Yorkshire Dales National Park Authority **Item 9**

Finance & Resources Committee

24 February 2026

Financial Performance Report - 1 April 2025 – 31 December 2025

Purpose of the Report

1. To provide Members with details on the financial performance for the period ended 31 December 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).

Financial Performance

4. This report provides an overview of the Authority's financial performance for nine months to 31 December 2025; and highlights any significant variances (those with a value of >£20k) from the budgeted profile.

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

6. The overall financial position at the end of December 2025 shows a net 'underspend' compared to profile of **£799k.** (over £500k relates to the Farming in Protected Landscapes and Grow Back greener grant schemes).

7. Key things for Members to be aware of:

- The income target for 31 December 2025 was £9.4m, £9.4m was received. The Authority is on course to far exceed the £9.9m annual income target.

- The expenditure budget on 31 December 2025 was £9.2m, £8.4m was spent, leaving an 'underspend' of £0.8m.

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 salary costs were underspent by £134k as of 31 December 2025.This underspend is on top of the planned vacancy factor saving of £96k, and is due to a number of staff 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 31 December 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 1 November 2025 to 31 December 2025; these details are included by way of governance best practice.

Capital Grant Funding

11. DEFRA are in the process of updating the core grant agreement to reflect the deferral of future years leasing grant. This will be released each year to pay for the expenditure in the year it is actually incurred.

12. This means the Capital Grant is allocated from this year in line with expectation, so the total Capital Budget should be spent.

Conclusion

13. The Authority has completed several capital projects and looks to be on target to utilise the full £1.6m grant for 2025/26. Some notable projects have been Malham NPVC refurbishment including a Changing Places toilet, roofing on several buildings with solar panel expansions, grasscrete extension to the Grassington car park, completion of Langcliffe Ranger base, battery backup in three offices, IT upgrades and an array of smaller projects.

14. The current estimate is that there is likely to be an ‘underspend’ of between £150k and £250k at 31 March 2026 due to savings on staff vacancies, and additional retail and car park income. There is also a possibility that FIPL, Grow back Greener and Sustainable Development will have underspends if applicants fail to claim grant before the end of March deadline.

Michelle Clyde
Head of Finance

Appendix 1

Detailed Analysis of 2025/26 Budget Performance

This table presents the financial results for the year ended 31 December 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 DECEMBER 2025 Quarter 3 - Month 9	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	605.5	597.1	8.4	F
Programme Costs	83.5	57.0	86.6	***(29.7)***	A
Income	(457.1)	(272.9)	(235.8)	***(37.1)***	A
Development Management Total	**433.7**	**389.6**	**448.0**	***(58.4)***	A
Staff Costs	508.8	381.6	338.9	***42.7***	F
Programme Costs	1,846.8	527.1	293.3	***233.8***	F
Income	(1,977.4)	(1,312.9)	(1,388.1)	***75.2***	F
Farm Conservation Total	**378.2**	**(404.3)**	**(755.9)**	***351.7***	F
Staff Costs	227.1	170.3	149.7	***20.6***	F
Programme Costs	190.2	63.0	58.4	4.5	F
Income	(234.3)	(175.2)	(190.5)	15.2	F
Biodiversity Total	**182.9**	**58.1**	**17.7**	***40.4***	F
Staff Costs	534.8	401.1	382.8	18.3	F
Programme Costs	1,831.7	1,103.3	1,146.5	***(43.2)***	A
Income	(1,459.5)	(402.6)	(498.2)	***95.6***	F
Rights of Way Total	**907.0**	**1,101.7**	**1,031.1**	***70.7***	F
Staff Costs	141.7	99.4	96.9	2.5	F
Programme Costs	121.0	34.2	15.1	19.1	F
Income	(243.0)	(243.0)	(228.0)	(15.0)	A
Development Planning Total	**19.7**	**(109.3)**	**(115.9)**	6.6	F
Staff Costs	162.0	121.5	122.4	(0.9)	A
Programme Costs	352.6	305.9	153.3	***152.6***	F
Income	(357.1)	(365.8)	(172.4)	***(193.4)***	A
Recreation & Health Total	**157.5**	**61.7**	**103.4**	***(41.7)***	A
Staff Costs	364.9	249.5	241.8	7.7	F
Programme Costs	132.8	106.6	79.8	***26.8***	F
Income	(243.5)	(211.9)	(128.7)	***(83.3)***	A
Education & Outreach Total	**254.2**	**144.2**	**192.9**	***(48.7)***	A

