Yorkshire Dales National Park Authority Item 7

Finance & Resources Committee

30 September 2025

Financial Performance Report 1st April 2025 – 31st July 2025

Purpose of the Report

1. To provide Members with details on the financial performance for the period ended 31st July 2025.

Recommendations

2. That Members note the contents of the report.

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 28**:
      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 (2025/26: £9.9m).

Background

Financial Performance

4. This report provides an overview of the Authority's financial performance for the first four months of 2025/26; and highlights any significant variances (those with a value of >£10k) from the budgeted profile.

5. The financial performance results are set out in **Appendix 1**; it provides a comparison between the budget and the actual results.

6. The overall financial position at the end of July 2025 is a net 'underspend' compared to profile of **£806k.** However, this masks some quite detailed information on both income and expenditure variances. Key things for Members to be aware of:

7. The income target at 31st July 2025 was £2.3m, £2.4m was received, leaving £0.1m due.

8. The expenditure budget at 31st July 2025 was £3.7m, £3.0m was spent, leaving an 'underspend' of £0.7m.

9. There are a number of positive and negative variances which make up these figures, for the detailed analysis of income and expenditure for each programme see **Appendix 2**.

10. The salaries budget for 2025/26 assumed a pay increase of 3%. An offer of 3.2% has been presented but had not been implemented at 31st July 2025, this created an underspend of £122k. The increased annual cost for the additional 0.2% is £10k but we have vacancies running so no extra budget was allocated to salaries.

11. As the salary increase had not been implemented by the end of July, most programmes had an underspend, therefor variances in salaries are only specifically mentioned in Appendix 2 if that section was holding a vacancy.

12. Additional detail is included in the appendices:

    - **Appendix 1** provides a detailed picture of performance against budget, analysed by Programme and Corporate Employment & Central costs.
    - **Appendix 2** provides an explanation of variances (income or expenditure) from the budget having a value of >£10k.
    - **Appendix 3** provides information on virements and other budget movements for the most recent full quarter, 1st April 2025 to 31st July 2025. This lists additional income, additional costs, Opportunities Fund allocations and other minor adjustments to the budget.
    - **Appendix 4** is a record of delegated decisions in relation to contracts awarded in the period from 1st April 2025 to 31st July 2025; these details are included by way of governance best practice.

Conclusion

13. The first few months of the financial year tend to have some large variances caused by the reversal of the prior year debtors and creditors. The invoices and income should be received early in the year to match these reversed entries, but some suppliers and grant bodies are slow with their paperwork.

14. There was a large positive variance at 31st July, the biggest variance related to Farm Conservation (FIPL), Rights of Way (Pennine Trails), Trees & Woodlands (Grow Back Greener), and Corporate Services. This should decrease as the year progresses as they are mostly timing issues.

Michelle Clyde
Head of Finance

Appendix 1

Detailed Analysis of 2025/26 Budget Performance

This table presents the financial results for the year ended 31st July 2025. Analysis of component lines which include variances greater than £10k is included at Appendix 2. Variances against budget are identified. Income is shown bracketed, in line with accounting convention, and adverse variances are also shown bracketed.

