

**Committee:** FINANCE AND RESOURCES

**Date:** 10 September 2019

**Report:** FINANCIAL PROGRESS REPORT -  
THREE MONTHS TO 30 JUNE 2019

### **Purpose of the Report**

1. To provide Members with information on the financial performance of the Yorkshire Dales National Park Authority ('the Authority') for the three months from 1 April to 30 June 2019.

### **Recommendation**

2. Members are asked to note the report.

### **Strategic Planning Framework**

3. The information and recommendation contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework, and in particular its objective to 'plan and manage the Authority's work so as to make the most effective use of its resources, including generating sufficient income to maintain expenditure at the same level as 2014/15 in real terms across the extended National Park area'. The target for 2019/20 being £7.9m (*Corporate Plan, Objective 34*).
4. This report provides the quarterly update to Members as required by Financial Regulations.

### **Introduction**

5. Detailed information on financial performance in the three months to 30 June 2019 is contained in Appendices 1 & 2.
6. **Appendix 1** provides a detailed picture of performance, analysed by Programme, Corporate Employment and Central costs.
7. **Appendix 2** provides information on:
  - a. Opportunities Fund allocations made so far this year; the balance of this Fund as at 30 June 2019 stood at £49k.
  - b. Virements and budget movements in the year to 30 June 2019, including in-year Opportunities Fund allocations. This table lists movements between budget

headings as well as any additions to budget, usually deriving from additional external funding.

8. **Appendix 3** provides an explanation regarding the Authority creditors and debtors position.

### **Performance summary during the three months to 30 June 2019**

9. There are no significant issues to report, either in terms of income or expenditure, that might require urgent remedial action; however there are some debtors and creditors for which the income or invoices were not received as at 30<sup>th</sup> June 2019 which are distorting the figures for 2019/20. More detail can be found in **Appendix 3** but it is likely that the majority of these items will be cleared by the date of the next quarterly report and so are just timing issues.

### **Income**

10. Earned income was £134k behind target as at 30<sup>th</sup> June 2019, the main variances being:

11. Income overdue and not received from 2018/19 for Pennine Trails debtors of £172k and for Land Management debtors of £32k (see Appendix 3) and

12. Income received ahead of target at 30<sup>th</sup> June 2019 for the Three Peaks Project of £23K and Car Parks of £25k; it is too early in the year to say if these income streams will continue to perform above target.

### **Expenditure**

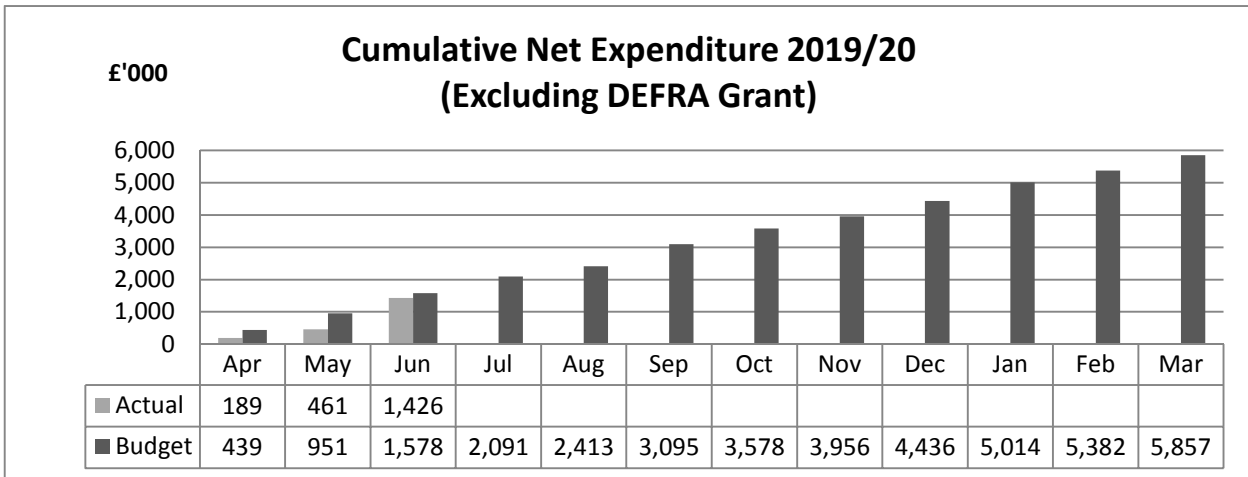
13. Expenditure was £152k behind budget as at 30<sup>th</sup> June 2019, the main variances being:

14. Salaries and expenses were £23k lower than the budgeted figure; this includes one post which has been vacant for the three months and some smaller variances of less than £10k in a variety of programmes, and

15. Creditors from 2018/19 which have not been paid at 30<sup>th</sup> June 2019 for Pennine Trails totalling £138k, and a number of smaller creditors totalling £5k (see Appendix 3);