1 APRIL 2025 To 31 DECEMBER 2025 Quarter 3 - Month 9	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	155.4	124.2	***31.2***	F
Programme Costs	694.4	320.5	44.3	***276.2***	F
Income	(723.3)	(59.2)	(102.2)	***43.0***	F
Trees & Woodlands Total	**178.3**	**416.7**	**66.3**	***350.4***	F
Staff Costs	118.0	86.6	78.8	7.8	F
Programme Costs	261.9	179.8	144.1	***35.7***	F
Income	(111.8)	(99.0)	(109.5)	10.4	F
Dales Countryside Museum Total	**268.1**	**167.4**	**113.4**	***53.9***	F
Staff Costs	187.1	124.4	123.6	0.8	F
Programme Costs	26.0	17.1	1.1	15.9	F
Income	(40.0)	(10.0)	(12.1)	2.1	F
Historical Environment Total	**173.1**	**131.5**	**112.7**	18.8	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	171.2	157.0	14.2	F
Programme Costs	205.7	171.7	144.4	***27.3***	F
Income	(40.9)	(28.2)	(23.6)	(4.6)	A
Volunteers & Apprentices Total	**393.1**	**314.6**	**277.8**	***36.8***	F
Staff Costs	131.4	98.6	104.2	(5.6)	A
Programme Costs	15.0	12.0	3.9	8.1	F
Income	0.0	0.0	(0.0)	0.0	F
Tourism Total	**146.4**	**110.6**	**108.0**	2.5	F
Staff Costs	396.1	297.1	313.3	(16.3)	A
Programme Costs	549.5	402.7	480.6	***(77.9)***	A
Income	(409.6)	(368.8)	(432.7)	***63.9***	F
National Park Centres Total	**536.0**	**331.0**	**361.3**	***(30.3)***	A
Staff Costs	45.9	34.4	33.3	1.1	F
Programme Costs	237.3	109.1	88.2	***20.9***	F
Income	0.0	0.0	0.0	0.0	A
Sustainable Development Fund Total	**283.2**	**143.5**	**121.6**	***22.0***	F
Staff Costs	93.2	69.9	70.0	(0.1)	A
Programme Costs	560.0	375.1	425.4	***(50.4)***	A
Income	(1,029.0)	(889.2)	(877.3)	(11.9)	A
Carparks & Toilets Total	**(375.7)**	**(444.1)**	**(381.8)**	***(62.4)***	A

