YORKSHIRE DALES
National Park Authority

✧ ***Please note start time of meeting*** ✧

AGENDA

MEETING: **FINANCE AND RESOURCES COMMITTEE**
[Membership: John Blackie, Chris Clark, Nick Cotton, Richard Foster, Brenda Gray, Valerie Kendall, Carl Lis, Steve Macaré, Jocelyn Manners-Armstrong, Julie Martin, Ian McPherson, Gillian Quinn and Karin Sedgwick.]

VENUE: **The National Park Authority Office, Yoredale, Bainbridge**

DATE/TIME: **Tuesday, 12 September 2017 at 11.30am**

✧ **Please see the attached "*NOTES FOR MEMBERS OF THE PUBLIC AND AUTHORITY MEMBERS*"** ✧

BUSINESS

Part One – "Procedural" items		***Indicative Duration***	***Page No***
1.	Membership of the Committee		***1***
2.	Election of Chairman		
3.	Election of Deputy Chairman		
4.	Minutes of the meeting held on 23 May 2017		***3***
5.	Public Questions / Statements		
6.	Apologies for absence		
7.	Declarations of lobbying		

Part Two – Items/Reports which require a decision from Members

Part Three – Items/Reports which are for Members to note

8.	Draft Statement of Final Accounts 2016/17	*(10 mins)*	***7***
9.	Financial Progress report: 1st quarter to 30th June 2017	*(10 mins)*	***77***
10.	Income Generation Strategy: progress update	*(5 mins)*	***93***

		Indicative Duration	***Page No***
11.	Staffing	*(5 mins)*	***97***
12.	Sickness Absence.	*(5 mins)*	***99***

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13. Urgent business - where the Chairman has agreed that there are special circumstances.

David Butterworth
Chief Executive
National Park Authority Office
Yoredale, Bainbridge
31 August 2017

Note - Tea/coffee will be available before/during the meeting.
A light, sandwich lunch will be provided prior to this Committee, for those members who also serve on Finance & Resources Committee.

Finance and Resources Committee – Terms of Reference

To act on behalf of the Authority in relation to the proper administration of the Authority's financial affairs, except as provided in (b) below (where the final decision on the annual budget is made by the Authority), and including:-

a) cash balances, capital or reserve funds, borrowing arrangements and the investment of any surplus funds;
b) management and monitoring of financial forecasts and budgets, and making recommendations to the Authority regarding the annual allocation of resources;
c) overseeing the application of the Local Government Superannuation Acts and associated regulations;
d) ensuring that the Authority makes adequate insurance arrangements;
e) advising the Authority in relation to its Members' Allowances Scheme and dealing with related matters.

To determine the Authority's personnel policies and monitor their implementation, including administration, recruitment, training, discipline (including dismissal), determination of wage and salary scales, health and safety, regrading, grievances, conditions of service and welfare of all staff and the legislation relating to industrial relations and pensions, except that the Authority shall be responsible for all matters concerning the appointment of the Chief Executive (National Park Officer).

To act on behalf of the Authority in relation to any matters, powers or duties concerned with the securing, management and disposal of the resources, including land, property and other assets, necessary to fulfil the Authority's statutory purposes, agreed policies and strategic direction, including monitoring the efficient and effective use of these resources.

Member Information: Authority wifi at Yoredale
USER NAME: guest; PASSWORD: yoredale

NOTES FOR MEMBERS OF THE PUBLIC AND AUTHORITY MEMBERS

1. Declarations of Interest:

Authority Members should make any declarations of interest at the start of the appropriate item.

2. Public Questions/Statements:

The National Park Authority has allocated up to 15 minutes at the start of meetings to allow members of the public the opportunity to ask questions and/or to make statements that relate to the work of the Authority or the appropriate Committee. Anyone wishing to ask a question or make a statement **must 'register'** that intention with the Chief Executive by 12 noon on the working day before the meeting. More detailed guidance is available from the Authority's Committees Officer. (This procedure is in addition to the opportunity to speak on planning applications at the Planning Committee.)

For anyone registered to speak at today's meeting – the Chairman will call you at the appropriate time – each Speaker will have up to three minutes.

