Yorkshire Dales National Park Authority Item 5

Finance and Resources Committee

28 May 2024

Financial Outturn for the year ending 31 March 2024

Purpose of the Report

1. To provide Members with details on the financial outturn for the year ended 31 March 2024; to carry forward budgets from the 2023/24 budget into 2024/25 to complete the activities to which they relate.

Recommendations

2. That Members:

    i. note the contents of the report; and

    ii. approve the carry-forward of 2023/24 budget allocations into 2024/25, totalling **£355k (net)**, as detailed in **Appendix 5**.

Strategic Planning Framework

3. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework:

    - Corporate Plan objective 32
      Plan and manage the Authority's work so as to make the most effective use of our resources, including generating sufficient income to maintain expenditure at the same level as 2014/15 in real terms across the extended National Park.

Background

4. This report provides the annual outturn to Members as required by the Authority's Financial Regulations. It deals principally with financial performance rather than the Authority's achievement of its purposes and objectives. These are dealt with in separate reports to the Authority. However, it is still helpful to set out a few general observations.

    - Gross income was well above our objective (by over £2.5m) but slightly below the budget (by £347k).
    - While gross income was down, we secured additional *net* income of £320k.

- Farming in Protected Landscapes (FiPL), was by far the largest programme (providing £1.4m in grants to farmers and landowners). Despite considerable effort throughout the year, £150k of grants were unspent. Elsewhere in the planned programme of externally-funded work, there was a significant underspend (£378k) on Grow Back Greener, as the result of a late withdrawal of a planned scheme.

Financial Outturn: year-end position

5. The details for the financial outturn are set out in **Appendix 1**, which provides a comparison between the budget and the actual results.

6. The Authority's target for income generation is such that we needed to secure enough income to support expenditure of **£9m**. The actual expenditure of **£11.5m** exceeded that target by **£2.5m**.

7. Although the income target was £9m the income *budget* we set for the year was **£12.7m.** In the event the Authority generated gross income of **£12.4m**. This shortfall was a combination of three factors. First, underspends on large externally funded projects meant corresponding income of income £710k was not claimed. In addition, Development Management income was less than budgeted by £47k. These shortfalls were offset by additional earned income of £437k. For the detailed analysis of income and expenditure for each work area see **Appendix 2**.

8. The **net** outturn position for the year is a positive variance of £932k. After taking account of the proposed carry-forward budgets for projects (which were not fully completed by year end - totalling £346k) this leaves a positive variance of **£587k (5% of budget). This is the key figure that Members should note.** This includes the £320k of additional net income, £140k of salary savings, £72k of savings on contracts, together with small underspends on a number of programmes.

9. The salaries budget for 2023/24 assumed a pay increase of 5%. In the event the pay settlement was more complex, though the impact was largely cost neutral. The Authority achieved its budgeted 'staff vacancy factor' saving of £115k and made further savings of £140k; primarily as a result of turnover in the Land Management Section, and through the additional use of external funding to cover some staff salaries.

10. In addition to the appendices highlighted above, further information is provided as follows:

    - **Appendix 3**, details of Virements and budget movements for the period January 2024 to March 2024.
    - **Appendix 4**, a technical paper which contains the same information as Appendix 1 but presented in the format compatible with the Statement of Final Accounts (SOFA). The final position on the SOFA will be reconciled with the figures in this Appendix, accompanied by an explanation of any differences

between the two reports. Members should note that the results in this report are draft and are subject both to technical adjustments and review by the Authority's external auditors.

- **Appendix 6**, The Reserves Position.
- **Appendix 7**, Delegated decisions on contracts made in the period from January 2024 to March 2024, included here by way of governance best practice.

Conclusion

11. The Authority's target for income/expenditure has been exceeded. The Authority has continued to secure additional sources of income which has enabled us to achieve or remain on course with the vast majority of our Corporate Plan objectives.

12. External projects are increasingly contributing towards the Authority's corporate costs i.e. staff and overheads, rather than simply covering the direct cost of a project.

