Yorkshire Dales National Park Authority **Item 7**

Finance & Resources Committee

16 December 2025

Financial Performance Report - 1st April 2025 – 31st October 2025

Purpose of the Report

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

4. A review of the Financial Management report was undertaken by a small group of members, led by Julie Hutton. The review concluded that the current report format was fit for purpose but the significant variance limit of £10k should be raised to £20k for future reports given the increase in the budget.

Financial Performance

5. This report provides an overview of the Authority's financial performance for the first seven months of 2025/26; and highlights any significant variances (those with a value of >£20k) from the budgeted profile.

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

7. The overall financial position at the end of October 2025 is a net 'underspend' compared to profile of **£687k.** However, this masks some quite detailed information on both income and expenditure variances. Key things for Members to be aware of:

    - The income target on 31st October 2025 was £8.6m, £8.8m was received, overachieving by £0.2m.

    - The expenditure budget on 31st October 2025 was £6.7m, £6.2m was spent, leaving an 'underspend' of £0.5m.

8. 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**.

9. Total salaries were underspent by £94k on 31st October 2025, this is due to a small number of vacancies.

10. 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 >£20k.
    - **Appendix 3** provides information on virements and other budget movements since the last report to 31st October 2025. This lists additional income, additional costs, Match Funding Pot 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 August 2025 to 31st October 2025; these details are included by way of governance best practice.

Capital Grant Funding

11. DEFRA have indicated that they may withhold Capital Grant which relates to leased assets, deferring the grant to be paid out as Capital Grant against the term of the lease, which is between five and nine years.

12. This could leave the Authority exposed if DEFRA do not ring fence this grant for future year distribution. The best result would be if DEFRA were to issue the full grant in 2025/26 and the Authority could place the funds in a deferred grant account to match the lease payments over the term. There has been no confirmation yet as to the approach they are going to take.

Conclusion

13. There are no major concerns at this stage, the two largest projects FIPL and GBG have committed projects to spend the budget allocation this year.

Michelle Clyde
Head of Finance

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Appendix 1

Detailed Analysis of 2025/26 Budget Performance

This table presents the financial results for the year ended 31st October 2025. Analysis of component lines which include variances greater than £20k 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 OCTOBER 2025 Quarter 3 - Month 8	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	807.3	470.9	452.7	18.2	F
Programme Costs	83.5	43.7	74.2	***(30.4)***	A
Income	(457.1)	(216.7)	(193.4)	***(23.3)***	A
Development Management Total	**433.7**	**298.0**	**333.5**	***(35.5)***	A
Staff Costs	508.8	296.8	272.3	***24.4***	F
Programme Costs	1,811.4	268.7	144.5	***124.2***	F
Income	(1,942.0)	(1,243.0)	(1,266.8)	***23.8***	F
Farm Conservation Total	**378.1**	**(677.5)**	**(849.9)**	***172.4***	F
Staff Costs	227.1	132.5	116.6	15.9	F
Programme Costs	190.2	43.9	35.1	8.8	F
Income	(234.3)	(154.5)	(180.1)	***25.6***	F
Biodiversity Total	**182.9**	**21.8**	**(28.4)**	***50.2***	F
Staff Costs	534.7	311.9	290.3	***21.6***	F
Programme Costs	1,617.5	740.5	887.4	***(146.8)***	A
Income	(1,192.5)	(106.9)	(255.1)	***148.2***	F
Rights of Way Total	**959.7**	**945.6**	**922.5**	***23.0***	F
Staff Costs	141.6	73.4	76.2	(2.8)	A
Programme Costs	121.0	23.0	6.4	16.5	F
Income	(243.0)	(243.0)	(228.0)	(15.0)	A
Development Planning Total	**19.7**	**(146.6)**	**(145.4)**	(1.2)	A
Staff Costs	162.0	94.5	95.0	(0.5)	A
Programme Costs	352.6	266.0	119.5	***146.4***	F
Income	(357.1)	(353.8)	(172.4)	***(181.4)***	A
Recreation & Health Total	**157.5**	**6.7**	**42.1**	***(35.5)***	A
Staff Costs	357.3	186.6	190.0	(3.4)	A
Programme Costs	132.8	96.2	62.1	***34.1***	F
Income	(235.9)	(115.1)	(121.4)	6.3	F
Education & Outreach Total	**254.2**	**167.6**	**130.6**	***37.0***	F