3. Filming/Recording of Meetings:

The National Park Authority routinely records all full Authority and Planning Committee Meetings. Filming/recording of Authority meetings, Committee and sub-committee meetings is permitted provided it does not disrupt the smooth running of the meeting.
The Chairman reserves the absolute right to ask for filming or recording of a meeting to cease if, in his/her opinion, continuing to film/record would be disruptive to, or prejudice, proceedings. Ultimately the Chairman may suspend or adjourn the meeting.
Anyone filming a meeting is asked only to focus on those actively participating. Those attending National Park Authority meetings should be aware that they may be filmed and that attendance at the meeting signifies agreement to this.
The Authority cannot accept responsibility for the content of any recording made, once it has been taken away from the Authority's premises.

4. Health & Safety:

All members of the public **and** Authority members should sign the Visitors Book on entering and leaving the building – this is necessary in order that, if the building has to be evacuated, all persons can be accounted for.

In the event of the fire alarms being activated, all those present at the meeting should leave the building by the main entrance (if possible), go straight across the car park (with the central wall on your left) and assemble at the far right-hand side of the lower part of the car park by the Fire Assembly Point. Please go **straight** to the Assembly Point as not doing so may delay checks that everyone is accounted for.

5. Meeting Room(s) Hearing Loop:

As well as using a conference sound system at Authority and Planning Committee meetings, each of the rooms used for formal meetings of the Authority and its Committees has an induction loop system fitted.
If you have a hearing aid with a 'T' setting, please switch it to 'T'.

6. Agenda Papers:

The agenda and all public reports for meetings of the Authority (and each of its Committees) are normally available for public inspection five working days before the meeting. The papers are also posted on the Authority's website and a **limited** number of copies are available for reference at each meeting.

If you have any general enquiries/comments about the above or the way in which the Authority's decision-making processes operate, please contact the Committees Officer by post (to Yoredale, Bainbridge, Leyburn, DL8 3EL); telephone 0300 456 0030; or email: secretariat@yorkshiredales.org.uk.

YORKSHIRE DALES
National Park Authority

Committee Membership and Member Champions

as at 27 July 2017

Member	Appointing body	Planning	Audit & Review	Finance & Resources	Standards
M'ship/Quorum→		*17/7*	*12/6*	*13/6*	*5/3*
Blackie John	NYCC	✓		✓	
Clark Chris	SoS(P)	✓		✓	
Cotton Nick	CCC	S2		✓	
Donovan Judith	SoS		✓		✓
Foster Richard	CDC	S1		✓	✓
Gray Brenda	SLDC	✓		✓	
Heseltine Neil	SoS(P)	S1	✓		✓
Heseltine Robert	CDC	✓	✓		
Ireton David	NYCC	S1	✓		✓
Kendall Valerie	EDC	✓		✓	
Kirkbride Allen	SoS(P)	✓	✓		S
Lis Carl	CDC	S2		✓	
Macaré Steve	SoS	S1		✓	
Manners-Armstrong Jocelyn	SoS	✓		✓	✓
Martin Julie	SoS	✓		✓	
McPherson Ian	SoS(P)	✓		✓	
Munday Jim	SoS	✓	✓		
Pattison Margaret	LCyC	✓	✓		
Peacock Yvonne	RDC	✓	✓		
Quinn Gillian	NYCC	✓		✓	
Sedgwick Karin	NYCC			✓	
Swain Neil	SoS	✓	✓		
Thornton-Berry Caroline	RDC	✓	✓		
Towneley Cosima	LCC	✓	✓		
Welch Richard	NYCC	✓	✓		

CDC= Craven District Council; EDC= Eden District Council; LCyC= Lancaster City Council;
RDC=Richmondshire District Council; SLDC=South Lakeland District Council;
CCC=Cumbria County Council; LCC= Lancashire County Council; NYCC= North Yorkshire County Council;
SoS=Secretary of State; SoS(P)=Secretary of State (Parish);

CHAIRMEN AND DEPUTY CHAIRMEN		
Date elected	***Chairman***	***Deputy Chairman***
Authority (27/06/17)	Carl Lis	Ian McPherson
Planning (11/07/17)	Caroline Thornton-Berry	Julie Martin
Audit and Review (11/07/17)	Yvonne Peacock	Jim Munday
Finance and Resource (13/9/16)	Jocelyn Manners-Armstrong	Nick Cotton
Standards (01/11/16)	Jocelyn Manners-Armstrong	-

