# Yorkshire Dales National Park Authority Item 7

# Finance & Resources Committee

# 17 December 2024

# Financial Performance Report 1st April 2024 – 31st October 2024

## Purpose of the Report

1. To provide Members with details on the financial outturn for the period 1st April 2024 to 31st October 2024.

## 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 30**:
      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 (2024/25: £9.7m).

## Background

## Financial Performance

4. This report provides an overview of the Authority's financial performance for the first seven months of 2024/25, and highlights any significant variances (those with a value of >£10k) from the budgeted profile.

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

6. The overall message in these figures is that things are looking positive and generally 'on course'. The financial position at the end of October is a small net 'underspend' compared to profile of **£328k.** However, this does mask some

more detailed information on both income and expenditure variances. Key things for Members to be aware of:

a. The income target at 31 October 2024 was £6.5m, £6.2m was received. The variance was mainly due to Farm Conservation (FIPL), Trees & Woodlands (Grow Back Greener and White Rose Forest) being behind target, whilst Rights of Way (National Trails and Three Peaks) was ahead of target. Additional income was earned from Retail sales and Bank Interest. Planning Fee income was behind target. More detail on all the income variances can be found in **Appendix 2**.

b. The expenditure budget at 31 October 2024 was £6.9m, actual expenditure was £6.3m, leaving an 'underspend' of £0.6m. The variance was due mainly to Farm Conservation (Regenerative Farming and Tees Swale), Sustainable Development Fund, Biodiversity (Species), Central costs, Historical Environment, plus the pay award had not been implemented. Historical Environment, Biodiversity and SDF budgets will be reduced. The others are all timing issues.

7. For the detailed analysis of income and expenditure variances for each work programme see **Appendix 2**.

8. The salaries budget for 2024/25 assumed a pay increase of 4%. An offer of £1290 per scale point (SCP) to SCP38, and 2.5% above this, has been agreed and was implemented in November. Consequently, the total salaries budget shows an underspend of £251k as at 31st October 2024.

9. £28k was recharged at 31st October 2024 to the FIPL project from Officers in other sections providing specialist advice or administration support, this saving will show against the salary costs in individual programmes.

10. As the previous two points affect most programme budgets, variances in salaries are only specifically mentioned in **Appendix 2** if that section was holding a significant vacancy variance.

11. 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 during 1st April 2024 to 31st October 2024. 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 September 2024 to 31st October 2024; these details are included by way of governance best practice and in accordance with the reporting requirements of the Financial Regulations.

## Conclusion

12. At this stage in the year income should be received for debtors from 2023/24, the outstanding income for 2023/24 in Trees and Woodlands needs to be resolved. Although there are number of projects behind schedule in a variety of programmes, most are expected to be complete by year-end. Where Budget Managers have indicated there are potential issues with their budgets, these have been noted in **Appendix 2**.

13. There were issues with a shortage of available contractors and negotiating contract sign offs for capital projects which have caused significant delays. The consequence being increased costs as building trade inflation seems to be running higher than average inflation. **Appendix 3** provides further information on additional allocations to the budget and their sources where the additional costs have not been covered by savings in other areas.