1 APRIL 2025 To 31 JULY 2025 Quarter 2 - Month 4	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	Favourable /Adverse
Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	807.4	269.1	251.7	***17.4***	F
Programme Costs	58.5	24.5	37.0	***(12.5)***	A
Income	(337.0)	(112.3)	(98.0)	***(14.3)***	A
Development Management Total	**528.9**	**181.3**	**190.7**	(9.4)	A
Staff Costs	508.8	169.6	158.2	***11.4***	F
Programme Costs	1,776.4	194.7	32.4	***162.3***	F
Income	(1,907.0)	(669.6)	(699.7)	***30.1***	F
Farm Conservation Total	**378.2**	**(305.3)**	**(509.1)**	***203.8***	F
Staff Costs	227.1	75.7	64.8	***10.9***	F
Programme Costs	205.2	19.6	28.1	(8.5)	A
Income	(234.3)	(133.6)	(137.5)	3.9	F
Biodiversity Total	**197.9**	**(38.3)**	**(44.6)**	6.3	F
Staff Costs	534.8	178.3	156.0	***22.2***	F
Programme Costs	1,208.0	439.7	261.6	***178.1***	F
Income	(782.9)	(98.2)	(156.4)	***58.2***	F
Rights of Way Total	**959.9**	**519.8**	**261.3**	***258.5***	F
Staff Costs	169.1	56.4	46.6	9.8	F
Programme Costs	121.0	0.3	6.0	(5.7)	A
Income	(243.0)	(228.0)	(228.0)	0.0	A
Development Planning Total	**47.1**	**(171.3)**	**(175.4)**	4.1	F
Staff Costs	162.0	54.0	52.5	1.5	F
Programme Costs	273.6	106.0	70.9	***35.1***	F
Income	(278.1)	(217.8)	(99.7)	***(118.1)***	A
Recreation & Health Total	**157.5**	**(57.9)**	**23.7**	***(81.5)***	A
Staff Costs	357.3	106.6	105.6	1.0	F
Programme Costs	132.8	57.3	39.6	***17.7***	F
Income	(235.9)	(44.0)	(52.1)	8.1	F
Education & Outreach Total	**254.2**	**119.9**	**93.1**	***26.8***	F

1 APRIL 2025 To 31 JULY 2025 Quarter 2 - Month 4	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	Favourable /Adverse
Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	207.2	69.1	53.5	***15.6***	F
Programme Costs	694.4	14.1	(60.5)	***74.6***	F
Income	(723.3)	(14.9)	(86.6)	***71.7***	F
Trees & Woodlands Total	**178.3**	**68.2**	**(93.7)**	***161.9***	F
Staff Costs	109.6	36.5	32.6	3.9	F
Programme Costs	248.1	86.1	60.2	***25.9***	F
Income	(89.7)	(34.7)	(43.8)	9.1	F
Dales Countryside Museum Total	**268.1**	**87.9**	**49.0**	***38.9***	F
Staff Costs	187.1	51.8	50.0	1.8	F
Programme Costs	16.5	1.4	0.6	0.8	F
Income	(40.0)	0.0	(0.1)	0.1	F
Historical Environment Total	**163.6**	**53.2**	**50.5**	2.7	F
Staff Costs	0.0	0.0	0.0	0.0	A
Programme Costs	3.7	0.0	0.0	0.0	A
Income	0.0	0.0	0.0	0.0	A
Landscape Features Total	**3.7**	**0.0**	**0.0**	0.0	A
Staff Costs	228.2	76.1	63.8	***12.3***	F
Programme Costs	187.7	74.8	56.0	***18.8***	F
Income	(13.3)	(4.8)	(4.7)	(0.1)	A
Volunteers & Apprentices Total	**402.6**	**146.1**	**115.1**	***30.9***	F
Staff Costs	131.4	43.8	45.7	(1.9)	A
Programme Costs	15.0	4.5	0.0	4.5	F
Income	0.0	0.0	(0.0)	0.0	F
Tourism Total	**146.4**	**48.3**	**45.7**	2.6	F
Staff Costs	396.1	132.0	133.9	(1.9)	A
Programme Costs	549.5	157.6	149.1	8.5	F
Income	(409.6)	(183.2)	(213.2)	***30.0***	F
National Park Centres Total	**536.0**	**106.5**	**69.8**	***36.6***	F
Staff Costs	45.9	15.3	14.0	1.3	F
Programme Costs	237.9	84.3	76.0	8.4	F
Income	0.0	0.0	0.0	0.0	A
Sustainable Development Fund Total	**283.8**	**99.6**	**90.0**	9.7	F
Staff Costs	93.2	31.1	29.2	1.9	F
Programme Costs	560.0	120.4	147.3	***(26.8)***	A
Income	(1,029.0)	(446.4)	(481.7)	***35.3***	F
Carparks & Toilets Total	**(375.7)**	**(294.9)**	**(305.2)**	***10.3***	F