16. Other programme budgets which vary by more than £10k from budget are analysed in in paragraph 20.

## 17. Net Expenditure

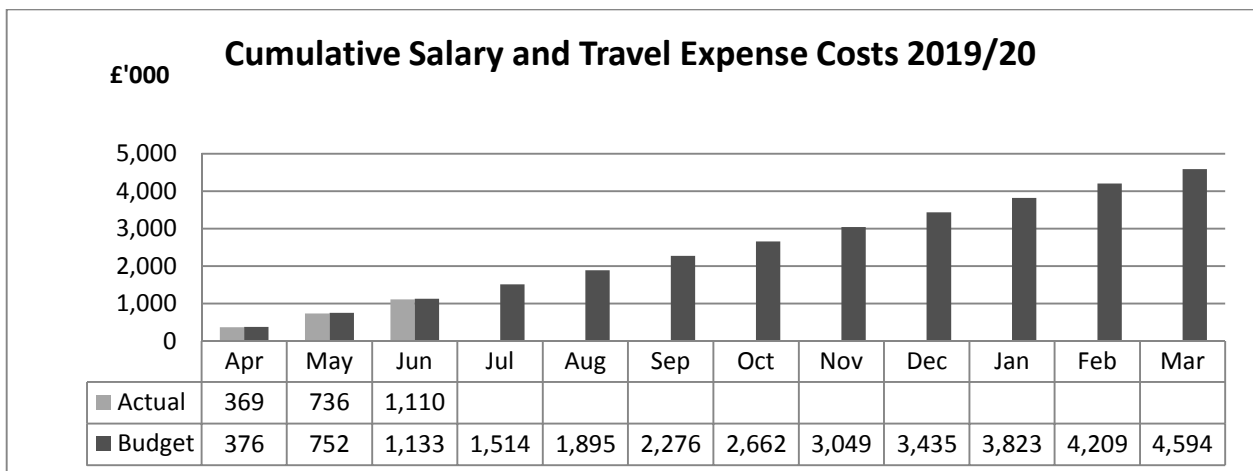


17.1. Cumulative net expenditure at 30 June 2019 was **£1,426k** against a budget of **£1,578k**, a net positive variance against the budget for the year to date of **£152k**. The variance is mainly due to:

- a. A net **underspend** on **Programmes** of **£81k**; programme variances over £10k are detailed under paragraph 20;
- b. A net **underspend** on Corporate Employment Costs of **£4k**;
- c. A net **underspend** on Central Costs of **£67k**; detailed in paragraph 19.

## 18. Total Employee Costs £23k underspend

18.1. This net underspend is the product of ongoing or temporary vacancies and later-than-projected recruitments. The collective Employee Costs budgets include an expectation of some savings caused by short term vacancies, the 'vacancy factor'. No individual programme has a variance of more than £10k.



## 19. **Central Costs** £67k underspend

19.1. The main components of this variance are timing-related, where budget managers had assumed that certain items of corporate expenditure would happen earlier in the year than they have; £15k National Parks Conference; £13k Subscriptions; £6k Service Level Agreement with NYCC; £4k insurance; £7k Communications; £9k Land Holdings. There was also £11k of income not received which was budgeted; £6k Legal Fees and £5k National Parks Conference. The Central Cost segment is made up of several different unrelated services managed by different budget managers, which individually have smaller variances but when amalgamated, can lead to a large variance for the segment as a whole. The above variances should be temporary.

## 20. **Programme Costs – Net Variances**

20.1. Variances are shown net (i.e. they include income). More explanation of income results are included in paragraphs 21 to 25. Detailed explanations of individual programme variances of more than £10k follow this table.

<b>Programme</b>	<b>Annual Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>YTD Variance</b>	<b>Favourable/ Adverse</b>
Development Management	511	162	121	<b>40</b>	F
Land Management-Biodiversity	635	176	200	<b>(24)</b>	A
Rights of Way	745	196	186	<b>11</b>	F
Access For All	192	56	45	<b>11</b>	F
Dales Countryside Museum	164	53	55	<b>(2)</b>	A
Historical Environment	158	51	41	<b>10</b>	F
Development Planning	145	23	34	<b>(12)</b>	A
Landscape Features	78	42	27	<b>15</b>	F
Volunteers & Apprentices	316	82	71	<b>10</b>	F
Tourism	184	60	44	<b>16</b>	F
National Park Centres	411	75	97	<b>(22)</b>	A
Car Parks-Toilets	(207)	(81)	(111)	<b>30</b>	F
Sustainable Development	352	45	55	<b>(10)</b>	A
Visitor Management	132	49	42	<b>7</b>	F
<b>Total Variance on Programmes</b>	<b>3814</b>	<b>989</b>	<b>908</b>	<b>81</b>	<b>F</b>

## **Priority Programmes**

20.2. **Development Management.** £40k underspend. £42k is budgeted for new planning software; the installation will start in the next quarter.

20.3. **Land Management.** £24 overspend. £32k income was still due for 2018/19 debtors detailed in Appendix 3; so this was effectively a £8k underspend against in- year plans.

- 20.4. **Rights of Way.** £11k underspend. These are timing variances due to projects invoices not aligning with the timescales in the budget. There are also outstanding debtors and creditors in the National Trails (appendix 3).
- 20.5. **Access for All.** £11k underspend. These are timing variances against budget which was carried forward from 2018/19 but which was not spent at 30<sup>th</sup> June 2019; this should be resolved by the date of the next quarterly report.