1 APRIL 2025 To 31 OCTOBER 2025 Quarter 3 - Month 8	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	120.9	96.7	***24.2***	F
Programme Costs	694.3	122.3	19.1	***103.2***	F
Income	(723.3)	(29.8)	(102.2)	***72.4***	F
Trees & Woodlands Total	**178.2**	**213.3**	**13.5**	***199.8***	F
Staff Costs	109.5	63.9	59.6	4.3	F
Programme Costs	248.1	134.7	101.9	***32.8***	F
Income	(89.6)	(67.4)	(95.6)	***28.2***	F
Dales Countryside Museum Total	**268.0**	**131.2**	**65.9**	***65.3***	F
Staff Costs	187.0	93.2	92.5	0.7	F
Programme Costs	26.0	10.0	1.0	9.0	F
Income	(40.0)	0.0	(1.1)	1.1	F
Historical Environment Total	**173.0**	**103.2**	**92.5**	10.7	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	133.1	120.2	12.9	F
Programme Costs	205.7	134.8	111.3	***23.6***	F
Income	(40.9)	(23.4)	(17.3)	(6.1)	A
Volunteers & Apprentices Total	**393.1**	**244.6**	**214.2**	***30.4***	F
Staff Costs	131.4	76.7	83.3	(6.7)	A
Programme Costs	15.0	12.0	0.7	11.3	F
Income	0.0	0.0	(0.0)	0.0	F
Tourism Total	**146.4**	**88.7**	**84.0**	4.7	F
Staff Costs	396.1	231.0	245.2	(14.1)	A
Programme Costs	549.4	289.2	312.4	***(23.2)***	A
Income	(409.6)	(338.0)	(398.9)	***60.9***	F
National Park Centres Total	**535.9**	**182.2**	**158.7**	***23.5***	F
Staff Costs	45.9	26.8	25.8	1.0	F
Programme Costs	237.3	100.0	82.4	17.6	F
Income	0.0	0.0	0.0	0.0	A
Sustainable Development Fund Total	**283.2**	**126.8**	**108.2**	18.5	F
Staff Costs	93.2	54.4	54.0	0.4	F
Programme Costs	560.0	237.6	260.1	***(22.5)***	A
Income	(1,029.0)	(788.5)	(813.8)	***25.4***	F
Carparks & Toilets Total	**(375.7)**	**(496.4)**	**(499.7)**	3.2	F