**Michelle Clyde**
**Head of Finance**

**Appendix 1**

## Detailed Analysis of 2024/25 Budget Performance

This table presents the financial results for the period 1st April 2024 to 31st October 2024. 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 2024 To 31 OCTOBER 2024 Quarter 3- Month 7** | 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 | 779.4 | 452.9 | 410.0 | ***42.9*** | F |
| Programme Costs | 60.2 | 41.2 | 42.7 | (1.4) | A |
| Income | (329.2) | (195.3) | (142.8) | ***(52.5)*** | A |
| **Development Management Total** | **510.4** | **298.8** | **309.9** | ***(11.0)*** | A |
| | | | | | |
| Staff Costs | 488.9 | 285.2 | 230.8 | ***54.4*** | F |
| Programme Costs | 3,058.6 | 753.0 | 622.3 | ***130.7*** | F |
| Income | (3,146.4) | (587.5) | (225.0) | ***(362.5)*** | A |
| **Farm Conservation Total** | **401.1** | **450.7** | **628.2** | ***(177.4)*** | A |
| | | | | | |
| Staff Costs | 216.7 | 126.4 | 115.8 | ***10.6*** | F |
| Programme Costs | 134.7 | 96.2 | 39.1 | ***57.1*** | F |
| Income | (139.4) | (78.4) | (77.0) | (1.4) | A |
| **Biodiversity Total** | **212.0** | **144.2** | **77.9** | ***66.3*** | F |
| | | | | | |
| Staff Costs | 498.6 | 290.8 | 275.9 | ***14.9*** | F |
| Programme Costs | 2,219.5 | 740.6 | 723.1 | ***17.4*** | F |
| Income | (1,389.9) | (58.2) | (215.8) | ***157.7*** | F |
| **Rights of Way Total** | **1,328.2** | **973.2** | **783.2** | ***190.1*** | F |
| | | | | | |
| Staff Costs | 147.5 | 86.0 | 82.5 | 3.5 | F |
| Programme Costs | 105.7 | 60.4 | 35.0 | ***25.4*** | F |
| Income | (15.0) | 0.0 | 0.0 | 0.0 | A |
| **Development Planning Total** | **238.2** | **146.4** | **117.5** | ***28.9*** | F |
| | | | | | |
| Staff Costs | 164.5 | 94.7 | 84.1 | ***10.6*** | F |
| Programme Costs | 257.3 | 139.5 | 131.4 | 8.0 | F |
| Income | (274.8) | (223.7) | (239.3) | ***15.6*** | F |
| **Recreation & Health Total** | **146.9** | **10.4** | **(23.8)** | ***34.2*** | F |
| | | | | | |
| Staff Costs | 331.3 | 193.3 | 139.4 | ***53.9*** | F |
| Programme Costs | 97.0 | 57.1 | 41.9 | ***15.2*** | F |
| Income | (243.8) | (118.9) | (86.1) | ***(32.8)*** | A |
| **Education & Outreach Total** | **184.5** | **131.4** | **95.2** | ***36.3*** | F |
| | | | | | |

| 1 APRIL 2024 To 31 OCTOBER 2024<br>Quarter 3- Month 7 | 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 | 291.2 | 169.9 | 142.2 | ***27.7*** | F |
| Programme Costs | 676.9 | 180.0 | 220.8 | ***(40.8)*** | A |
| Income | (779.0) | (76.9) | 51.4 | ***(128.3)*** | A |
| **Trees & Woodlands Total** | **189.0** | **273.0** | **414.4** | ***(141.4)*** | A |
| | | | | | |
| Staff Costs | 100.2 | 58.5 | 55.8 | 2.7 | F |
| Programme Costs | 190.1 | 65.7 | 65.8 | (0.1) | A |
| Income | (89.7) | (69.4) | (64.3) | (5.1) | A |
| **Dales Countryside Museum Total** | **200.7** | **54.8** | **57.2** | (2.4) | A |
| | | | | | |
| Staff Costs | 144.5 | 84.3 | 78.3 | 6.0 | F |
| Programme Costs | 89.5 | 53.5 | 25.8 | ***27.7*** | F |
| Income | (83.5) | (32.0) | (39.3) | 7.3 | F |
| **Historical Environment Total** | **150.5** | **105.8** | **64.9** | ***40.9*** | F |
| | | | | | |
| Staff Costs | 0.0 | 0.0 | 0.0 | 0.0 | A |
| Programme Costs | 23.7 | 18.7 | 3.1 | ***15.6*** | F |
| Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| **Landscape Features Total** | **23.7** | **18.7** | **3.1** | ***15.6*** | F |
| | | | | | |
| Staff Costs | 213.8 | 124.7 | 122.4 | 2.4 | F |
| Programme Costs | 158.1 | 84.0 | 84.7 | (0.7) | A |
| Income | (14.9) | (3.0) | (5.2) | 2.2 | F |
| **Volunteers & Apprentices Total** | **357.0** | **205.8** | **201.9** | 3.8 | F |
| | | | | | |
| Staff Costs | 147.0 | 84.2 | 74.2 | ***10.0*** | F |
| Programme Costs | 22.2 | 17.2 | 3.1 | ***14.1*** | F |
| Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| **Tourism Total** | **169.2** | **101.4** | **77.3** | ***24.1*** | F |
| | | | | | |
| Staff Costs | 363.2 | 211.8 | 207.7 | 4.2 | F |
| Programme Costs | 374.3 | 278.5 | 299.8 | ***(21.3)*** | A |
| Income | (347.1) | (289.4) | (366.6) | ***77.2*** | F |
| **National Park Centres Total** | **390.4** | **200.9** | **140.8** | ***60.1*** | F |
| | | | | | |
| Staff Costs | 43.1 | 25.1 | 24.1 | 1.0 | F |
| Programme Costs | 307.8 | 110.1 | 50.1 | ***60.0*** | F |
| Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| **Sustainable Development Fund Total** | **350.9** | **135.3** | **74.3** | ***61.0*** | F |
| | | | | | |
| Staff Costs | 87.8 | 51.2 | 48.3 | 3.0 | F |
| Programme Costs | 381.7 | 263.2 | 282.0 | ***(18.8)*** | A |
| Income | (951.3) | (728.7) | (729.9) | 1.2 | F |
| **Carparks & Toilets Total** | **(481.8)** | **(414.3)** | **(399.6)** | ***(14.7)*** | A |
| | | | | | |