13. The FiPL programme wasn't able to utilise the full grant on offer from DEFRA, but £1.6m was spent on the project. The Grow Back Greener programme wasn't able to utilise the full grant on offer from the Woodland Trust but £276k was spent on the project.

Michelle Clyde
Head of Finance

Appendix 1

Detailed Analysis of 2023/24 Budget Performance

This table presents the financial results for the year ended 31 March 2024. Analysis of component lines which include variances greater than £10k is included at Appendix 2. Variances against budget are identified, along with any proposed carry-forward budgets, to leave a final variance for the year. Income is shown bracketed, in line with accounting convention, and adverse variances are also shown bracketed.

1 APRIL 2023 To 31 MARCH 2024	REVISED ANNUAL BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	748.1	738.6	9.5		9.5	F
Programme Costs	59.9	56.0	3.9		3.9	F
Income	(320.0)	(273.1)	***(46.9)***		***(46.9)***	A
Development Management Total	**488.0**	**521.4**	***(33.4)***	**0.0**	***(33.4)***	A
Staff Costs	461.4	355.3	***106.1***		***106.1***	F
Programme Costs	1,968.4	1,803.7	***164.7***	2.1	***162.6***	F
Income	(2,054.0)	(1,902.2)	***(151.7)***		***(151.7)***	A
Farm Conservation Total	**375.9**	**256.8**	***119.1***	**2.1**	***117.0***	F
Staff Costs	195.0	199.2	(4.1)		(4.1)	A
Programme Costs	117.3	115.3	2.0	8.4	(6.4)	A
Income	(106.3)	(170.2)	***64.0***		***64.0***	F
Biodiversity Total	**206.1**	**144.3**	***61.8***	**8.4**	***53.4***	F
Staff Costs	496.4	508.9	***(12.5)***		***(12.5)***	A
Programme Costs	910.2	961.3	***(51.2)***	4.0	***(55.2)***	A
Income	(711.3)	(797.7)	***86.4***		***86.4***	F
Rights of Way Total	**695.2**	**672.5**	***22.7***	**4.0**	***18.7***	F
Staff Costs	141.7	140.9	0.8		0.8	F
Programme Costs	41.0	17.3	***23.7***	24.7	(0.9)	A
Income	0.0	0.0	0.0		0.0	A
Development Planning Total	**182.7**	**158.1**	***24.5***	**24.7**	(0.1)	A
Staff Costs	101.7	107.3	(5.6)		(5.6)	A
Programme Costs	97.4	29.3	***68.1***	7.0	***61.1***	F
Income	(67.2)	(10.6)	***(56.7)***	(4.5)	***(52.1)***	A
Recreation & Health Total	**131.8**	**126.0**	5.8	**2.5**	3.3	F