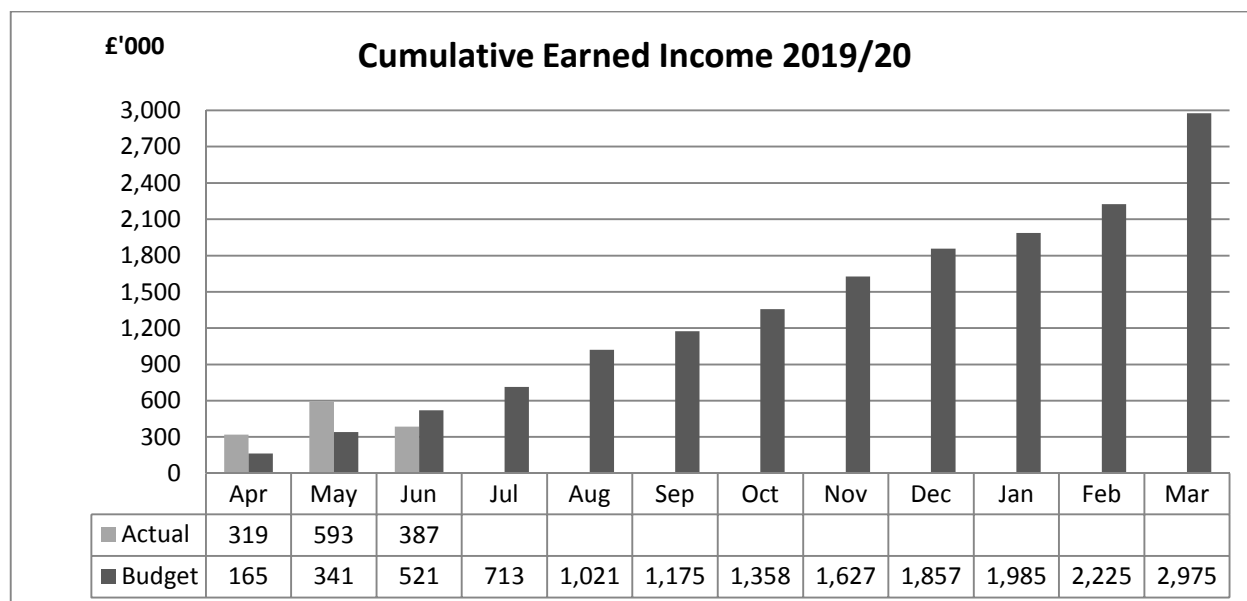
### **Adequate Programmes**

- 20.6. **Historic Environment.** £10k underspend on Scheduled Monuments and Buildings at Risk.
- 20.7. **Development Planning.** £12k overspend; a £10k social and economic study was undertaken in quarter one which was originally budgeted for in quarter two.
- 20.8. **Landscape Features.** £15k overspend. This programme incorporates Year 1 of the new Westmorland Dales Landscape Partnership, the spending for which has been budgeted using estimated cash flow timings. It is likely that this will not run exactly in line with those estimated cash flows; this is just a timing issue as there is a finite four year plan to complete all 20 component projects.
- 20.9. **Volunteers & Apprentices.** £10k underspend on Volunteer expenses and Apprentices.
- 20.10. **Tourism.** £16k underspend; budget timing variances on cycling events and the Destination Dales project.

### **Limited Programmes**

- 20.11. **National Park Centres.** £22k overspend, mainly due to earlier-than-planned spending on the Grassington refurbishments, originally budgeted for January 2020.
- 20.12. **Car Parks & Toilets.** £30k underspend. Mainly due to additional income of £25k.
- 20.13. **Sustainable Development.** £10k overspend due to paying grants ahead of budgeted schedule; this budget is unpredictable as it is reliant on applicants applying for support.

## 21. Earned Income



21.1. 'Earned Income' comprises all income other than the National Park Grant from Defra.

21.2. Total earned income for the three months to 30 June 2019 was £387k, £134k below the budget projection of £521k. The Authority had not received £214k income which relates to activities in 2018/19 due to the timing of the related grant payments (appendix 3) - if the debtors income had been received by 30 June 2019, the true income figure would have been £601k (£80k ahead of target). This dip in income is temporary.

21.3. Explanations for variances with a value of more than £10k are as follows:

### **Additional Income**

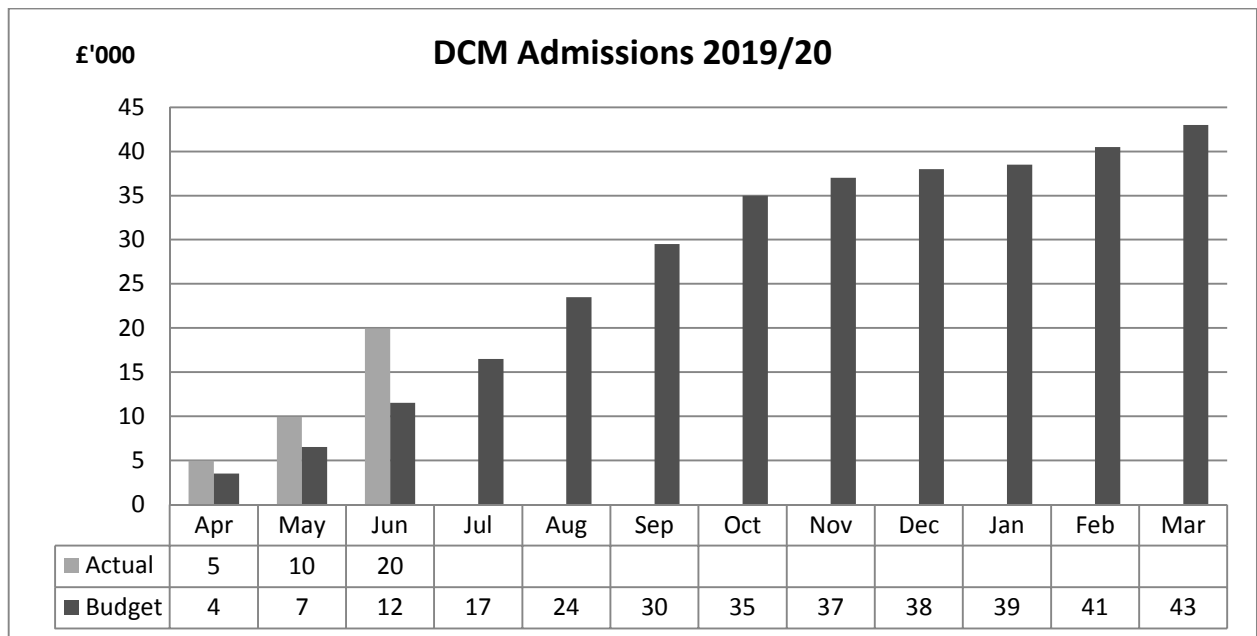
- Car Parks & Toilets **+£25k**;
- Three Peaks (Rights of Way) **+£23k**.

