		Income	0.0	0.0	0.0	0.0	-	0.0	
Definitive Map (C900)	C	Expenditure	19.0	14.3	10.0	4.3	F	19.0	
		Income	(5.0)	(3.8)	(6.7)	2.9	F	(8.0)	
Total Expenditure			1763.8	1231.8	1219.3	12.5	F	1603.2	
Total Income			(846.3)	(670.3)	(662.4)	(7.9)	A	(844.3)	
NET EXPENDITURE			917.5	561.5	556.9	4.6	F	758.9	

1 APRIL 2007 TO 31 DEC 2007

PRIORITY

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

PROMOTING UNDERSTANDING

Employees (D100 & D200)	Core	Expenditure	595.3	446.5	458.4	(11.9)	A	607.3	
		Income	0.0	0.0	0.0	0.0	-	0.0	
National Park Centres	C	Expenditure	129.7	97.6	61.9	35.7	F	129.7	Timing Delays mainly due to centre refurbishment spend
		Income	(18.1)	(13.0)	(10.0)	(3.0)	A	(18.1)	
Sustainable Tourism	B	Expenditure	26.5	9.4	6.7	2.7	F	20.5	Includes Regional Awareness Survey - will be spent in 2008/09
		Income	0.0	0.0	0.0	0.0	-	0.0	
Retail - Running Costs (D300)	E	Expenditure	100.8	65.4	64.5	0.9	F	100.8	Includes £14k for improvement some of which will be spent in 2008/09
Retail - Cost of Goods Sold (D350)		Expenditure	164.2	149.0	136.6	12.4	F	144.2	
Retail - Sales (D350)		Income	(273.7)	(248.2)	(227.6)	(20.6)	A	(243.7)	
<i>Sub Total - Retail - Gross Profit before Running Costs (D350)</i>			<i>(109.5)</i>	<i>(99.2)</i>	<i>(91.0)</i>	<i>(8.2)</i>	<i>A</i>	<i>(99.5)</i>	
Dales Countryside Museum (D500)	D	Expenditure	216.8	164.8	145.1	19.7	F	216.8	Timing delay on expenditure on grant funded projects
		Income	(92.8)	(73.4)	(66.3)	(7.1)	A	(92.8)	Timing delay on receipt of grant
Communications (D600)	D	Expenditure	76.5	23.1	12.0	11.1	F	76.5	Haytime Project scheduled for the summer therefore request to carry forward £6.6k
		Income	0.0	0.0	(1.7)	1.7	F	0.0	
Web Based Services (D650)	Core	Expenditure	13.5	7.9	3.0	4.9	F	13.5	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Media (D700)	Core	Expenditure	5.5	4.1	3.7	0.4	F	5.5	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Education (D800)	D	Expenditure	6.0	3.3	0.0	3.3	F	6.0	
		Income	(2.0)	(1.8)	(1.3)	(0.5)	A	(2.0)	
Outreach (D850)	B	Expenditure	31.0	29.8	24.8	5.0	F	31.0	Timing Delays on expenditure
		Income	(9.5)	(9.5)	(8.6)	(0.9)	A	(8.6)	
Events (D860)	C	Expenditure	7.4	5.5	4.7	0.8	F	7.4	
		Income	(1.0)	(0.8)	(1.0)	0.2	F	(1.0)	
Total Expenditure			1373.2	1006.4	921.4	85.0	F	1359.2	
Total Income			(397.1)	(346.7)	(316.5)	(30.2)	A	(366.2)	
NET EXPENDITURE			976.1	659.7	604.9	54.8	F	993.0	

TRAFFIC & TRANSPORT

Employees (E100)	Core	Expenditure	38.8	29.1	28.8	0.3	F	39.4	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Public Transport (E200)	E	Expenditure	2.0	0.8	1.0	(0.2)	A	2.0	
		Income	0.0	0.0	0.0	0.0	-	0.0	
Total Expenditure			40.8	29.9	29.8	0.1	F	41.4	
Total Income			0.0	0.0	0.0	0.0	-	0.0	
NET EXPENDITURE			40.8	29.9	29.8	0.1	F	41.4	