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Programme Bids	**£'000**	**£'000**	**£'000**	**£'000**	
Staff Costs	75.3	56.5	50.7	5.8	F
Programme Costs	11.0	6.8	4.4	2.4	F
Income	0.0	0.0	0.0	0.0	A
Recreation Management	**86.3**	**63.3**	**55.1**	8.2	F
Programme Summary					
Total Programme Gross Costs	11,352.2	6,914.7	6,154.4	760.4	F
Total Programme Income	(7,326.4)	(4,438.7)	(4,398.8)	(39.9)	A
Total Programme Net Cost	**4,025.8**	**2,476.0**	**1,755.5**	**720.5**	**F**
Corporate Employment and Central Costs	**£'000**	**£'000**	**£'000**	**£'000**	
Conservation and Communities Staff Costs	140.1	105.0	99.2	5.8	F
Conservation and Communities Staff Income	0.0	0.0	0.0	0.0	A
Park Management Staff Costs	416.4	312.7	314.7	(2.0)	A
Corporate Staff Costs	1,119.3	839.4	816.2	***23.2***	F
Corporate Staff Income	0.0	0.0	(1.0)	1.0	F
Vacancy Factor 2%	(127.6)	(95.7)	0.0	***(95.7)***	A
Other Employee Related Costs	40.5	25.7	36.4	(10.8)	A
Other Employee Related Income	0.0	0.0	0.0	0.0	A
Total Corporate Employment Net Costs	***1,588.6***	***1,187.1***	***1,265.5***	***(78.4)***	**A**
Support Services	297.2	237.5	166.6	***70.9***	F
Support Services Income	(248.0)	(191.0)	(232.7)	***41.7***	F
CEO Support	6.6	5.9	5.9	0.1	F
CEO Support Income	0.0	0.0	(0.5)	0.5	F
Legal Services	32.4	11.8	50.2	***(38.4)***	A
Legal Services Income	(28.0)	(21.0)	(13.0)	(8.0)	A
Office Accommodation	132.0	98.2	74.9	***23.3***	F
Office Accommodation Income	(20.2)	(11.7)	(5.4)	(6.3)	A
Health and Safety	6.7	3.1	5.8	(2.8)	A
Members	137.3	103.5	102.6	1.0	F
Members Income	0.0	0.0	(1.3)	1.3	F
IT Licences, Consumables and Support	361.7	359.9	280.9	***79.0***	F
IT Refunds	0.0	0.0	(7.8)	7.8	F
Communications and Web Services	141.3	78.7	62.7	16.0	F
Communication Income	(3.9)	(0.9)	(2.2)	1.4	F
Land Holdings and Maintenance	142.6	130.8	157.0	***(26.2)***	A
Land Holdings and Maintenance Income	0.0	0.0	(1.1)	1.1	F
Training	56.9	42.8	49.9	(7.1)	A
Training Income	0.0	0.0	(1.9)	1.9	F
Total Central Net Costs	**1,014.7**	**847.7**	**690.6**	**157.0**	**F**

1 APRIL 2025 To 31 DECEMBER 2025 Quarter 3 - Month 9	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	Favourable/ Adverse
	£'000	**£'000**	**£'000**	**£'000**	
SUMMARY					
National Park Grant	(6,369.8)	(4,777.4)	(4,777.4)	0.0	F
Other Income	(7,626.5)	(4,663.2)	(4,665.8)	2.5	F
Total Income	**(13,996.3)**	**(9,440.6)**	**(9,443.1)**	**2.5**	**F**
Gross Expenditure	14,255.5	9,174.0	8,377.4	796.6	F
Net expenditure (excl. NP Core Grant)	**6,629.1**	**4,510.8**	**3,711.7**	**799.1**	**F**
In-Year Deficit/(Surplus)	**259.3**	**(266.5)**	**(1,065.7)**	**799.1**	F

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 £58k**
Income was £37k 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 £352k
Farming in Protected Landscapes (FIPL) income was ahead by £45k, and expenditure was behind profile by £247k (£277k spent to date). The entire FIPL budget (£1.4m) has been committed to projects, and we still expect to be close to that target. Income has been received in advance for the Jewels of the Dales (£76k) which will be carried over for activity in 2026/27. £42k is also due for catchment sensitive farming. These are all timing issues. Salary costs are also underspent by £43k due to a vacancy which should mean the programme will have an approximate favourable variance of £50k on 31 March 26.

Biodiversity: Favourable variance of £40k
Staff costs are underspent by 21k due to a vacancy. The programme is likely to have a favourable variance at 31 March 26 of £27k.