1 APRIL 2023 To 31 MARCH 2024	REVISED ANNUAL BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	281.1	249.0	***32.1***		***32.1***	F
Programme Costs	65.6	58.9	6.7	1.7	5.0	F
Income	(128.4)	(143.4)	***15.1***	(1.7)	***16.7***	F
Education & Outreach Total	**218.3**	**164.5**	***53.9***	**0.0**	***53.9***	F
Staff Costs	323.8	270.6	***53.2***		***53.2***	F
Programme Costs	693.0	319.3	***373.7***		***373.7***	F
Income	(1,077.9)	(715.5)	***(362.5)***		***(362.5)***	A
Trees & Woodlands Total	**(61.1)**	**(125.5)**	***64.4***	**0.0**	***64.4***	F
Staff Costs	94.4	95.0	(0.6)		(0.6)	A
Programme Costs	20.1	29.9	(9.8)	7.6	***(17.4)***	A
Income	(101.2)	(128.1)	***26.9***		***26.9***	F
Dales Countryside Museum Total	**13.4**	**(3.2)**	***16.6***	**7.6**	9.0	F
Staff Costs	134.0	133.8	0.2		0.2	F
Programme Costs	76.5	27.0	***49.5***	25.0	***24.5***	F
Income	(50.0)	(29.8)	***(20.2)***	(25.0)	4.8	A
Historical Environment Total	**160.5**	**131.0**	***29.5***	**0.0**	***29.5***	F
Staff Costs	0.0	0.0	0.0		0.0	A
Programme Costs	936.9	731.1	***205.8***		***205.8***	F
Income	(742.9)	(598.8)	***(144.1)***		***(144.1)***	A
Landscape Features Total	**194.0**	**132.3**	***61.7***	**0.0**	***61.7***	F
Staff Costs	203.4	204.9	(1.5)		(1.5)	A
Programme Costs	128.0	125.1	2.9	3.0	(0.1)	A
Income	(18.0)	(17.7)	(0.3)		(0.3)	A
Volunteers & Apprentices Total	**313.4**	**312.3**	1.0	**3.0**	(2.0)	A
Staff Costs	118.8	118.9	(0.0)		(0.0)	A
Programme Costs	24.6	10.2	***14.4***	2.2	***12.2***	F
Income	0.0	(0.2)	0.2		0.2	F
Tourism Total	**143.4**	**128.8**	***14.6***	**2.2**	***12.4***	F
Staff Costs	350.4	364.0	***(13.6)***		***(13.6)***	A
Programme Costs	395.7	378.4	***17.2***	7.6	9.6	F
Income	(389.3)	(472.5)	***83.2***		***83.2***	F
National Park Centres Total	**356.8**	**269.9**	***86.8***	**7.6**	***79.2***	F

1 APRIL 2023 To 31 MARCH 2024	REVISED ANNUAL BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	41.4	41.5	(0.1)		(0.1)	A
Programme Costs	253.9	93.4	***160.5***	152.8	7.7	F
Income	0.0	0.0	0.0		0.0	A
Sustainable Development Fund Total	**295.3**	**134.9**	***160.4***	**152.8**	7.6	F
Staff Costs	80.0	81.5	(1.4)		(1.4)	A
Programme Costs	504.5	442.2	***62.3***	56.3	6.0	F
Income	(953.1)	(993.7)	***40.6***		***40.6***	F
Carparks & Toilets Total	**(368.5)**	**(470.0)**	***101.5***	**56.3**	***45.2***	F
Staff Costs	65.5	61.8	3.6		3.6	F
Programme Costs	16.0	8.3	7.7		7.7	F
Income	0.0	0.0	0.0		0.0	A
Recreation Management	**81.5**	**70.1**	***11.3***	**0.0**	***11.3***	F
Programme Summary					0.0	
Total Programme Gross Costs	10,146.1	8,877.8	***1,268.3***	***302.4***	***965.9***	***F***
Total Programme Income	(6,719.5)	(6,253.5)	***(465.9)***	***(31.2)***	***(434.7)***	***A***
Total Programme Net Cost	**3,426.6**	**2,624.3**	***802.3***	***271.2***	***531.2***	***F***
Corporate Employment and Central Costs	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	
					0.0	
Conservation and Communities Staff Costs	128.9	128.9	(0.0)		(0.0)	A
Conservation and Communities Staff Income	0.0	(0.8)	0.8		0.8	F
Park Management Staff Costs	387.7	346.8	***40.9***		***40.9***	F
Corporate Staff Costs	1,031.4	1,042.0	***(10.6)***		***(10.6)***	A
Corporate Staff Income	0.0	0.0	0.0		0.0	A
Vacancy Factor 2%	(115.2)	0.0	***(115.2)***		***(115.2)***	A
Other Employee Related Costs	19.9	20.4	(0.6)		(0.6)	A
Other Employee Related Income	0.0	0.0	0.0		0.0	A
Total Corporate Employment Net Costs	***1,452.7***	***1,537.4***	***(84.7)***	**0.0**	***(84.7)***	***A***
Support Services	300.4	343.9	***(43.5)***		***(43.5)***	A
Support Services Income	(251.5)	(348.4)	***96.9***		***96.9***	F
CEO Support	6.9	4.1	2.8		2.8	F
CEO Support Income	0.0	(0.0)	0.0		0.0	F
Legal Services	30.9	36.0	(5.1)		(5.1)	A
Legal Services Income	(17.0)	(31.9)	***14.9***		***14.9***	F