1 APRIL 2007 TO 31 DEC 2007

PRIORITY

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

RANGERS ESTATES & VOLUNTEERS

Employees (F100)	Core	Expenditure	283.5	212.5	218.5	(6.0)	A	290.0
		Income	0.0	0.0	0.0	0.0	-	0.0
General (F200)	Core	Expenditure	51.8	34.6	28.2	6.4	F	51.8
		Income	(3.0)	(2.3)	(1.0)	(1.3)	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	61.9	44.7	47.3	(2.6)	A	61.9
		Income	0.0	0.0	(1.5)	1.5	F	(1.5)
Total Expenditure			397.2	291.8	294.0	(2.2)	A	403.7
Total Income			(3.0)	(2.3)	(2.5)	0.2	F	(4.5)
NET EXPENDITURE			394.2	289.5	291.5	(2.0)	A	399.2

PLANNING

Employees (G100)	Core	Expenditure	587.0	440.2	439.8	0.4	F	586.4
		Income	(70.0)	(65.0)	(30.0)	(35.0)	A	(70.0)
General (G200)	A	Expenditure	114.1	62.1	32.2	29.9	F	114.1
		Income	(202.0)	(112.5)	(148.8)	36.3	F	(202.0)
Total Expenditure			701.1	502.3	472.0	30.3	F	700.5
Total Income			(272.0)	(177.5)	(178.8)	1.3	F	(272.0)
NET EXPENDITURE			429.1	324.8	293.2	31.6	F	428.5

Receipt of Fee for Minerals Application

FORWARD PLANNING

Employees (H100 & H101)	Core	Expenditure	120.3	90.2	94.1	(3.9)	A	130.3
		Income	0.0	0.0	0.0	0.0	-	0.0
Plans (H200)	C	Expenditure	36.0	31.5	3.0	28.5	F	36.0
		Income	(0.6)	(0.5)	(0.3)	(0.2)	A	(0.6)
State of the Park (H300)	D	Expenditure	6.0	3.5	11.8	(8.3)	A	6.0
		Income	0.0	0.0	(10.2)	10.2	F	0.0
Sustainable Development (H400)	A	Expenditure	207.0	119.5	24.4	95.1	F	207.0
		Income	(200.0)	(200.0)	(200.0)	0.0	-	(200.0)
National Park Management Plan (H500)	D	Expenditure	1.0	1.0	0.0	1.0	F	1.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Total Expenditure			370.3	244.7	133.3	111.4	F	380.3
Total Income			(200.6)	(200.5)	(210.5)	10.0	F	(200.6)
NET EXPENDITURE			169.7	44.2	(77.2)	121.4	F	179.7