MEMBER CHAMPIONS		
Area of responsibility	***Member appointed***	***Term of appointment***
Natural Environment	Ian McPherson	Nov15 – Nov18
Cultural Heritage	Julie Martin	Sep14 – Sep17
Recreation Management	Nick Cotton	Dec16 – Dec19
Promoting Understanding	Judith Donovan	June17 – June20
Development Management	Robert Heseltine	June15 – June18
Sustainable Development	Chris Clark	Sept16 – Sept19
Corporate Management	Steve Macaré	June15 – June18

YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 1**

FOR INFORMATION

Committee: **FINANCE AND RESOURCES**
Date: **12 September 2017**

Report **MEMBERSHIP OF THE COMMITTEE**

1. At the Authority meeting on 27 June 2017, it was agreed that the membership of the Committee would be:

	Name of Member	***Category of membership***
1	John Blackie	Local authority – appointed by North Yorkshire County Council
2	Chris Clark	Secretary of State (Parish)
3	Nick Cotton	Local authority – appointed by Cumbria County Council
4	Richard Foster	Local authority – appointed by Craven District Council
5	Brenda Gray	Local authority – appointed by South Lakeland District Council
6	Valerie Kendall	Local authority – appointed by Eden District Council
7	Carl Lis	Local authority – appointed by Craven District Council
8	Steve Macaré	Secretary of State
9	Jocelyn Manners-Armstrong	Secretary of State
10	Julie Martin	Secretary of State
11	Ian McPherson	Secretary of State (Parish)
12	Gillian Quinn	Local authority – appointed by North Yorkshire County Council
13	Karin Sedgwick	Local authority – appointed by Richmondshire District Council

Julie Payne
Committees Officer
21 August 2017

Background documents: None

YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 4**
FINANCE AND RESOURCES COMMITTEE

Minutes of the meeting held at Yoredale, Bainbridge on Tuesday, 23 May 2017

Present:

Chris Clark, Nick Cotton, Valerie Kendall, Carl Lis, Steve Macaré,
Jocelyn Manners-Armstrong (in the Chair), Julie Martin and Ian McPherson

COPIES OF ALL DOCUMENTS CONSIDERED ARE IN THE MINUTE BOOK

[Members observed a minute's silence in memory of the victims of the Manchester bombing.]

13/17 MINUTES

RESOLVED –

That the minutes of the meeting held on 14 February 2017, having been printed and circulated, be taken as read and be confirmed and signed by the Chairman as a correct record.

14/17 PUBLIC QUESTIONS/STATEMENTS

No notifications of public questions or of the intention to make a statement had been received.

15/17 APOLOGIES FOR ABSENCE

Apologies for absence were received from Brenda Gray and Caroline Thornton-Berry.

16/17 DECLARATIONS OF LOBBYING

No declarations of lobbying were made at the meeting.

17/17 ACTION PLAN 2017/18

CONSIDERED – the report of the Director of Conservation & Community

RESOLVED –

That the Action Plan, as the basis for managing the Authority's day-to-day work in 2017/18, be approved, with the addition of a further action to develop the Authority's overall approach to tackling listed buildings that are at risk.

18/17 DRAFT FINANCIAL OUTTURN REPORT – YEAR ENDING 31 MARCH 2017

CONSIDERED – the report of the Head of Finance and Resources.

RESOLVED –

That

i. the contents of the report be noted;

ii. the carry-forward of the budget allocations, totalling £455k, listed in Appendix 4 of the report be approved;

and

iii. a revision to the 2017/18 budget, being the allocation of £7k a year for three years to part-fund a Woodland Project Officer post, be agreed.

19/17 REVIEW OF FINANCIAL REGULATIONS

CONSIDERED – the report of the Treasurer

RESOLVED –

That the revised version of the Authority's Financial Regulations, appended to the report, be approved.

20/17 OPPORTUNITIES FUND PROPOSAL: BUCKDEN PIKE SUMMIT RIDGE PATH

CONSIDERED – the report of the Area Manager Southern Dales

RESOLVED –

That the allocation of £6k from the Opportunities Fund be agreed, to contribute towards the flagging of 216m of the Buckden Pike summit ridge path.

21/17 SUSTAINABLE DEVELOPMENT FUND – ANNUAL SUMMARY

CONSIDERED – the report of the Sustainable Development Officer

RESOLVED –

That the report be noted.