1 APRIL 2023 To 31 MARCH 2024	REVISED ANNUAL BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
Central Costs	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	
Office Accommodation	165.1	134.7	***30.4***		***30.4***	F
Office Accommodation Income	(14.5)	(18.9)	4.4		4.4	F
Health and Safety	8.1	5.9	2.2	2.0	0.2	F
Members	122.7	122.1	0.7		0.7	F
Members Income	0.0	(0.6)	0.6		0.6	F
IT Licences, Consumables and Support	313.3	232.4	***80.9***	58.7	***22.2***	F
Communications and Web Services	105.8	99.5	6.3		6.3	F
Communication Income	(30.4)	(31.0)	0.6		0.6	F
Land Holdings and Maintenance	91.6	69.5	***22.0***	14.0	***8.0***	F
Land Holdings and Maintenance Income	0.0	(0.1)	0.1		0.1	F
Training	63.1	63.2	(0.0)		(0.0)	A
Training Income	0.0	(0.5)	0.5		0.5	F
Total Central Net Costs	***894.5***	***679.8***	***214.7***	***74.7***	***140.0***	***F***
SUMMARY					0.0	
National Park Grant	(5,669.8)	(5,669.8)	(0.0)	0.0	(0.0)	***A***
Other Income	(7,032.8)	(6,685.7)	***(347.1)***	***(31.2)***	***(315.9)***	***A***
Total Income	(12,702.7)	(12,355.5)	***(347.1)***	***(31.2)***	***(315.9)***	***A***
Gross Expenditure	12,806.7	11,527.2	***1,279.5***	***377.1***	***902.4***	***F***
Net expenditure (excluding National Park Grant)	5,773.8	4,841.4	***932.4***	***345.9***	***586.5***	***F***
In-Year Surplus	**104.0**	**(828.4)**	***932.4***	***345.9***	***586.5***	***F***

Appendix 2

Analysis of programme, corporate and central costs

Net variances (including income) of over £10k are detailed below; where the net variance is less than £10k, but individual components within it exceed £10k, an explanation is also included.

Programme Net Costs

Development Management: **Adverse variance of £33k**
The income was lower than budget by £47k as a result of Government delaying the introduction of planned increases to planning application fees.

Farm Conservation: Favourable variance of £119k
This net variance is due to a higher proportion of Farm Conservation staff salaries being charged to the FiPL budget for specialist advice and guidance, plus vacancies in this work area. There was an overall underspend (£150k) on the Farming in Protected Landscapes grant programme. The income claimed was, therefore, also lower by the same amount, so no net impact.

Biodiversity: Favourable variance of £61k
This is mainly additional income of £64k. After carry forwards of £8k, it leaves a net favourable variance of **£53k.**

Rights of Way: Favourable variance of £23k
Additional income was received of £86k, £13k from definitive map and the remainder from National Trails, with corresponding additional expenditure of £52k. After carry forwards of £4k it leaves a favourable variance of **£19k**.

Development Planning: Favourable variance of £25k
This is work on the evidence – housing site landscape assessments - needed to support the Local Plan, which will be completed this month. Carry forwards of £25k leaves a zero balance.

Recreation & Health: Favourable variance of £6k
Although the net balance is under £10k, the Creatively Connected project was delayed by problems at the Arts Council, resulting in a matching cost and income variances over £10k.

Education & Outreach: Favourable variance of £54k
Additional income was received of £17k, and staff vacancies contributed to a saving of £32k.