Timing Delays on expenditure

Contribution of other NPA's to Awareness Survey

Timing Delay on drawdown of Sustainable Development Fund

1 APRIL 2007 TO 31 DEC 2007

		PRIORITY	ANNUAL BUDGET	QUARTER 3			Forecast Outturn	
				BUDGET	ACTUAL	VARIANCE FAV/(ADV)		
			£000's	£000's	£000's	£000's		
CORPORATE MANAGEMENT								
Employees (J100)	Core	Expenditure	814.0	610.5	629.0	(18.5)	A	834.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Support Services (J200)	Core	Expenditure	246.0	210.0	203.0	7.0	F	246.0
		Income	(105.0)	(78.7)	(103.6)	24.9	F	(130.0)
Legal Services (J250)	Core	Expenditure	17.0	12.8	10.8	2.0	F	17.0
		Income	(2.0)	(1.5)	(4.3)	2.8	F	(4.5)
Office Accommodation (J300)	Core	Expenditure	206.8	105.0	103.3	1.7	F	135.0
		Income	(10.0)	(7.5)	0.0	(7.5)	A	0.0
Health and Safety (J350)	Core	Expenditure	3.0	2.3	0.7	1.6	F	3.0
Member Costs (J400)	Core	Expenditure	116.0	87.0	85.2	1.8	F	116.0
		Income	0.0	0.0	0.0	0.0	-	0.0
YDMT (J500)	B	Expenditure	45.0	33.7	45.0	(11.3)	A	45.0
		Income	0.0	0.0	0.0	0.0	-	0.0
IT Development (J600)	Core	Expenditure	124.0	93.0	88.5	4.5	F	124.0
		Income	0.0	0.0	0.0	0.0	-	0.0
Total Expenditure			1571.8	1154.3	1165.5	(11.2)	A	1520.0
Total Income			(117.0)	(87.7)	(107.9)	20.2	F	(134.5)
NET EXPENDITURE			1454.8	1066.6	1057.6	9.0	F	1385.5
TRAINING								
General (K200)	Core	Total Expenditure	40.2	30.2	26.0	4.2	F	38.0
		Total Income	(2.2)	(1.7)	0.0	(1.7)	A	0.0
NET EXPENDITURE			38.0	28.5	26.0	2.5	F	38.0
Surplus carried forward		Total Income	(565.4)	(565.4)	(565.4)	0.0	-	(565.4)
Opportunity Fund		Total Expenditure	118.7	118.7	118.7	0.0	-	0.0
Contingency Fund		Total Expenditure	250.0	250.0	250.0	0.0	-	250.0
NET EXPENDITURE			(196.7)	(196.7)	(196.7)	0.0	F	(315.4)
PRIMARY FUNDING								
NPG			(4950.8)	(3713.2)	(3713.2)	0.0	-	(4950.8)
TOTAL PRIMARY FUNDING			(4950.8)	(3713.2)	(3713.2)	0.0	0.0	(4950.8)
TOTAL			0.0	(393.7)	(688.9)	295.2	F	(323.7)

Investment returns higher than anticipated

Timing Delays on Expenditure and Wood fuelled Boiler, Colvened Workshop and Bio diesel will be 2008/09 requested to be carried forward

Timing Delays on Expenditure

1 APRIL 2007 TO 31 DEC 2007

PRIORITY

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

SUMMARY

TOTAL EXPENDITURE	7431.7	5420.9	5125.4	295.5	F	7098.9
TOTAL INCOME	(2480.9)	(2101.4)	(2101.1)	(0.3)	A	(2471.8)
TOTAL PRIMARY FUNDING	(4950.8)	(3713.2)	(3713.2)	0.0	-	(4950.8)
TOTAL	0.0	(393.7)	(688.9)	295.2	F	(323.7)

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.

1 APRIL 2007 TO 31 DEC 2007

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

Income (Analysis Attached)	(6866.3)	(5249.2)	(5248.9)	(0.3)	A
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EXPENDITURE

Salaries, NI and Superannuation & Temp Staff	3584.6	2689.8	2744.8	(55.0)	A
Early Retirement & Redundancy Costs	0.0	0.0	0.0	0.0	-
Staff Training	63.0	46.9	20.0	26.9	F
Relocation Allowance	6.0	4.5	2.9	1.6	F
Professional Fees, Medical Fees and CRB	7.1	5.4	5.4	0.0	-
Interview Expenses	0.8	0.6	0.4	(4.8)	A
Recruitment Costs	15.0	11.3	13.8	(2.5)	A
Premises Maintenance	22.4	16.8	23.7	(6.9)	A
Health and Safety	2.0	1.5	1.6	(0.1)	A
Security	8.6	6.6	2.9	3.7	F
Cleaning	84.3	63.2	64.8	(1.6)	A
Grounds Maintenance	18.0	10.6	4.2	6.4	F
Waste Collection	11.4	8.6	7.0	1.6	F
Heat and Light	66.1	49.4	40.4	9.0	F
Rates and Water	156.4	128.8	119.3	9.5	F
Rent	23.0	17.2	11.5	5.7	F
Vehicle Costs - Leasing, Fuel and Running Costs	136.6	95.2	84.3	10.9	F
Public Transport - Officers and Members	9.2	6.9	10.1	(3.2)	A
Car Allowances - Officers Members and Volunteers	207.6	154.8	151.8	3.0	F
Vehicle Hire	6.5	5.9	7.0	(1.1)	A
Tools and Office Equipment	42.5	22.6	19.4	3.2	F
Office Furniture	3.0	2.5	1.2	1.3	F
Signage & Displays	45.7	23.2	26.5	(3.3)	A
Equipment Repairs	29.4	23.2	11.7	11.5	F
Materials	116.4	97.1	92.3	4.8	F
Contractors	643.4	445.1	379.6	65.5	F
Equipment Hire	10.8	8.2	14.4	(6.2)	A
Venue Hire	13.2	10.0	6.5	3.5	F
Retail - Cost of Goods Sold & Stock write off's	164.2	149.0	136.6	12.4	F
Clothing	9.4	7.0	4.5	2.5	F
Stationery	13.3	9.9	9.1	0.8	F
Printing	66.2	41.6	17.3	24.3	F
Books and Publications	9.5	6.9	9.5	(2.6)	A
Offsite Storage	4.2	3.1	5.2	(2.1)	A
Photocopying and Film Processing	18.1	14.0	13.7	0.3	F
Maps and Ordnance Survey	10.0	7.5	14.8	(7.3)	A
Licences	4.5	4.1	2.4	1.7	F
General Expenses	31.0	24.6	0.0	24.6	F
Research	66.0	23.7	33.2	(9.5)	A
Consultancy	118.5	57.1	50.4	6.7	F