### **Behind budgeted Income**

- Pennine Trails Debtors (Rights of Way) **-£157k**; this programme has corresponding creditors to match against; when the income is received, it will be paid out to partners; this is a timing issue which will be resolved by the next quarterly report.
- Land Management Debtors **-£23k**;
- Westmorland Dales (Landscape Features) **-£11k**; timing variance

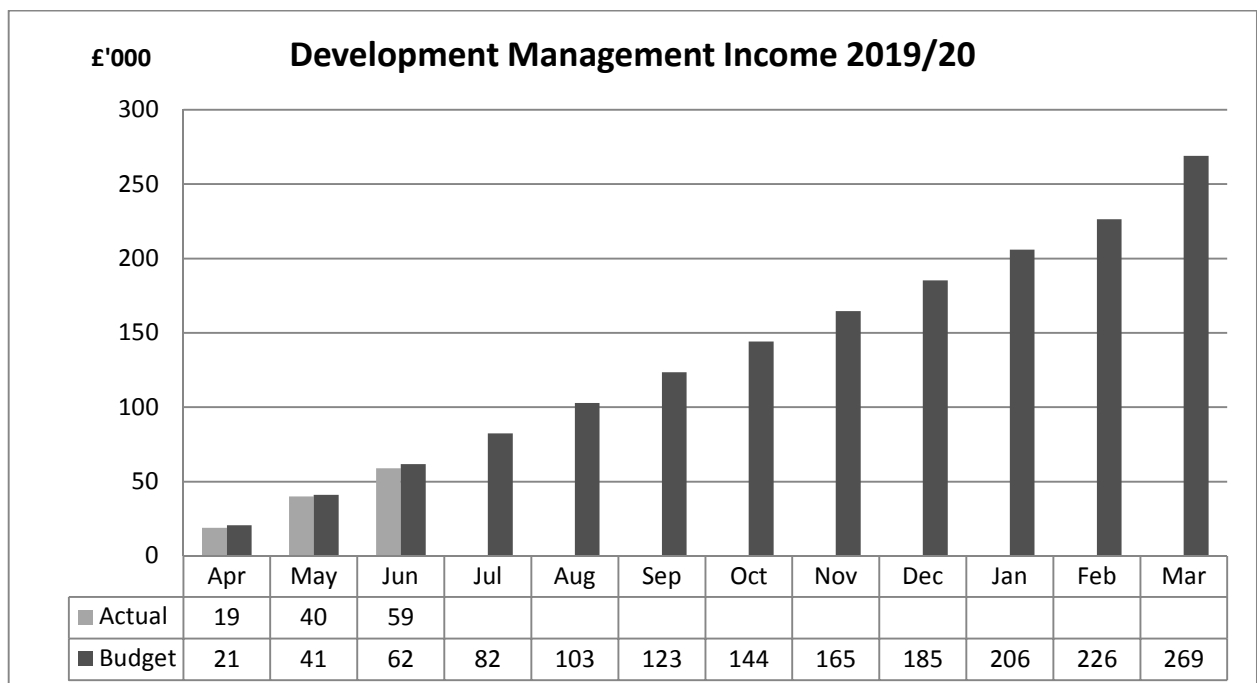
## 22. DCM Admissions Income

22.1. Admissions income was £8k above target.



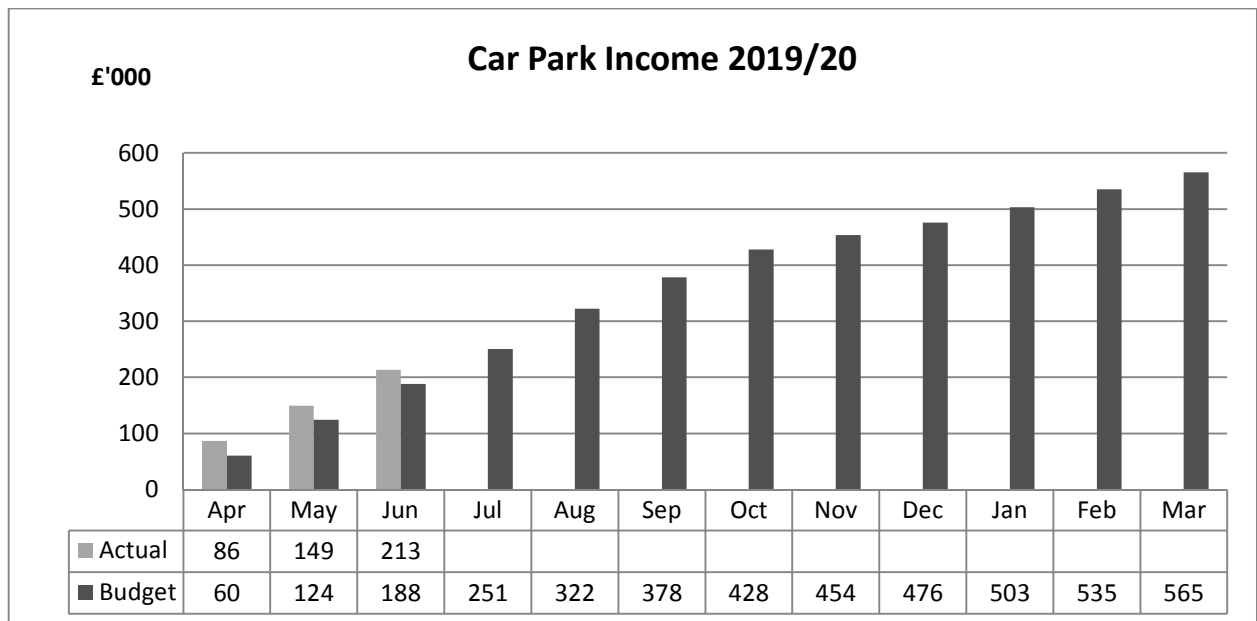
## 23. Development Management Income

23.1. Total Income for Planning Fees and related charges was £3k behind target.



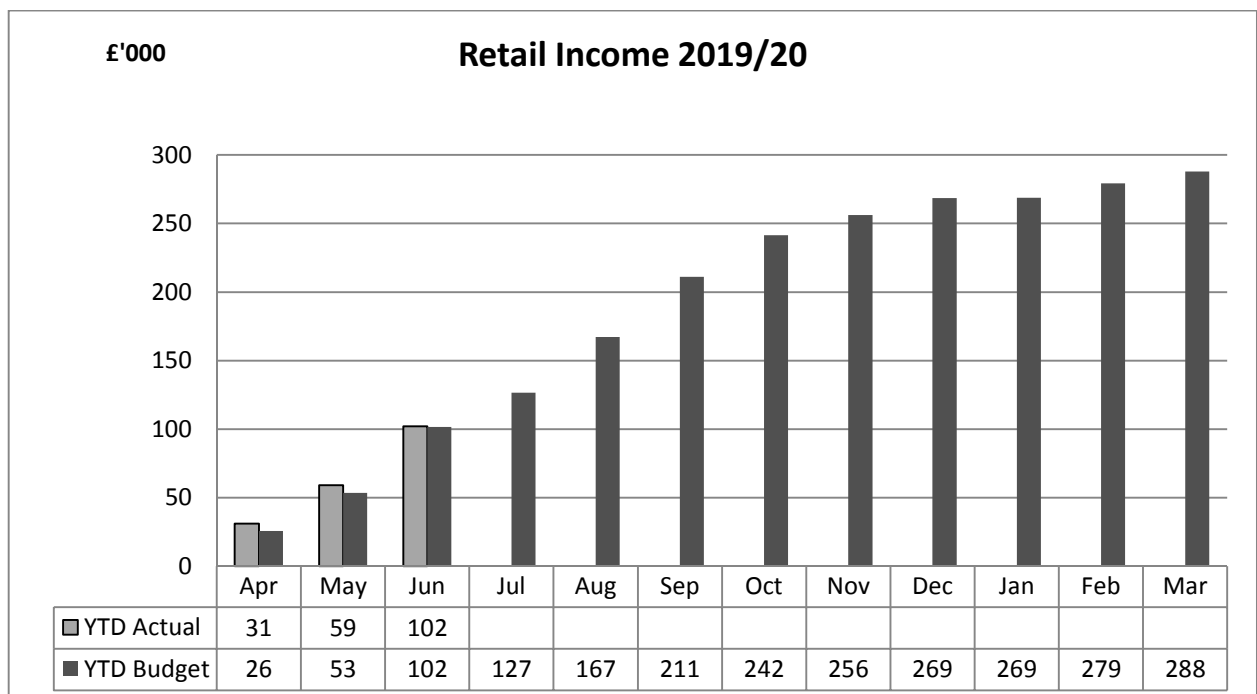
## 24. Car Park Income

24.1. Income was £25k above target.



## 25. Retail Income

25.1. Gross income was on target, at £102k; after taking account of the profit margin on the cost of goods sold, this represents a net income of £41k.





## 26. Delegations

26.1. In line with the Authority's Financial Regulations, certain procurement-related decisions are reported to this Committee; this is a requirement whenever one of the permitted exceptions to the standard procedure for awarding a contract is invoked. The following eight delegations were agreed during the period from 1<sup>st</sup> April 2019 to 30 June 2019:

Description	Approved	Date
<p><b>Printer Contract.</b> The Authority had 2 contracts for printers with 2 suppliers, one ending July 2019, the other in 2020. To align the 2 contracts to maximise economies of scale a proposal was agreed with Ricoh for early termination of the 2020 contracts to align with the July 2019 contract, and a new 5 year lease for new printers. The contract is available through a local government procurement framework (this has already taken account of public procurement regulations, so participating avoids the need for the Authority to undertake a separate tendering process), and the alignment of the contracts would not have been possible through another supplier due to the existing Ricoh contract obligations. The cost of the 5 year lease is similar to the old contract, at £44k. .</p>	Director of Corporate Services	05/04/19
<p><b>Social and Economic Housing Study.</b> Quotes were sought from four suppliers; the scoring matrix for selecting the contractor was a mix of cost and quality. Scoring on this basis the top submission was other than the lowest quote, with the chosen supplier offering the required quality. The contract was awarded to Edge Economics £48k.</p>	Director of Corporate Services	03/05/19