Trees & Woodlands: Favourable variance of £64K
Salaries were underspent by £54k – primarily as a result of staff vacancies. The programme budget was underspent by £378k, as a result of the biggest planned 'Grow Back Greener' scheme being withdrawn by the landowner late in the year. As a result, there was a corresponding shortfall in income of (£360k).

Dales Countryside Museum: Positive variance of £17k
Electricity bills were lower than anticipated. After a carry forward of £8k this leaves a favourable variance of **£9k**.

Historical Environment: Favourable variance of £30k
Budget originally earmarked for Heritage Projects was not required due to the availability of additional Westmorland Dales funding which replaced it. After a carry forward of £25k of both expenditure and income to complete the externally-funded Ingleborough Cave Archaeology project, this leaves a favourable variance of **£30k**.

Landscape Features: Favourable variance of £62k
This is mainly due to an underspend on the Westmorland Dales project of £206k. Less match funding was required and additional match funding had been received from other parties; the original contribution of £300k from the Authority was reduced to £218k. £2.6m worth of projects have been completed over the 4 ½ year project.

Tourism: **Favourable variance of £15k**.
It became a priority to complete the final Westmorland Dales projects so some other planned work did not go ahead. After carry forwards of £2k, this leaves a favourable variance of **£12k**.

National Park Centres: Favourable variance of £87k
Retail sales generated an additional £58k of net income, and electricity costs were lower than anticipated. After carry forwards of £8k, this leaves a favourable variance of **£79k**.

Sustainable Development: Favourable variance of £160k
Committed projects of £153k will be carried forward and completed in 2024/25, leaving a favourable variance of **£7k**. It is typical for a number of projects to be committed in one-year and completed and claimed in the next, inevitably creating a significant carry forward requirement.

Car Parks & Toilets: Favourable variance of **£102k**
Additional income was received of £41k. In addition, carry forwards of £56k which include £40k for new carpark machines which were delayed, £10k was received from BMW which was unspent, and Grassington toilets maintenance was delayed due to contractor issues with the changing places project, this leaves a favourable variance of **£45k**.

Recreation Management: Favourable variance of **£11k**
Some small savings in salaries and an underspend on activities.

Corporate & Central Costs

Corporate Employment Costs: Adverse variance of £85k
This budget category houses the ‘Vacancy factor’ of £115k, which is a projection of expected savings likely to be made through staff vacancies for the whole Authority (the actual savings are scattered through the Programme budgets). The ‘real’

underspend on ‘corporate’ salaries was £30k due in part to a lower pay increase of the staff in this area than budgeted, and a temporary reduction in hours.

Central Costs: Favourable variance of £215k
Additional bank interest of £97k, and additional legal income of £15k was generated. There were overspends on audit, service agreements and storage, totalling £44k. Savings of £30k in Office costs from lower electricity charges, and savings in IT £22k (Microsoft 365 licence contract). Carry forwards of £75k for IT and Estates projects leave a favourable variance of **£136k.**

Income

Income levels have been higher than budgeted some areas, with income from car parking, retail and bank interest being particularly good. Development Management has had less income than budgeted due to the delayed implementation of the National Planning Fees increase. NPC & Retail additional income had an associated additional cost for goods of £25k, and Rights of Way Pennine Trails income had additional costs of £86k.

Variances of more than £10k ***which were not carried forward*** were:

Positive Income Variances:

Programme	Budgeted Income	Actual Income	Net Additional Income
	£’000	£’000	£’000
Biodiversity	106	170	64
Rights of Way	711	797	86
NPC & Retail	389	472	83
Carparks & Toilets	953	994	41
Corporate Services	313	432	119
Dales Countryside Museum	101	128	27
Education & Outreach	128	143	17
Total additional income			**437**
Additional associated costs			111
Total Net additional income			**326**

Adverse Income Variances:

Programme	Budgeted Income	Actual Income	Income Deficit
	£’000	£’000	£’000
Development Management	320	273	**47**

Cost Neutral Income Variances:

The following have lower income than expected with corresponding reduction in costs, there is **no 'net' deficit** but fewer projects have been completed as a result.