Inability to achieve the vacancy factor partially offset by additional income and savings on other staff related costs

Timing Delays on Expenditure and expenditure on other codes

Savings on maintenance and running costs

Savings on equipment repairs

Timing Delays on Expenditure and spend against other codes

Savings on the costs of goods sold relating to income below forecast

Timing Delays on Expenditure

Expenditure allocated to other account headings

1 APRIL 2007 TO 31 DEC 2007

	REVISED ANNUAL BUDGET £000's	BUDGET £000's	QUARTER 3 ACTUAL £000's	VARIANCE FAV/(ADV) £000's	
Event Leaders	15.0	11.9	11.5	0.4	F
Conferences & Seminars	2.5	1.9	18.4	(16.5)	A
Postage & Distribution	36.0	25.6	19.8	5.8	F
Telephone and Telephone Allowance	26.9	20.2	15.9	4.3	F
Mobile Phones	4.9	3.6	4.8	(1.2)	A
Computer Consumables	23.1	17.3	4.8	12.5	F
Computer Hardware	11.0	6.0	7.0	(1.0)	A
Websites	8.4	3.8	2.9	0.9	F
Computer Software	0.0	0.0	0.0	0.0	-
Software Development	9.3	7.3	10.2	(2.9)	A
ICT Communications	26.2	19.7	10.4	9.3	F
Computer Maintenance	7.0	5.3	34.4	(29.1)	A
Subsistence - Officers and Members	8.9	6.7	11.4	(4.7)	A
Catering	19.2	14.3	14.9	(0.6)	A
Hospitality	1.1	0.9	3.6	(2.7)	A
Members Allowance	71.1	53.3	52.8	0.5	F
Membership Subscriptions	25.5	25.0	25.4	(0.4)	A
Grants Paid	463.8	193.3	163.4	29.9	F
Management Agreements	17.9	6.7	7.0	(0.3)	A
Joint Promotion Initiative	8.0	0.0	0.6	(0.6)	A
Insurance	82.6	82.3	54.2	28.1	F
Insured Replacements	0.0	0.0	0.0	0.0	-
Advertising	82.0	58.2	31.4	26.8	F
Media	3.0	2.3	1.5	0.8	F
Legal Expenses	78.3	38.4	40.0	(1.6)	A
Service Agreements	140.2	111.4	38.0	73.4	F
Bank Charges	6.2	4.6	4.9	(0.3)	A
Audit	26.0	19.5	3.4	16.1	F
Unallocated Resources	11.0	8.3	0.0	8.3	F

Opportunity Fund	118.7	118.7	118.7	0.0	-
Contingency Fund	250.0	250.0	250.0	0.0	-

TOTAL EXPENDITURE	7431.7	5420.9	5125.4	295.5	F
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SURPLUS CARRIED FORWARD	(565.4)	(565.4)	(565.4)	0.0	-
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NET POSITION	0.0	(393.7)	(688.9)	295.2	F
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Budget on Training and other codes

Expenditure on other codes

Budget on Service Agreements code below

Timing Delays on payment of grants

Savings identified following a retendering exercise and timing delays in ancillary insurance costs