22/17 INCOME GENERATION STRATEGY: PROGRESS UPDATE

CONSIDERED – the report of the Director of Conservation and Community.

Members congratulated staff on the cultural shift that has taken place in the organisation which has seen staff moving from relying almost wholly on government grants for funding to generating substantial amounts of income for the Authority.

RESOLVED –

That the report be noted.

23/17 ANNUAL HEALTH & SAFETY REPORT

CONSIDERED – the report of the Head of HR and Communications.

RESOLVED –

That the report be noted.

24/17 HUMAN RESOURCES REPORT

CONSIDERED – the report of the Head of HR and Communications.

RESOLVED –

That the report be noted.

25/17 STAFFING

CONSIDERED – the report of the Head of HR and Communications.

RESOLVED –

That the report be noted.

26/17 SICKNESS ABSENCE

CONSIDERED – the report of the Senior Administrative Officer.

RESOLVED –

That the report be noted.

YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 8**

Committee: **FINANCE AND RESOURCES**
Date: **12 September 2017**

Report: **DRAFT STATEMENT OF FINAL ACCOUNTS (SOFA) 2016/17**

Purpose of report

1. To provide Members of this Committee with the opportunity to review the draft Statement of Final Accounts (SOFA) for 2016/17.

Recommendation

2. Members are asked to note the draft SOFA for the financial year ended 31 March 2017, which will be presented to the Authority on 26 September 2017 for approval and for signature by the Chair of the Authority.

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 (Corporate) Action Plan objective 26, to 'operate corporate governance and financial arrangements that are fit for purpose, as evidenced through the Annual Governance Statement, the Annual Governance Report, and an unqualified audit opinion'.

Background

4. This committee has the opportunity to review and raise any questions about the SOFA for 2016/17, prior to submission and sign off by the Authority and the external auditor on 26 September 2017.

Statutory Process

5. The Accounts and Audit Regulations 2015 require the SOFA for the year ended 31 March 2017 to be signed by the Treasurer on or before 30 June 2017.

6. Following the Treasurer's approval, the draft SOFA was subject to external audit by Ernst & Young LLP as the appointed Independent Auditor. Assuming that the resulting audit opinion is unqualified, these draft accounts will become the final accounts for the Authority for 2016/17. However, it should be noted that, as in previous years, it may be necessary to make minor adjustments to these accounts (for example, as a result of differences between the actual cost of activities that were

covered by estimated provisions as at 31 March 2017), in which case a revised version will be tabled for approval at the Authority meeting on 26 September 2017.

Statement of Accounts

7. A draft SOFA for the Authority's accounting year 2016/17 is attached as an **Appendix**. The format and content of this document must comply with the "CIFPA Code of Practice on Local Authority Accounting: A Statement of Recommended Practice (SORP)" and is therefore largely outside the control of this Authority.

8. During July and August 2017, the Authority's external auditors (Ernst & Young LLP) undertook the fieldwork required to produce the Audit Certificate; as this work was not complete at the date of this report, a number of pages of the draft SOFA have been left blank. Once the audit is complete, this document will include the required audit certificate.

9. The Authority's Finance Section will be undertaking additional checks and reconciliations on the accounts as presented here up to the date of the Authority meeting, and any necessary adjustments will be reported accordingly at that meeting.

10. The day to day financial reporting arrangements of the Authority are designed to fit with our own organisational requirements, and so are different from the statutory year-end accounting requirements. The expenditure figures reported within the SOFA are therefore not directly comparable to the draft Outturn figures that were reported to this Committee on 23 May 2017. A reconciliation of the two figures can be found in the draft SOFA in the (new) Expenditure and Funding Analysis on page 16, which is laid out as follows:

    Column 1 The outturn report as at 31 March 2017

    Column 2 Pension adjustments to comply with IAS 19 to replace pension payments made by the employer with the actual operating cost of providing retirement benefits; this adjustment had not been made at the date of the earlier report, pending receipt of data from the North Yorkshire Pension Fund.

    Column 3 Accumulated absences account; the Authority is obliged to make a provision for untaken leave due at 31 March 2017, and this column represents the change in that provision from the previous year (in this case a slight increase, to £42k).