<p><b>Westmorland Dales Project – Staff Accommodation.</b> Over the past 18 months, a number of options for providing accommodation for the Westmorland Dales Project team have been examined, including a former nursery (unsuitable due to water ingress), new build options, and temporary porta cabin accommodation. The chosen option is a purpose built office/workshop facility on the Sidings Industrial Estate at Tebay, offered as a 3 year lease for£9k PA, with year 1 discounted by 50% to take into account refurbishment works. Whilst three quotes were not sought for this item of expenditure, more than three options were examined.</p>	Chief Executive	03/05/19
<p><b>Electric Car Charging Points.</b> Five suppliers were investigated and three quotes were sought, but only 2 quotes were received; the lowest quote from Podpoint was accepted £18k.</p>	Director of Corporate Services	13/05/19
<p><b>Legal Services, support work.</b> The Authority operates a call-off contract with Scarborough Borough Council for legal work and advice, at set charge rates. Although the annual value of this work is typically low, the cumulative value over the 3 years of the contract's life is likely to exceed £5k. A single supplier was sought (renewing the contract with Scarborough BC), based on FR 5.2.2, 'significant and demonstrable benefits in service or VFM are likely'.</p>	Director of Corporate Services	13/05/19
<p><b>Planning IT System.</b> Research was undertaken to identify potential software packages which could meet the requirements of the Planning Section, and demonstrations by the potential suppliers were arranged. The Agile product demonstrated the best fit to the Authority's criteria, and is available through the Government GCloud Digital Marketplace Framework Agreement. Project core set up costs are £36k, with annual</p>	Director of Corporate Services	16/05/19

maintenance costs at £14k.		
<b>Design for Bank Repairs, River Lune, Kirby Lonsdale.</b> Four companies were invited to quote for detailed proposals on the design of repair works but only one company submitted a quote. The quote from CBEC Eco-Engineering was accepted, at £19k.	Director of Corporate Services	05/06/19
<b>Kuboto Excavator.</b> Three quotes were requested to part exchange the 10 year old excavator with a new one, including requests for delivery times, to allow for use of the Excavator on works this summer. Two quotes were received but company providing the lowest quote (£15.5k) couldn't deliver until August 2019, so the next lowest quote was accepted (P.V. Dobson, £15.8k) as they could supply the vehicle in July.	Director of Corporate Services	07/06/19