Programme	Budgeted Income	Actual Income	Net Result
	£'000	£'000	£'000
Trees & Woodlands	1,078	716	362
Farm Conservation	2,054	1,902	152
Landscape Features	743	599	144
Recreation & Health	67	15	52
Total	**3,942**	**3,232**	**710**

Appendix 3

Virements

Virements are additions, transfers or reductions to the original figures reported in the Medium Term Financial Strategy (Budget) which were approved by Members in March 2023. The following are Virements made during the period 1 January 2024 to 31 March 2024.

Additional income or savings are denoted as bracketed figures (£'000) in line with accounting practice.

Additional Income (£0.5k)

- Lead Mining Trail (YDMT), Income (£7k), costs £7k, net zero.
- Regenerative Farming, Income £3k, costs £2.5k, net £0.5k.

Opportunity Fund

The Opportunity Fund for 2023/24 was £60k, this fund is primarily to be used for match funding on projects to bring in external income to complete our objectives. There was one call on the fund between 1st January 2024 and the 31st March 2024. The balance remaining at 31st March 2024 was £40k which will remain in reserves.

- Nature Calling – Arts Council Project £10k

Earmarked Reserves Movements

Members have previously approved a number of Earmarked Reserves for specific pieces of work. During the year, a transfer from Reserves is made into the budget to cover this expenditure. This is a technical adjustment rather than an additional budget requirement. In the period 1st January 2024 to 31st March 2024 the following reserves movements were made:

Transferred from or (to) reserves:

- Langcliffe Ranger Base Reserve £0.8k
- Hawes to Garsdale Reserve £8.5k
- Grow Back Greener 5-year Maintenance Reserve (£207.8k)

Appendix 4

Accounts in Statement of Final Accounts Format 2023/24

	Actual	Budget	Variance
Expenditure	£'000	£'000	£'000
Conservation of Natural Environment	3,192.4	3,887.9	695.6
Conservation of Cultural Heritage	891.9	1,147.4	255.5
Recreation Management	2,168.6	2,183.8	15.2
Promoting Understanding	1,720.7	1,852.8	132.1
Rangers, Estate Services & Volunteers	391.9	410.6	18.7
Development Control	794.5	808.0	13.5
Forward Planning	293.0	478.0	185.0
Corporate Management	2,074.1	2,038.2	(35.9)
Total Expenditure	**11,527.2**	**12,806.7**	**1,279.5**
Income			
Conservation of Natural Environment	(2,788.8)	(3,238.2)	(449.4)
Conservation of Cultural Heritage	(628.6)	(792.9)	(164.3)
Recreation Management	(1,791.4)	(1,664.4)	127.0
Promoting Understanding	(785.8)	(716.4)	69.3
Rangers, Estate Services & Volunteers	(17.7)	(18.0)	(0.3)
Development Control	(273.1)	(320.0)	(46.9)
Forward Planning	0.0	0.0	0.0
Corporate Management	(400.4)	(283.0)	117.450
Total Income	**(6,685.7)**	**(7,032.8)**	**(347.1)**
Net Expenditure	**4,841.4**	**5,773.8**	**932.4**
Financed By:			
National Park Grant	(5,669.8)	(5,669.8)	(0.0)
Balance to reserves	828.4	(104.0)	(932.4)
	(4,841.4)	**(5,773.8)**	**(932.4)**