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Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	75.3	25.1	21.5	3.6	F
Programme Costs	11.0	5.3	0.2	5.1	F
Income	0.0	0.0	0.0	0.0	A
Recreation Management	**86.3**	**30.4**	**21.7**	8.7	F
Programme Summary					
Total Programme Gross Costs	10,539.8	2,781.2	2,184.0	***597.2***	***F***
Total Programme Income	(6,323.0)	(2,187.6)	(2,301.5)	***113.9***	***F***
Total Programme Net Cost	**4,216.8**	**593.6**	**(117.5)**	***711.1***	***F***
Corporate Employment and Central Costs	**£'000**	**£'000**	**£'000**	**£'000**	
Conservation and Communities Staff Costs	140.1	46.7	45.5	1.2	F
Conservation and Communities Staff Income	0.0	0.0	0.0	0.0	A
Park Management Staff Costs	416.4	139.3	135.1	4.1	F
Corporate Staff Costs	1,119.3	373.1	349.6	***23.5***	F
Corporate Staff Income	0.0	0.0	0.0	0.0	A
Vacancy Factor 2%	(127.6)	(42.5)	0.0	***(42.5)***	A
Other Employee Related Costs	40.5	14.0	10.9	3.1	F
Other Employee Related Income	0.0	0.0	0.0	0.0	A
Total Corporate Employment Net Costs	***1,588.6***	***530.5***	***541.0***	***(10.5)***	***A***
Support Services	297.2	99.4	60.9	***38.4***	F
Support Services Income	(248.0)	(77.3)	(82.6)	5.3	F
CEO Support	4.6	0.3	0.3	0.1	F
CEO Support Income	0.0	0.0	0.0	0.0	A
Legal Services	32.4	5.4	23.6	***(18.2)***	A
Legal Services Income	(28.0)	(9.3)	(8.2)	(1.1)	A
Office Accommodation	132.0	43.3	33.0	***10.3***	F
Office Accommodation Income	(20.2)	(7.0)	2.2	(9.2)	A
Health and Safety	6.7	1.4	0.4	0.9	F
Members	137.3	47.7	42.1	5.5	F
Members Income	0.0	0.0	(0.8)	0.8	F
IT Licences, Consumables and Support	361.7	170.6	99.0	***71.6***	F
Communications and Web Services	141.3	20.7	17.6	3.1	F
Communication Income	(3.9)	(0.9)	(1.6)	0.7	F
Land Holdings and Maintenance	142.6	15.8	16.2	(0.4)	A
Land Holdings and Maintenance Income	0.0	0.0	(1.1)	1.1	F
Training	56.9	21.6	26.2	(4.6)	A
Training Income	0.0	0.0	(1.6)	1.6	F
Total Central Net Costs	***1,012.7***	***331.7***	***225.7***	***106.0***	***F***

1 APRIL 2025 To 31 JULY 2025 Quarter 2 - Month 4	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	Favourable /Adverse
Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	
SUMMARY					
National Park Grant	(6,369.8)	(3,184.9)	(3,184.9)	0.0	***F***
Other Income	(6,623.1)	(2,282.0)	(2,395.2)	***113.1***	***F***
Total Income	(12,992.9)	(5,466.9)	(5,580.1)	***113.1***	***F***
Gross Expenditure	13,441.1	3,737.8	3,044.4	***693.5***	***F***
Net expenditure (excl. NP Core Grant)	6,818.0	1,455.8	649.2	***806.6***	***F***
In-Year Deficit/(Surplus)	**448.2**	**(1,729.1)**	**(2,535.7)**	***806.6***	***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 £9k**
Although the overall variance is less than £10k, the income was lower than budget by £15k as a result of lower planning applications. The programme expenditure was overspent by £13k, mainly relating to consultant's costs filling in for vacancies, the salary budget is currently £17k underspent.

Farm Conservation: Favourable variance of £204k
Farming in Protected Landscapes (FIPL) received £30k income ahead of profile, and expenditure was also behind profile by £173k (£54k spent to date). These are timing issues.