**Michelle Clyde**  
**Head of Finance**    17/08/19

## Financial Performance against Budget for the three months to 30 June 2019

	2019/20	QUARTER 1 - MONTH 3			2019/20
	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
	£'000	£'000	£'000	£'000	£'000
<b>Programme Bids</b>					
<b>Priority Programmes</b>					
Staff Costs	681.5	170.4	165.3	5.1	516.2
Programme Costs	98.5	53.0	14.7	<b>38.3</b>	83.8
Income	(269.0)	(61.7)	(58.9)	(2.9)	(210.1)
<b>Development Management Total</b>	<b>511.0</b>	<b>161.6</b>	<b>121.1</b>	<b>40.5</b>	<b>389.9</b>
Staff Costs	606.4	151.6	157.6	(6.0)	448.7
Programme Costs	342.3	37.8	32.3	5.5	310.0
Income	(313.6)	(13.3)	9.9	<b>(23.3)</b>	(323.6)
<b>Land Management-Biodiversity Total</b>	<b>635.0</b>	<b>176.1</b>	<b>199.9</b>	<b>(23.8)</b>	<b>435.2</b>
Staff Costs	434.9	108.7	108.6	0.1	326.3
Programme Costs	730.9	92.7	(50.3)	<b>143.0</b>	781.2
Income	(420.9)	(5.0)	127.3	<b>(132.3)</b>	(548.2)
<b>Rights of Way Total</b>	<b>744.9</b>	<b>196.4</b>	<b>185.7</b>	<b>10.8</b>	<b>559.2</b>
Staff Costs	138.1	34.5	35.4	(0.9)	102.7
Programme Costs	88.1	23.8	11.3	<b>12.5</b>	76.7
Income	(34.7)	(1.9)	(1.6)	(0.3)	(33.0)
<b>Access For All Total</b>	<b>191.5</b>	<b>56.5</b>	<b>45.1</b>	<b>11.4</b>	<b>146.4</b>
<b>Total Priority Gross Costs</b>	<b>3,120.7</b>	<b>672.5</b>	<b>475.0</b>	<b>197.5</b>	<b>2,645.7</b>
<b>Total Priority Income</b>	<b>(1,038.2)</b>	<b>(82.0)</b>	<b>76.7</b>	<b>(158.7)</b>	<b>(1,115.0)</b>
<b>Total Priority Net Cost</b>	<b>2,082.5</b>	<b>590.5</b>	<b>551.7</b>	<b>38.8</b>	<b>1,530.8</b>
<b>Adequate Programmes</b>					
Staff Costs	84.5	21.1	16.2	4.9	68.3
Programme Costs	163.2	50.5	66.9	<b>(16.4)</b>	96.3
Income	(83.6)	(18.9)	(28.2)	9.2	(55.4)
<b>Dales Countryside Museum Total</b>	<b>164.0</b>	<b>52.7</b>	<b>54.9</b>	<b>(2.2)</b>	<b>109.2</b>
Staff Costs	132.8	33.2	36.2	(2.9)	96.7
Programme Costs	60.7	18.8	7.5	<b>11.2</b>	53.1
Income	(35.0)	(1.2)	(2.7)	1.5	(32.3)
<b>Historical Environment Total</b>	<b>158.5</b>	<b>50.8</b>	<b>41.0</b>	<b>9.8</b>	<b>117.5</b>
Staff Costs	89.5	22.4	22.3	0.0	67.2
Programme Costs	75.0	0.3	12.0	<b>(11.8)</b>	63.0
Income	(20.0)	0.0	0.0	0.0	(20.0)
<b>Development Planning Total</b>	<b>144.5</b>	<b>22.6</b>	<b>34.4</b>	<b>(11.8)</b>	<b>110.1</b>

	2019/20	QUARTER 1 - MONTH 3			2019/20
	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
Staff Costs	0.0	0.0	0.0	0.0	0.0
Programme Costs	670.9	67.3	41.4	<b>25.9</b>	629.5
Income	(593.4)	(25.0)	(14.1)	<b>(10.9)</b>	(579.2)
<b>Landscape Features Total</b>	<b>77.5</b>	<b>42.3</b>	<b>27.3</b>	<b>15.0</b>	<b>50.3</b>
Staff Costs	167.1	41.8	41.3	0.5	125.8
Programme Costs	199.2	51.2	39.6	<b>11.6</b>	159.6
Income	(50.1)	(11.1)	(9.5)	(1.6)	(40.5)
<b>Volunteers &amp; Apprentices Total</b>	<b>316.3</b>	<b>81.9</b>	<b>71.4</b>	<b>10.5</b>	<b>244.8</b>
Staff Costs	112.5	28.1	28.8	(0.7)	83.7
Programme Costs	90.0	31.9	14.9	<b>17.0</b>	75.1
Income	(18.5)	0.0	(0.2)	0.2	(18.4)
<b>Tourism Total</b>	<b>184.0</b>	<b>60.0</b>	<b>43.6</b>	<b>16.4</b>	<b>140.5</b>
Total Adequate Gross Costs	1,845.4	366.5	327.2	39.3	1,518.2
Total Adequate Income	(800.5)	(56.2)	(54.7)	(1.5)	(745.8)
<b>Total Adequate Net Cost</b>	<b>1,044.8</b>	<b>310.3</b>	<b>272.5</b>	<b>37.8</b>	<b>772.3</b>
<b>Limited Programmes</b>					
Staff Costs	338.8	84.7	78.3	6.4	260.5
Programme Costs	424.5	94.2	123.7	<b>(29.5)</b>	300.8
Income	(352.7)	(104.1)	(105.0)	0.9	(247.7)
<b>National Park Centres Total</b>	<b>410.6</b>	<b>74.8</b>	<b>97.0</b>	<b>(22.2)</b>	<b>313.7</b>
Staff Costs	66.5	16.6	16.3	0.3	50.2
Programme Costs	314.8	95.2	91.0	4.3	223.8
Income	(588.8)	(192.6)	(218.3)	<b>25.6</b>	(370.5)
<b>Car Parks-Toilets Total</b>	<b>(207.5)</b>	<b>(80.8)</b>	<b>(111.0)</b>	<b>30.2</b>	<b>(96.5)</b>
Staff Costs	37.1	9.3	9.2	0.0	27.9
Programme Costs	314.4	35.7	46.2	<b>(10.5)</b>	268.2
Income	0.0	0.0	0.0	0.0	0.0
<b>Sustainable Development Total</b>	<b>351.5</b>	<b>45.0</b>	<b>55.5</b>	<b>(10.5)</b>	<b>296.1</b>
Staff Costs	110.6	27.6	30.9	(3.2)	79.7
Programme Costs	51.8	21.3	11.4	9.9	40.3
Income	(30.0)	0.0	0.0	0.0	(30.0)
<b>Visitor Management Total</b>	<b>132.4</b>	<b>48.9</b>	<b>42.3</b>	6.7	<b>90.1</b>
Total Limited Gross Costs	1,658.5	384.7	407.0	<b>(22.4)</b>	1,251.5
Total Limited Income	(971.4)	(296.7)	(323.3)	<b>26.5</b>	(648.2)
<b>Total Limited Net Cost</b>	<b>687.1</b>	<b>87.9</b>	<b>83.8</b>	<b>4.2</b>	<b>603.3</b>
<b>Programme Summary</b>					
Total Programme Gross Costs	6,624.5	1,423.7	1,209.2	<b>214.5</b>	5,415.3
Total Programme Income	(2,810.2)	(434.9)	(301.3)	<b>(133.6)</b>	(2,508.9)
<b>Total Programme Net Cost</b>	<b>3,814.4</b>	<b>988.8</b>	<b>907.9</b>	<b>80.8</b>	<b>2,906.4</b>