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Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	75.3	43.9	39.3	4.6	F
Programme Costs	11.0	5.3	4.4	0.9	F
Income	0.0	0.0	0.0	0.0	A
Recreation Management	**86.3**	**49.2**	**43.6**	5.6	F
Programme Summary					
Total Programme Gross Costs	11,071.9	4,938.3	4,532.1	406.2	F
Total Programme Income	(6,994.2)	(3,680.2)	(3,846.0)	165.9	F
Total Programme Net Cost	**4,077.7**	**1,258.1**	**686.0**	**572.1**	**F**
Corporate Employment and Central Costs	**£'000**	**£'000**	**£'000**	**£'000**	
Conservation and Communities Staff Costs	140.0	81.7	75.9	5.8	F
Conservation and Communities Staff Income	0.0	0.0	0.0	0.0	A
Park Management Staff Costs	416.3	242.9	244.9	(2.0)	A
Corporate Staff Costs	1,119.2	652.9	631.1	***21.8***	F
Corporate Staff Income	0.0	0.0	(1.0)	1.0	F
Vacancy Factor 2%	(127.6)	(74.4)	0.0	***(74.4)***	A
Other Employee Related Costs	40.5	19.3	22.2	(2.9)	A
Other Employee Related Income	0.0	0.0	0.0	0.0	A
Total Corporate Employment Net Costs	***1,588.4***	***922.3***	***973.1***	***(50.8)***	**A**
Support Services	297.1	202.5	129.6	***73.0***	F
Support Services Income	(248.0)	(134.3)	(161.3)	***27.0***	F
CEO Support	4.6	1.4	0.6	0.7	F
CEO Support Income	0.0	0.0	0.0	0.0	A
Legal Services	32.4	9.2	47.8	***(38.5)***	A
Legal Services Income	(28.0)	(16.3)	(8.7)	(7.6)	A
Office Accommodation	132.0	76.6	55.9	***20.8***	F
Office Accommodation Income	(20.2)	(9.6)	(1.2)	(8.3)	A
Health and Safety	6.7	2.4	2.4	(0.0)	A
Members	137.3	81.3	77.5	3.8	F
Members Income	0.0	0.0	(0.8)	0.8	F
IT Licences, Consumables and Support	361.7	318.2	245.8	***72.4***	F
Communications and Web Services	141.3	70.5	31.3	***39.1***	F
Communication Income	(3.9)	(0.9)	(2.1)	1.3	F
Land Holdings and Maintenance	142.6	39.1	52.7	(13.6)	A
Land Holdings and Maintenance Income	0.0	0.0	(1.1)	1.1	F
Training	56.9	35.5	43.2	(7.7)	A
Training Income	0.0	0.0	(1.6)	1.6	F
Total Central Net Costs	**1,012.5**	**675.7**	**510.0**	**165.7**	**F**

1 APRIL 2025 To 31 OCTOBER 2025 Quarter 3 - Month 8	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)	(4,777.3)	(4,777.4)	0.0	F
Other Income	(7,294.3)	(3,841.2)	(4,024.0)	182.8	F
Total Income	**(13,664.1)**	**(8,618.5)**	**(8,801.3)**	**182.8**	**F**
Gross Expenditure	13,972.8	6,697.3	6,193.1	504.2	F
Net expenditure (excl. NP Core Grant)	**6,678.6**	**2,856.2**	**2,169.1**	**687.0**	**F**
In-Year Deficit/(Surplus)	**308.8**	**(1,921.2)**	**(2,608.2)**	**687.0**	F

Appendix 2

Analysis of programme, corporate and central costs

Net variances (including income) of over £20k are detailed below; where the net variance is less than £20k, but individual components within it exceed £20k, an explanation is included. Only individual project variances exceeding £20k will be detailed so the explanation values may not equal the total programme variance.

Programme Net Costs

Development Management: **Adverse variance of £37k**
Income was £25k lower than budget as a result of fewer planning applications. The programme expenditure was overspent by £30k, mainly relating to consultant's costs filling in for vacancies.

Farm Conservation: Favourable variance of £172k
Income for Farming in Protected Landscapes (FIPL) was ahead by £45k, and expenditure was behind profile by £137k (£129k spent to date). FIPL is still expected to be on target by March 2026 with £1.4m committed to projects. Income is also due for catchment sensitive farming £32k.These are all timing issues. Salary costs are underspent by £27k due to a vacancy.

Biodiversity: Favourable variance of £50k
Income was ahead of profile by £26k. The survey work on the Ure Dales project was larger than originally envisaged which has led to some other projects being put on hold. The budget has, therefore, been reduced by £15k.

Rights of Way: Favourable variance of £23k
This programme includes a number of large-scale projects. Income was ahead of profile by £94k for Pennine Trails, Coast to Coast was overspent by £45k, plant has been replaced ahead of schedule £57k, Garsdale to Hawes was ahead of schedule by £24k and National Trails was behind budget by £69k these are all timing issues. Additional funds were received of £22k for Three Peaks and £22k was received for part exchange of two diggers. Salaries were underspent by £22k due to vacancies,. Langcliffe development was overspent by £92k.

Recreation & Health: Adverse variance of £37k
Income is behind profile by £73k for Creatively Connected. Expenditure is also behind profile: Smardale £84k, £31k Removing Barriers, £26k Creatively Connected. These are all timing issues.

Education & Outreach: Favourable variance of £37k
Project spend on Nature Calling and Tees Swale is behind profile; this is a timing issue.