| 1 APRIL 2024 To 31 OCTOBER 2024<br>Quarter 3- Month 7 | 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 | 67.7 | 39.5 | 36.2 | 3.3 | F |
| Programme Costs | 11.0 | 6.0 | 4.6 | 1.4 | F |
| Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| **Recreation Management** | **78.7** | **45.5** | **40.9** | 4.7 | F |
| | | | | | |
| Programme Summary | | | | | |
| Total Programme Gross Costs | 12,253.7 | 5,343.3 | 4,803.1 | ***540.2*** | ***F*** |
| Total Programme Income | (7,803.9) | (2,461.3) | (2,139.9) | ***(321.4)*** | ***A*** |
| **Total Programme Net Cost** | **4,449.8** | **2,882.1** | **2,663.2** | ***218.8*** | ***F*** |
| | | | | | |
| **Corporate Employment and Central Costs** | **£'000** | **£'000** | **£'000** | **£'000** | |
| | | | | | |
| Conservation and Communities Staff Costs | 134.8 | 78.6 | 76.6 | 2.0 | F |
| Conservation and Communities Staff Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| Park Management Staff Costs | 383.5 | 225.3 | 213.5 | ***11.9*** | F |
| Corporate Staff Costs | 1,036.0 | 604.4 | 592.3 | ***12.1*** | F |
| Corporate Staff Income | 0.0 | 0.0 | (1.2) | 1.2 | F |
| Vacancy Factor 2% | (122.5) | (71.4) | 0.0 | ***(71.4)*** | A |
| Other Employee Related Costs | 20.6 | 11.9 | 19.5 | (7.7) | A |
| Other Employee Related Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| **Total Corporate Employment Net Costs** | ***1,452.5*** | ***848.7*** | ***900.7*** | ***(52.0)*** | ***A*** |
| Support Services | 247.3 | 152.6 | 15.4 | ***137.2*** | F |
| Support Services Income | (236.1) | (132.0) | (144.5) | ***12.5*** | F |
| CEO Support | 4.0 | 1.2 | 4.0 | (2.7) | A |
| CEO Support Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| Legal Services | 25.2 | 21.5 | 41.2 | ***(19.7)*** | A |
| Legal Services Income | (17.0) | (9.9) | (18.3) | 8.3 | F |
| Office Accommodation | 130.0 | 79.8 | 66.1 | ***13.7*** | F |
| Office Accommodation Income | (18.1) | (9.4) | (10.7) | 1.4 | F |
| Health and Safety | 8.6 | 4.3 | 4.8 | (0.5) | A |
| Members | 162.7 | 105.8 | 92.7 | ***13.1*** | F |
| Members Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| IT Licences, Consumables and Support | 243.7 | 201.6 | 224.7 | ***(23.1)*** | A |
| Communications and Web Services | 71.8 | 40.6 | 30.8 | 9.8 | F |
| Communication Income | (3.0) | 0.0 | 0.7 | (0.7) | A |
| Land Holdings and Maintenance | 82.7 | 66.8 | 71.0 | (4.2) | A |
| Land Holdings and Maintenance Income | 0.0 | 0.0 | 0.0 | 0.0 | A |
| Training | 69.1 | 44.0 | 28.8 | ***15.2*** | F |
| Training Income | 0.0 | 0.0 | (0.6) | 0.6 | F |
| **Total Central Net Costs** | ***770.7*** | ***567.0*** | ***406.2*** | ***160.9*** | ***F*** |