Rights of Way: Favourable variance of £259k
Income was behind profile by £58k; the Pennine Trails were ahead of profile by £71k, Three Peaks was ahead of profile by £18k and £20k was received for part exchange on diggers; income was due from W&F Council for Rights of Way maintenance of £38k and £20k is due from National Trust for the cross keys project. Expenditure was behind profile by £200k, the largest variances were the Pennine Trails which was behind by £141k, Langcliffe development was £106k behind and plant has been replaced ahead of schedule £57k. These are all timing issues.

Recreation & Health: Adverse variance of £82k
Income is behind profile by £113k; this relates mainly to the removing barriers income from DEFRA which has been delayed (but is confirmed). Expenditure was behind profile by £35k; this mainly relates to Creatively Connected where spending needs to be added to the budget. These are all issues which will be resolved.

Education & Outreach: Favourable variance of £27k
Income was ahead of profile by £10k, mainly Tees Swale; and expenditure was behind by £18k; which relates to a number of small projects. These are all timing issues.

Trees & Woodlands: Favourable variance of £162K
Income was £72k ahead of profile and expenditure was also £90k behind profile, mainly relating to Grow Back Greener. There are a number of outstanding creditors and debtors from 2025/26 which should be cleared shortly.

Dales Countryside Museum: Favourable variance of £39k
Capital project expenditure was behind profile by £20k and building running costs by £10k, these are timing issues.

Volunteers & Apprentices: Favourable variance of £31k
This relates to a saving due to an apprentice reducing hours and securing a part time permanent role within the Authority, and was also a vacancy for a Youth Volunteering Officer.

National Park Centres: Favourable variance of £37k
Building costs were underspent by £28k. These are timing issues.

Car Parks & Toilets: Favourable variance of **£10k**
Additional income was received of £35k, and expenses are ahead of profile by £27K.

Corporate & Central Costs

Corporate Employment Costs: Adverse variance of £11k
This budget category houses the 'Vacancy factor' of £43k, 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 £32k.

Central Costs: Favourable variance of £106k
Legal costs were overspent by £24k, the following were behind profile: Support Services £38k (Audit fees), IT £72k (laptops refresh), Office Accommodation Costs £10k.

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 2025. The following are Virements made during the period 1st April 2025 to 31st July 2025.

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

Additional Income (£228.0k)

	Programme	Cost	Income	Total
Tees Swale Project	Education & Outreach	23.5	(23.5)	0
NYC Additional Green Lanes Grant	Rights of Way	20.3	(20.3)	0
Dales Birds House Project	Education & Outreach	4.0	(4.0)	0
Donation Ribblehead Interpretation Panel	Interpretation	0.9	(0.9k)	0
MHCLG Income (NPMP)	Development Planning	0.0	(228.0k)	(228.0k)

Net Additional Saving (£0.6k)

	Programme	Cost	Income	Total
Unused SDF from 2425 (SD0297/SD0326)	SDF	(0.6)		(0.6)

Match Funding Reserve

The Match Funding Reserve is £500k, this fund is primarily to be used for match funding on projects to bring in external income to complete our objectives. There was one allocation of £15k for PV Panels at Malham NPC, the balance is £485k.

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. No reserve movements have been made to July 2025.

Appendix 4

Delegations, 1st April 2025 to 31st July 2025

Description	Approved	Date
Buckden Pike (Helicopter Lift) Quotes were sought from four contractors but only two were received, the contract was awarded to the contractor with the lowest quote Heli-Lift.	Michelle Clyde Section 151 Officer	4th April 2025
Excavators Pre-market engagement with PV Dobson was undertaken and a favourable trade in value was negotiated and the supplier had the mini diggers in stock. Permission was granted to engage with this supplier directly in order to have the new machines in use for the summer season.	Clare Burrows Monitoring Officer	3rd April 2025
Nature Calling Only two proposals were received for a £20k grant, they were independently scored and both were interviewed. The contract was awarded to Shape North who clearly demonstrated how they would meet the qualities on the ITQ.	Michelle Clyde Section 151 Officer	14th April 2025