	2019/20	QUARTER 1 - MONTH 3			2019/20
	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
<b>Corporate Employment and Central Costs</b>					
Conservation and Communities Staff Costs	143.5	35.9	28.1	7.8	115.4
Conservation and Communities Staff Income	0.0	0.0	0.0	0.0	0.0
Park Management Staff Costs	349.6	87.4	87.6	(0.2)	262.1
Corporate Staff Costs	890.2	222.6	215.6	7.0	674.7
Corporate Staff Income	0.0	0.0	(0.1)	0.1	0.1
Vacancy Factor 2%	(38.7)	(9.7)	0.0	(9.7)	(38.7)
Other Employee Related Costs	34.5	22.2	22.1	0.1	12.4
Other Employee Related Income	(13.0)	(13.0)	(12.0)	(1.0)	(1.0)
<b>TOTAL CORPORATE EMPLOYMENT COSTS</b>	<b>1,366.2</b>	<b>345.4</b>	<b>341.2</b>	<b>4.2</b>	<b>1,026.0</b>
Support Services	249.1	135.6	98.6	<b>37.0</b>	150.6
Support Services Income	(106.1)	(66.3)	(61.3)	(5.1)	(44.9)
CEO Support	15.0	11.0	10.2	0.8	4.8
CEO Support Income	0.0	0.0	(1.3)	1.3	1.3
Legal Services	14.9	2.2	1.3	0.9	13.5
Legal Services Income	(17.0)	(4.3)	(10.2)	5.9	(6.8)
Office Accommodation	110.0	27.4	25.4	2.0	84.5
Office Accommodation Income	(9.7)	(2.4)	(0.6)	(1.9)	(9.1)
Health and Safety	7.8	3.6	0.4	3.2	7.3
Member	116.8	27.3	26.9	0.4	89.9
IT Licences, Consumables and Support	135.9	51.1	46.9	4.2	89.0
Communications and Web Services	103.7	29.0	22.2	6.9	81.5
Communication Income	(19.5)	(0.2)	(0.1)	(0.1)	(19.4)
Land Holdings and Maintenance	35.6	19.5	10.6	8.9	24.9
Land Holdings and Maintenance Income	0.0	0.0	(0.1)	0.1	0.1
Training	40.1	10.0	7.2	2.9	33.0
Training Income	0.0	0.0	0.0	0.0	0.0
<b>TOTAL CENTRAL COSTS</b>	<b>676.5</b>	<b>243.8</b>	<b>176.4</b>	<b>67.4</b>	<b>500.2</b>
<b>SUMMARY</b>					
<b>National Park Grant</b>	(5,229.8)	(1,307.5)	(1,307.5)	0.0	(3,922.4)
<b>Other Income</b>	(2,975.5)	(521.0)	(386.8)	<b>(134.2)</b>	(2,588.6)
<b>Total Income</b>	<b>(8,205.3)</b>	<b>(1,828.5)</b>	<b>(1,694.3)</b>	<b>(134.2)</b>	<b>(6,511.0)</b>
<b>Gross Expenditure</b>	8,832.6	2,099.0	1,812.4	<b>286.6</b>	7,020.2
<b>Net expenditure (excluding National Park Grant)</b>	<b>3,602.8</b>	<b>791.5</b>	<b>504.9</b>	<b>286.6</b>	<b>3,097.8</b>
<b>In-Year Deficit/(Surplus)</b>	<b>627.3</b>	<b>270.5</b>	<b>118.1</b>	<b>152.4</b>	<b>509.2</b>
<b>FUNDED BY EARMARKED RESERVES:</b>					
<b>In-Year Deficit/(Surplus)</b>	<b>627.3</b>	<b>270.5</b>	<b>118.1</b>	<b>152.4</b>	<b>509.2</b>
<b>Opportunity Fund</b>	<b>49.0</b>				
<b>Total Budget 2019/20</b>	<b>676.3</b>	<b>270.5</b>	<b>118.1</b>	<b>152.4</b>	<b>509.2</b>