Timing Delays on Expenditure

Expenditure on IT maintenance codes above

Timing Delays on Expenditure

Analysis of Income - Quarter 3, Financial Year 2007/8 (April 2007 to Dec 2007)**Comparison with Budget and Actual 2007/8**

	Quarter 3		Variance to Budget		Quarter 3 2006/7
	Actual	Budget			
Grants Received	263,946	227,465	36,481	F	798,524
Sustainable Development Grant	200,000	200,000	-	-	200,000
National Park Grant and Levies	3,713,208	3,713,250	- 42	A	3,617,030
RAWP	13,656	15,000	- 1,344	A	19,854
Consultancy	16,535	-	16,535	F	5,395
Sponsorship	-	-	-	-	-
Donations	780	-	780	F	247
Other Income	66,820	49,855	16,965	F	34,859
Retail Sales	227,649	248,230	- 20,581	A	220,309
Planning Income	148,804	112,500	36,304	F	93,973
Events	5,104	3,475	1,629	F	5,450
Bed Booking Fees	2,828	1,573	1,255	F	2,834
Admissions	24,013	26,550	- 2,537	A	26,226
Rents & Wayleaves	8,854	16,782	- 7,928	A	8,718
Parking Fees	454,873	457,500	- 2,627	A	405,967
Investments	101,864	78,750	23,114	F	86,119
Total	5,248,933	5,150,930	98,003	F	5,525,505

Income by Month

	April	May	June	July	August	September	October	November	December	January	February	March	Total	% of Total
Grants Received	38,700	17,240	31,645	14,220	-	13,378	15,500	133,264	-				263,946	5%
National Park Grant and Levies	1,437,736			1,237,736			1,237,736						3,913,208	75%
RAWP				5,555			-	8,101					13,656	0%
Consultancy	-	70	-	16,465	-	-							16,535	0%
Sponsorship													-	0%
Donations	-	20	-	5	91	665	-	-					780	0%
Other Income	1,844	15,324	13,792	746	1,769	8,874	10,858	12,239	1,374				66,820	1%
Retail Sales	24,246	21,096	34,865	27,108	45,004	27,849	25,394	10,801	11,287				227,649	4%
Planning Income	2,945	9,584	73,898	15,365	8,472	9,224	14,043	8,903	6,370				148,804	3%
Events	793	426	1,067	470	1,749	69	69	231	231				5,104	0%
Bed Booking Fees	182	300	503	434	611	485	250	48	14				2,828	0%
Admissions	2,678	2,555	2,958	4,071	5,235	2,213	2,630	1,125	547				24,013	0%
Rents & Wayleaves	7,500	2	330	-	721	2	118	180					8,854	0%
Parking Fees	74,504	53,394	46,572	69,220	69,458	54,548	47,753	23,747	15,677				454,873	9%
Investments	-	-	30,708			34,691			36,465				101,864	2%
Total	1,591,127	120,011	236,337	1,391,395	133,110	151,997	1,354,352	198,639	71,965	-	-	-	5,248,933	

APPENDIX 6

Delegations approved in the quarters ended 1st November and 31st December 2007

Description	Approved by	Date
<p>Wireless Conference Sound System – Delegation required to approve the award of the contract to Audioworks. Only two of the three suppliers contacted submitted a quotation. The quotation received from Audioworks was the highest of those received, however following a demonstration it was felt that the Beyerdynamic equipment supplied by Audioworks was of better sound quality and easier to use.</p>	CEO	02/11/2007
<p>Pennine Bridleway – Phase 1 Archaeological Survey, Garsdale Station and Moorcock Cottages – Delegation to approve the award to Ed Dennison Archaeological Services. Only two of the three contractors approached submitted a quotation. Although Ed Dennison Archaeological Services was not the lowest of the two the other contractor had not submitted the information requested by the specification.</p>	CEO	28/11/2007
<p>Restoration Works Lad Gill Muker – Delegation needed to vary a previously awarded contract to Bentham Plant Hire to enable work to be undertaken funded by Natural England in addition to that already awarded. This was on the basis that as the contractor was already on in place it would be more efficient and cheaper to do so rather than to complete an additional market testing exercise.</p>	CEO	29/11/2007