Appendix 5

Carry Forward Requests 2023/24

Programme	Cost Centre	Transaction Description	Costs £'000	Income £'000	Total £'000
Farm Conservation	Landscape partnerships	Regenerative Farming	2.1		2.1
			2.1	**0.0**	**2.1**
Biodiversity	Community Wildlife Projects	Swinden Quarry Fund (Overspend carried forward)	(5.7)		(5.7)
	Community Wildlife Projects	Dry Rigg Quarry Fund	14.1		14.1
			8.4	**0.0**	**8.4**
Rights of Way	Three Peaks	Donation for materials	0.7		0.7
	Southern Dales (Craven, Lancs)	Repairs to Stonedykes Barn	3.3		3.3
			4.0	**0.0**	**4.0**
Development Planning	National Park Management Plan	Housing market assessment	7.5		7.5
	National Park Management Plan	Landscape sensitivity report	17.2		17.2
			24.7	**0.0**	**24.7**
Recreation & Health	Recreational Activities	Dark Skies	2.5		2.5
	Recreational Activities	Dales Fell Being	4.5		4.5
	Recreational Activities	Dales Fell Being		(4.5)	(4.5)
			7.0	**(4.5)**	**2.5**
Education & Outreach	Education & Outreach	Tees-Swale underspend 2023/24	1.7		1.7
	Education & Outreach	Tees-Swale underspend 2023/24		(1.7)	(1.7)
			1.7	**(1.7)**	**0.0**
Dales Countryside Museum	Dales Countryside Museum	Display work	4.2		4.2
	Dales Countryside Museum	Exhibition & display	2.7		2.7
	Dales Countryside Museum	Website upgrade	0.7		0.7
			7.6	**0.0**	**7.6**
Historical Environment	Historical Environment	Ingleborough Our Common Cause Project	25.0	(25.0)	0
			25.0	**0.0**	**25.0**

Programme	Cost Centre	Transaction Description	Costs £'000	Income £'000	Total £'000
Volunteers	Volunteers	Clothing	3.0		3.0
			3.0	**0.0**	**3.0**
Tourism	Tourism	IT Equipment	2.2		2.2
			2.2	**0.0**	**2.2**
National Park Centres	National Park Centres	Refurbishment Budget	7.6		7.6
			7.6	**0.0**	**7.6**
Sustainable Development Fund	Sustainable Development Fund	Committed Projects	152.8		152.8
			152.8	**0.0**	**152.8**
Carparks & Toilets	Carparks	BMW Income	10.0		10.0
	Carparks	Car park ticket machines	40.0		40.0
	Carparks	Linton Falls Viewing Platform	2.0		2.0
	Toilets	Grassington toilet block	4.3		4.3
			56.3	**0.0**	**56.3**
Corporate Services	Corporate Buildings	EV fleet chargers on our buildings	14.0		14.0
	Health & Safety	Uniform	2.0		2.0
	IT Section	SP Technical training in 24-25	1.6		1.6
	IT Section	Consultancy for RDS, Disk Array	6.3		6.3
	IT Section	Meeting room screens	31.8		31.8
	IT Section	Teams Phone System	16.5		16.5
	IT Section	RDS Client Access Licenses	2.5		2.5
			74.7	**0.0**	**74.7**
TOTAL			**377.1**	**(31.2)**	**345.9**

Appendix 6

Usable Reserves Statement

General Fund Balance	£'000
Balance Brought Forward From 31/03/23	3931.7
Surplus Before Carry Forwards	828.4
Balance @ 31/03/24	4760.0

Earmarked Reserves		Balance 1/4/24	Movement in 2024/25	Balance 31/3/25	2025/26	2026/27	2027/28	2028/29
No	Description	£'000	£'000	£'000	£'000	£'000	£'000	£'000
1	Contingency Reserve - 10% gross budgeted expenditure 24/25	1314.1		1314.1				
2	Carry Forward Budgets 23/24 to 24/25	370.9	(370.9)	0.0				
3	IT (Replacement and Upgrade)	260.6	(12.3)	248.3	(210)	(15)	(21)	(3)
4	Property (Maintenance) Reserve	623.0	(464.4)	158.6	(84)	(29)	(21)	(25)
5	Plant & Equipment	134.1	(6.0)	128.1	(57)	(28)	(26)	(17)
6	Access for All Reserve (Legacy)	30.6		30.6				
7	Tees-Swale - Naturally Connected HLF Reserve (Stage 2)	50.0	(50.0)	0.0				
8	Attracting Younger People Reserve	19.3	(10.0)	9.3	(9)			
9	Langcliffe Quarry - South Park Rangers Accomodation	399.2		399.2				
10	Earmarked legacies	140.5		140.5				
11	B4RN Share Reserve	100.2	(36.1)	64.1				
12	Grow Back Greener Maintenance Reserve	341.0		341.0				
13	Hawes to Garsdale Route prep works	231.5	0.0	231.5				
14	General Match Funding Reserve	500.0	0.0	500.0				
Total Earmarked Reserves		4515.0	(949.7)	3565.3				
	General Fund Reserve	*245.1*	*408.1*	*653.2*				
Total Usable Reserves		4760.0	(541.6)	4218.5				