## Budget movements for the three months to 30 June 2019

<b>SUMMARY</b>			
Description	EXPENDITURE	INCOME	TOTAL
	£'000	£'000	£'000
<b>Original Budget Surplus</b>			<b>102.3</b>
<i>Opportunity Fund Projects</i>	11.0	0.0	11.0
Carry Forward Budgets from 2018/19 (F&R 28 May 2019)	540.0	(89.3)	450.6
Additional Funding/Income	54.7	(78.8)	(20.1)
Corrections/Cancellations (from/to General Reserve)	45.1	0.4	45.5
Transfers from/(to) Reserves	38.0	0.0	38.0
<b>Total In-Year Changes</b>	<b>688.7</b>	<b>(167.7)</b>	<b>525.0</b>
	<b>688.7</b>	<b>(167.7)</b>	<b>627.3</b>

<b>OPPORTUNITY FUND</b>					
				Balance 31/03/19	60.0
QTR	No	Description	EXPENDITURE	INCOME	TOTAL
			£'000	£'000	£'000
1	1	The Big National Park Picnic contribution	1.0		1.0
1	2	Careers Material - apprentice videos	5.0		5.0
2	3	Air source heat pump - Grassington NPC	5.0		5.0
<b>Total movement from/(to) Opportunity Fund</b>			<b>11.0</b>	<b>0.0</b>	<b>11.0</b>
				<b>Opportunity Fund Balance Available</b>	<b>49.0</b>

1 APRIL 2019 To 30 JUNE 2019

QUARTER 1 - MONTH 3

**VIREMENTS TO THE BUDGET - DETAIL**

QTR	No	Description	EXPENDITURE	INCOME	TOTAL
			£'000	£'000	£'000
<b>Carry Forward Budgets from 2018/19 (F&amp;R 28 May 2019)</b>					
			<b>540.0</b>	<b>(89.3)</b>	<b>450.6</b>
<b>Additional Funding/Income</b>					
1	1	Payment by Results additional income/costs	1.0	(2.0)	(1.0)
1	2	Tees-Swale Habitat Assessment Income		(18.6)	(18.6)
1	3	PTES Dormice	22.8	(22.8)	0.0
1	4	Education -YDMT HF Holidays Contribution	2.4	(2.4)	0.0
1	5	National Trails additional funding confirmed	15.8	(15.8)	0.0
1	6	Stories in Stone	7.0	(7.0)	0.0
1	7	Income missed from Dairy Days Budget		(0.5)	(0.5)
1	8	Volunteer Conference	5.7	(5.7)	0.0
1	9	NPP Sponsorship-Forest Holidays	1.5	(1.5)	0.0
1	10	NPP Sponsorship-Clif	2.5	(2.5)	0.0
			<b>54.7</b>	<b>(78.8)</b>	<b>(20.1)</b>

<b>VIREMENTS TO THE BUDGET - DETAIL</b>				
<b>Corrections/Cancellations (from/to General Reserve)</b>				
1	1	Travel Expenses Facilitation Fund (missed in original budget)	5.5	5.5
1	2	Land Management Admin Post (Temp)	8.0	8.0
1	3	DCM Additional Rates Bill (Mezzanine) - appealed against	16.0	16.0
1	4	Train repair budget brought forward to 17/18 so budget not needed in 18/19	(2.0)	(2.0)
1	5	Café - correction of income budget		0.4
1	6	Cleaning budget correction	4.2	4.2
1	7	NPPL Subscription - agreed Authority March 2019	10.0	10.0
1	8	National Parks UK subscription (missed in original budget)	21.3	21.3
1	9	Everybody Benefits subscription/SNPS	0.5	0.5
1	10	Westmorland Dales budget reduced to match expected costs (4 year budget stays the same - just moving between years)	(17.9)	(17.9)
1	11	Correction of salary budget	4.7	4.7
1	12	SDF0146 Underspend	(0.2)	(0.2)
1	13	SDF0130/0174/0134 Underspend, withdrawn and expired	(5.1)	(5.1)
			<b>45.1</b>	<b>0.4</b>
<b>Transfers from/(to) Reserves</b>				
1	1	IT Reserve- Articulate licence/RDS cross-over year maint. cover	12.2	12.2
1	2	General Reserve	15.8	15.8
1	3	General Reserve	10.0	10.0
			<b>38.0</b>	<b>0.0</b>
<b>TOTAL Movements From/(to) Reserves</b>			<b>688.7</b>	<b>(167.7)</b>
				<b>525.0</b>



**Debtor's position**

Figures for debtors (income due) are routinely included within each year's annual (final) Accounts; this ensures that the appropriate sums are classed as 'income' for that year, although the money was yet to be received. This accounting transaction is then 'reversed' in the next financial year, and the appropriate 'debtor' value is matched off against money received. This adjustment ensures income is accounted for in the year it is due regardless of when it is received. The following income for 2018/19 debtors was still outstanding at 30 June 2019, which has the effect of temporarily decreasing the income position in 2019/20:

<b>Programme</b>	<b>Description</b>	<b>£</b>
Land Management	Woodland Trust Grant Dormice	15,000
Land Management	Facilitation Fund Grant Q4	10,474
Land Management	Payment by Results	6,550
Rights of Way	Pennine Trails - Natural England	171,931
Rights of Way	BMC Crowd Funding - Mend our Mountains	9892
		<u>213,847</u>

**Creditor's position**

Figures for creditors (payments due) are routinely included within each year's annual (final) Accounts; this ensures that the appropriate sums are classed as 'expenditure' for that year, although the money had not been paid out. This accounting transaction is then 'reversed' in the next financial year, and the appropriate 'creditor' value is matched off against the payments made. This adjustment ensures that expenditure is accounted for in the year it relates to regardless of when it eventually gets paid. The following expenditure for 2018/19 creditors was still unpaid at 30 June 2019, which has the effect of temporarily decreasing the expenditure position in 2019/20:

<b>Programme</b>	<b>Description</b>	<b>£</b>
Land Management	Yorwoods Grant	3,000
Rights of Way	Pennine Trails - Natural England	137,690
Corporate	Pension actuary report	660
Dales Countryside Museum	Conservation of water wheel	1381
		<u>142,731</u>