Trees & Woodlands: Favourable variance of £199K

Staff costs were underspent by £24k. The remaining variance relates mainly to Grow Back Greener where income has been received ahead of profile and expenditure is running behind. The full budget has been committed to projects.

Dales Countryside Museum: Favourable variance of £65k
Expenditure was behind profile by £33k for running costs and capital costs which are timing issues, income was ahead of profile by £28k which is grants, this is a timing issue.

Volunteers & Apprentices: Favourable variance of £30k
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 £24k
Mainly additional Retail income of £61k (additional profit of £18k).

Corporate & Central Costs

Corporate Employment Costs: Adverse variance of £51k
This budget category houses the 'Vacancy factor' of £74k, 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 £23k.

Central Costs: Favourable variance of £166k
Legal costs were overspent by £39k, the following were behind profile: Support Services £73k (Audit fees), IT £72k (laptops refresh), Communications £39k (new website) which are timing issues. Office Accommodation Costs were underspent by £21k. Interest income was £26k above budget.

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 August 2025 to 31st October 2025.

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

Additional Income (£111.5k)

	Programme	Cost £'000	Income £'000	Total £'000
Creatively Connected HLF project	Recreation & Health	79.0	(79.0)	0.0
Roots to Jobs project	Volunteers	18.1	(27.5)	(9.4)
National Trails increased	Rights of Way	339.7	(339.7)	0.0
Pennine Way and Bridleway increased	Rights of Way	69.9	(69.9)	0.0
Bird House Project increased	Biodiversity	10.0	(10.0)	0.0
Barricading the Bain	Farm Conservation	35.0	(35.0)	0.0
Planning Minerals Additional Income	Development Management	25.0	(100.0)	(75.0)
Biodiversity Net Gain	Development Management		(27.1)	(27.1)

Net Additional Saving (£43.0k)

	Programme	Cost £'000	Income £'000	Total £'000
Unused SDF from 2425 (SD0322)	SDF	(0.6)		(0.6)
Nature Recovery Budget Returned	Biodiversity	(15.0)		(15.0)
Planning Officer Reduction	Planning Policy	(10.0)		(10.0)
Climate Change Officer Reduction	Planning Policy	(17.4)		(17.4)

Net Additional Cost £7.0k

	Programme	Cost £'000	Income £'000	Total £'000
Reduction in Pre-Planning income	Development Management	7.0		7.0

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 £9.5k for Ravenstonedale Chapel Project, the balance is £475.5k.

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 October 2025.

Appendix 4

Delegations, 1st August 2025 to 31st October 2025

Description	Approved	Date
White Mossy Hill (Plant Hire) Quotes per week for specialist plant were sought from 3 suppliers, but only Steptoe's Yard quoted for the exact specification of machines needed at £800 per week per machine, this quote was accepted.	Clare Burrows Monitoring Officer	9 May 2025
Garsdale-Hawes Feasibility Assessment Only 1 quote was sought to provide a feasibility assessment of alternative routes to the former Wensleydale railway line by Arup due to their existing knowledge of the route proposals, they had previously carried out a similar study in 2020.	Clare Burrows Monitoring Officer	5 August 2025
Malhamdale Access Project Only 1 quote was received for 150M of Whitworth Blue Flagstones, the quote of £24,750 was accepted from Steptoes Yard.	Michelle Clyde Section 151 Officer	19 August 2025
Smardale Accessibility Project A specialist contractor was sought to install pile foundations in a timely manner for bridge installations. Dawson FE worked with the consulting engineers on the foundation design and have knowledge of the site. Their quote was accepted £14,556.	Clare Burrows Monitoring Officer	15 August 2025
Green Social Prescribing Consultant Despite wide circulation of the ITQ only 1 bid was received from Anthony Hurd of Hey Smile Foundation, whose proposal was accepted.	Michelle Clyde Section 151 Officer	22 October 2025
Aysgarth Path Access 3 contractors were asked to quote, however timescales were short and only 1 bid was received.	Michelle Clyde Section 151 Officer	15 October 2025

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