| 1 APRIL 2024 To 31 OCTOBER 2024<br>Quarter 3- Month 7 | 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** | (5,729.8) | (3,922.4) | (3,922.4) | 0.0 | ***A*** |
| **Other Income** | (8,078.2) | (2,612.5) | (2,314.4) | ***(298.1)*** | ***A*** |
| **Total Income** | (13,808.0) | (6,534.9) | (6,236.7) | ***(298.1)*** | ***A*** |
| **Gross Expenditure** | 14,751.2 | 6,910.3 | 6,284.5 | ***625.8*** | ***F*** |
| **Net expenditure (excluding National Park Grant)** | 6,673.0 | 4,297.8 | 3,970.1 | ***327.7*** | ***F*** |
| **In-Year Surplus** | **943.2** | **375.5** | **47.8** | ***327.7*** | ***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 £11k** The income was lower than budget by a significant sum - £53k. This is as a result of fewer planning applications. There is a saving due to vacancies of £30k, but the payment of additional market rate and retention rate supplements will use up £10k of that saving.

**Farm Conservation: Adverse variance of £177k**
Land Management Partnerships expenditure was shown as being behind schedule, £62k for regenerative farming, which is delayed to December/January, and £61k for Tees Swale, £50k of which was actually paid in November.

Income was behind schedule by £32k for Catchment Sensitive Farming, the income will now be paid in March.

Farming in Protected Landscapes (FIPL) income of £325k was not received, this is a timing issue, and expenditure was also behind profile by £10k. £2.67m has been committed to projects but bad weather has hampered the completion of some of the earlier projects. The budget has been re-profiled to reflect the revised timing.

**Biodiversity: Favourable variance of £66k**
Expenditure was behind profile by £68k, £27k relates to the Community Wildlife Fund which will be spent by year end, and £30k to species conservation, delays to species projects mean there will be an underspend on this budget.

**Rights of Way: Favourable variance of £190k**
Pennine Trails – favourable £125k: income was ahead of target by £58k, and expenditure was behind by £67k, this project is hard to profile accurately as it relies on third party's claims. Nonetheless it is not expected that there will be any issues with this budget at year end.

Three Peaks was ahead of profile for income by £82k (£61k relating to a legacy which was carried forward from the prior year). If the legacy income is not spent by year end a reserve will be created until a suitable Three Peaks project is found.

Definitive Map income was ahead of target by £11k, and has already exceeded the annual budgeted income by £5k.

Projects behind schedule: Southern Dales projects are underspent by £15k (projects are on schedule but we have used donations to supplement the budget. The

remaining budget will be committed this year. Langcliffe Quarry Ranger Base £194k, delayed but it is still expected that the majority of the build will be complete this year.

Projects ahead of schedule: Garsdale to Hawes expenditure of £12k. Cross Keys Bridge of £274k, (£250k funded by FIPL grant), this project will be added to the budget.