Appendix 7

Delegations - 1 January 2024 to 31 March 2024

Description	Approved	Date
Yorkshire Dales Strategic Housing Market Assessment and Demographic Forecast Update Arc 4 and Edge Analytics completed two key pieces of research in support of the emerging Yorkshire Dales Local Plan in 2019. It was significantly more economical to use the same suppliers for an updated set of data, rather than a general quotation in the open market to start from scratch. The quote was £15k for both pieces of work.	Clare Burrows Director of Corporate Services	11th January 2024
Land Agency Services Invitations to quote were sent to 7 suppliers with a 3 week lead time for phase 1, only one supplier quoted, Bell Ingram. While the initial work is valued at just over £10k, the cumulative effect of a number of small contracts being awarded (or variations being made) to the same contractor for the same programme or project will be significantly higher. It is difficult to quantify exactly the amount of work involved because the number of landowner/agent contacts overall, and level of opposition is unknown. However, the cumulative value for phase 1 and 2 is not expected to exceed £50k.	David Butterworth Chief Executive	19th January 2024
Oughtershaw Hall Following an invitation to quote for stone wall restoration at, a single quotation was received at the value of £20,375.00 (excluding VAT) from Ben Hart.	Clare Burrows Director of Corporate Services	28th January 2024

Description	Approved	Date
Refined Landscape Sensitivity Assessments for shortlisted housing site allocations Sheils Flynn undertook the initial landscape sensitivity work and, prior to that, also produced the landscape character assessment for the National Park (2019). They have a track record of producing high quality work and are familiar with the majority of the sites and the wider National Park. Significant and demonstrable benefits in service or value for money are likely to be obtainable by requesting a single quote for this work.	Clare Burrows Director of Corporate Services	1st February 2024
Server Room Upgrade We contract Signal for network support, they have an extensive working knowledge of our IT estate and access to competitive pricing over multiple hardware suppliers. Awarding to a single provider with whom the Authority is currently contracted to vastly reduces risk, ensuring the separate planned systems all have compatible technologies. The quote for servers, switching equipment and the SAN contract from Signal was accepted £42,892.	Clare Burrows Director of Corporate Services	9th February 2024
Wide Area Network (WAN) NYnet are our current WAN provider and have an extensive working knowledge of our connectivity requirements. A single quotation was requested to increase connectivity to Yoredale and Colvend from 100mbs to 500mbs and increase of our internet access from 100mbs to 500mbps. This solution addresses our current business needs and also enables future scalability and continuity of service. Connection charges for 7 sites - £26,230 Price fixed for three years (£200 per annum above the previous price).	Clare Burrows Director of Corporate Services	14th February 2024

Description	Approved	Date
Upgrade of Carpark Machines Flowbird currently provide a number of contract services regarding the operation of the existing machines. Upgrading to new machines through Flowbird will utilise existing plinths thus requiring no further groundworks. In addition, backroom maintenance, monitoring, payment transfer and banking contracts will remain in place with little to no disruption to customer services. A single quote was accepted for replacing existing machines with touch screen £50,160.	Clare Burrows Director of Corporate Services	27th March 2024