Rights of Way: Favourable variance of £71k
This programme includes several large-scale projects. Income was ahead of profile by £52k for Pennine Trails and behind profile by £25k for Coast to Coast. Expenditure was underspend by £139k on the Pennine Trails, Garsdale to Hawes is ahead of profile by £30k which will be covered by the Reserves and Rights of Way works are ahead of profile by £40k, these are all timing issues. The Three Peaks Project has additional income of £21k, the balance at year end will be transferred to the Three Peaks Project Reserve. With an underspend in salaries due to a vacancy a positive variance is expected of approximately £20k at 31 March 26.

Recreation & Health: Adverse variance of £42k
Income is behind profile by £73k for Creatively Connected, £29k for Capability and £289k for Removing Barriers. Expenditure is also behind profile by £66k for Smardale, £62k for Removing Barriers, £31k for three smaller projects (BMW, Social Prescribing and Creatively Connected). These are all timing issues and the programme is expected to be broadly on target by 31 Mar 26.

Education & Outreach: Adverse variance of £49k
Income is behind profile of £19k for Tees Swale, £22k for promoting understanding. Expenditure is behind by £37k for Tees Swale, £41k for Smardale, £27k

Championing NP for Everyone, and income is ahead of profile for Creatively Connected. These are all timing issues and the programme is expected to be broadly on target by 31 Mar 26.

Trees & Woodlands: Favourable variance of £350K
Income is due for salaries of £26k, and Grow Back Greener income received in advance of £74k. Expenditure is behind profile for Grow Back Greener by £281k: only £16k has been spent to date. The full budget has been committed to projects so this should just be timing issues but there is always the risk that some of the schemes may not complete.

Dales Countryside Museum: Favourable variance of £54k
Expenditure was behind profile by £43k for running costs and capital costs which are timing issues, the programme will be broadly on target at 31 March 26.

Volunteers & Apprentices: Favourable variance of £37k
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. This programme is likely to be approximately £30 - £40k underspent at 31 March 26.

National Park Centres: Adverse variance of £30k
Expenses on building are £94k ahead of budget and retail has made additional net profit of £15k, and other expenditure is behind profile by £49k. This programme is likely to have a favourable variance of approximately £20k.

Sustainable Development Fund: Positive variance of £20k
Grant payments are behind profile; the fund has been fully allocated and is likely to be broadly on target by 31 March 26, but there is always a risk that applicants pull out and leave an underspend.

Carparks & Toilets: Adverse variance of £62k
Carpark income is £20k ahead of profile and capital expenditure is ahead of profile by £82k which is a timing issue. This programme is likely to have a favourable variance of approximately £20k.

Corporate & Central Costs

Corporate Employment Costs: Adverse variance of £78k
This budget category houses the ‘Vacancy factor’ of £96k, 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’ net underspend on ‘corporate’ salaries was £18k.

Central Costs: Favourable variance of £157k
Legal costs were overspent by £38k, the following were behind profile: Support Services £70k (Audit fees), IT £79k (capital projects). Interest income was £44k above budget. This section is likely to be underspent by approximately £20k at 31 March 26.

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 1 November 2025 to 31 December 2025.

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

Additional Income (£52.9k)

	Programme	Cost £'000	Income £'000	Total £'000
Going Places	DCM, Education & Outreach	29.7	(29.7)	0.0
Jewels of the Dales	Farm Conservation	35.4	(35.4)	0.0
PROW Donation	Rights of Way	2.0	(2.0)	0.0
Coast to Coast additional budget	Rights of Way	212.1	(265.0)	(52.9)

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 £2k for Net Zero Carbon event, the remaining balance for 2025/26 is £473.5k.

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 December 2025.

Appendix 4

Delegations, 1 November 2025 to 31 December 2025

Description	Approved	Date
Cringley Bottom Stone Pitching Despite adverts on YDNPA and Find a Tender websites only two contractors provided quotes, one of which did not meet minimum standards. The contract was awarded to Terra Firma as they met the brief £48,630.20.	Michelle Clyde S151 Officer	28 November 2025