There is a salary saving of £12k due to a Ranger vacancy, and a saving on vehicle costs of £15k due to the delay in the delivery of the electric fleet.

**Development Planning: Favourable variance of £29k**
Expenditure was behind profile for the Local Plan by £15k and for the Clapham Neighbourhood Plan by £14k, both of which are delayed until December. Additionally, £40k earmarked for the Examination of the Local Plan will be carried forward into 2025/26.

**Recreation & Health: Favourable variance of £34k**
Income variance of £16k, mainly due to the 'Creatively Connected' project £37k received earlier than expected. Income is behind profile from DEFRA by £17k for the removing barriers project.

The expenditure variance is £8k. However, this disguises:
Underspends against Access £13k, Active Travel Capability Fund £37k, BMW Reach out & Recharge £17k, and ERT Smardale £26k. All expected to be spent by year end.
Expenditure was ahead of profile for Creatively Connected £34k, and a Aysgarth FIPL project £49k. These are all expected to be resolved by year-end and are timing issues.

**Education & Outreach: Favourable variance of £36k**
Income was behind profile by £33k; mainly £21k Championing National Parks and £28k Generation Green; £15k was also received early for the project officer post. Expenditure was behind by £69k; of which £18k relates to outreach and wellbeing where spending has been delayed due to staff shortages. The budget is committed and expected to be spent by year end. There is also a £26k saving due to a long term vacancy.

**Trees & Woodlands: Adverse variance of £141K**
Income was £128k behind profile, £85k related to Grow Back Greener debtors from the previous year. Snagging issues in the project have meant the grant could not be claimed from the Woodland Trust. These issues are currently being worked through.

Trees & Woodlands income was £45k behind target being mainly White Rose Forest income which has not yet been invoiced. This issue is being investigated.

Expenditure was £45k ahead of profile for Grow Back Greener projects, a timing issue.

**Historical Environment: Favourable Variance of £41k**
Expenditure is behind profile by £37k because work has been delayed due to other project commitments. Accordingly, the budget will be reduced by £10k.

**Landscape Features: Favourable Variance £16k**
The barn restoration budget underspent due to the costs of additional staff support being lower than expected. The budget will be reduced.

**Tourism: Favourable Variance of £24k**
Expenditure for tourism delivery projects is £14k behind profile but will be spent on the '10 Year Dark Skies Festival' and further business training.

**National Park Centres: Favourable variance of £60k**
Retail sales have generated an additional £23k of net income. The expenditure on the new Changing Places Toilet was overspent by £7k due to rising contractor costs. £10k is still to be paid to Partnership Centres. General costs are behind profile by £20k, and there is a saving on rates of £10k.

**Sustainable Development Fund: Favourable variance of £61k**
Grants payments are behind profile but projects totalling £81k are in the pipeline. However, there will be an underspend so the budget will be reduced by £40k.

**Car Parks & Toilets**: Adverse variance of **£14k**
Expenditure is overspent by £16K, which relates to the extension of the car park cash collection contract due to the delayed installation of card only car park machines.

**Corporate & Central Costs**

**Corporate Employment Costs: Adverse variance of £52k**
This budget category contains the 'Vacancy factor' of £71k. This is a projection of expected savings estimated to be made through staff vacancies for the whole Authority (the actual savings are scattered through the Programme budgets). The 'real' underspend in Corporate is £19k. However, this budget is likely to overspend slightly as recruitment advertising costs are higher than budgeted.

**Central Costs: Favourable variance of £161k**

Interest Income was ahead of profile by £16k.

The following expenditure was behind profile: Support Service £137k; (primarily delayed billing of £69k Audit, £52k Insurance);
Communications and Web services £14k (Interpretation Board audit); Training £14k (timing issue); Office Accommodation £13k (utilities) and Members £10k which may remain underspent two vacant Secretary of State Member posts.

The following expenditure was ahead of profile: Office Maintenance £18k (mainly additional cost of EV chargers), Legal £16k, this is likely to be overspent this year however, we may receive costs as part of an ongoing legal case which could reduce this.

IT expenditure was overspent by £80k, £40k is prepaid annual licences, £10k will be reallocated to externally funded budgets, leaving a likely £30k overspend at year end. There have been a number of unexpected projects caused by a change or withdrawal of services, the most significant being Email security, desktop hardware failure and finance system consultant work.

**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 1st September 2024 to 31st October 2024.

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

**Additional Income** (£63.6k)

| Description | Programme | Cost £'000 | Income £'000 | Total £'000 |
|---|---|---|---|---|
| New to Nature Training | Education & Outreach | 0.7 | (0.7) | 0.0 |
| Land Registry Work | Development Management | 7.7 | (7.7) | 0.0 |
| Two Part funded YDMT Ranger Apprentices | Volunteers & Apprentices | 7.1 | (6.7) | 0.4 |
| National Citizenship YDMT | Volunteers & Apprentices/Education & Outreach | 2.4 | (11.5) | (9.1) |
| Coast to Coast Capital | Rights of Way | 519.9 | (574.7) | (54.8) |
| FIPL additional grant | Farm Conservation | 264.9 | (264.9) | 0.0 |

**Adjustments Net Cost** £31.3k

| Description | Programme | Cost £'000 | Income £'000 | Total £'000 |
|---|---|---|---|---|
| Purchase land Langcliffe Quarry for 10 year conservation plan | Rights of Way | 34.9 | (34.9) | 0.0 |
| Reverse C Hall Staffing income - double counted | Education & Outreach | | 19.3 | 19.3 |
| Email archiving replacement (emails stopped working) | IT | 12.0 | 0.0 | 12.0 |
| EV Chargers C/F from 23/24, matched with additional interest income | Office maintenance | 15.6 | (15.6) | 0.0 |
| Grassington Changing Places additional costs matched with additional interest income | NPC | 10.5 | (10.5) | 0.0 |

**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 in the period 1st September 2024 to 31st October 2024, leaving the available balance at £472.8k.

| Description | Programme | Cost £'000 | Income £'000 | Total £'000 |
|---|---|---|---|---|
| Addition cost of DCM Café Roof | DCM | 27.2 | | 27.2 |

**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. Movements between 1st September 2024 and 31st October 2024 are detailed below:

| Reserve | Description | Programme | Cost £'000 | Income £'000 | Total £'000 |
|---|---|---|---|---|---|
| Property Capital | DCM Café Roof Budget B/F from 2025/26 | DCM | 35.0 | | 35.0 |
| Legacies | Additional Apprentice costs | Volunteers & Apprentices | 19.0 | | 19.0 |
| IT Capital | IT Laptop Budget B/F from 2025/26 for replacements | DCM | 10.0 | | 10.0 |

Up to £77k has been 'provisionally earmarked' from the legacies reserve for the mainly FIPL funded Cross Keys Bridge project at Cautley; to underwrite additional costs relating to transportation and installation of the bridge and roadside works.

**Appendix 4**

**Delegations, 1st September 2024 to 31st October 2024**

Delegations are required where less than three quotes are received, where only one quote is sought, or where the lowest bid was not accepted.

| Description | Approved | Date |
|---|---|---|
| **Replacement of interpretation boards at Bolton Park Mine**<br>Only two quotes were received both for £12,000, only one company supplied supplementary information when requested, this quote was accepted from Anglezark Dixon. | Clare Burrows Monitoring Officer | 8th October 2024 |
| **Coast to Coast White Mossy Hill Highway surface improvements (Flags Supply)**<br>The previous contractor terminated the contract due to a lack of supply of reclaimed flags. Due to the shortage in supply and specialist nature of reclaimed flags, the Authority has only been able to identify a very limited number of potential suppliers. Martin Edwards Reclamation Yard can supply 950 linear metres of reclaimed flags, to the Authority's required specification, at the cost of £160 per linear metre within the required timescales, this was accepted. The project is funded by Natural England. | Clare Burrows Monitoring Officer | 30th October 2024 |