    Column 4 Reclassification of revenue funding of items defined as capital expenditure

    Column 5 Depreciation of fixed assets

    Column 6 Reallocation of overhead costs following the principles of the Best Value Accounting Code of Practice

Column 7 Reclassification of interest received and an adjustment for an over-accrual of a year-end Debtor.

Column 8 Expenditure totals as reported in the SOFA

The Accounts review process for 2018

11. The Government is bringing forward the date by which public bodies are required to sign off their annual accounts next year, from September to July. This will require the Authority to change its approval process, including – potentially - the involvement of this committee in that process. A paper setting out the options for next year will be presented to the Authority meeting on 26 September 2017.

Niall Goulding
Head of Finance and Resources

24 August 2017

YORKSHIRE DALES
National Park Authority

YORKSHIRE DALES NATIONAL PARK AUTHORITY

STATEMENT OF ACCOUNTS

2016/2017

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STATEMENT OF ACCOUNTS

Explanatory Foreword

INTRODUCTION

1. The Yorkshire Dales National Park Authority (the Authority) was constituted on 1 April 1997 under the Environment Act 1995.

2. The Authority's role is clearly defined in Parliament by two statutory purposes:

   - To conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park, and

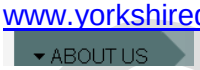
   - To promote opportunities for the understanding and enjoyment of the special qualities of the area by the public.

3. In performing the above the Authority is also required to foster the economic and social well-being of local communities within the National Park.

4. The management and direction of the Authority is determined by the National Park Management Plan which is developed together with partner organisations operating within the Park on a five year cycle. It can be found on our website under:

   www.yorkshiredalesmanagementplan.org.uk.

5. The Corporate Plan is developed from the National Park Management Plan to implement the objectives in the latter; and then further refined into an annual action plan. Both documents can be found on our website under:

   www.yorkshiredales.org.uk – 'About us', Click on the arrow ▾ to the left of the green box 

   and select 'How We Work', scroll down and click on 'Corporate Plan and Action Plan"

6. The Authority's achievements against objectives are reported annually. Reports for 2016/17 will be available shortly and will be found on our website under:

   Paper: YDNPMP Annual Report, June 2017

   www.yorkshiredalesmanagementplan.org.uk – go to: 'Achieving our Vision, 'Measuring our Performance', download the latest report at the bottom of the page.

   Paper: Review of Authority Performance

   www.yorkshiredales.org.uk – go to: 'About us', 'How we Work', 'Committee Meetings', 'Forthcoming Meetings', click on Audit and Review Committee, search for the appropriate year and the above report will be in the July papers.

7. The membership of the Yorkshire Dales National Park Authority is set out in legislation (Environment Act 1995). The overall role of the twenty five Members is to ensure that the

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Authority fulfils National Park Purposes and does so in a way that best reflects the special qualities of the Park.

Members have a duty to achieve the efficient, effective and accountable governance of the organisation in the best interests of the National Park, and to provide leadership, scrutiny and direction in pursuing the aim of sustainable development – balancing and integrating environmental, social and economic considerations.

- Fifteen Members are appointed from the local County Councils (North Yorkshire, Cumbria and Lancashire) and District Councils (Craven, Eden, Richmondshire and South Lakeland) and Lancaster City Council.

- Ten Members are appointed by the Secretary of State; of these ten, six are 'national' appointments, in recognition of the national status of the area, and four represent the parishes in the National Park.

Details about our Members can be found on our website under:

- www.yorkshiredales.org.uk – go to: 'About us', 'Our People', 'Members', 'Meet the Members'

8. Details of our various committees and reports from those committees can be found on our website under:

    - www.yorkshiredales.org.uk – go to: 'About us', 'How We Work', 'Committee Meetings', 'Forthcoming Meetings'

9. In 2016/17 the Authority employed 135 full and part time staff (82 female and 53 male).

10. Included in the above staff numbers were 5 Directors or Senior Managers (2 female and 3 male).

11. The Authority's accounts for the year ended 31 March 2017 are presented in the format laid down in the Code of Practice on Local Authority Accounting in the United Kingdom: 2014/15 ('The Code') published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and approved by the Accounting Standards Board.

    The Statements included in the accounts are as follows:

    a) **Explanatory Foreword –** the purpose of this is to indicate the most significant matters impacting on the Authority's financial position. In particular it shows the Authority's financial performance and the economy, efficiency and effectiveness of its use of resources.

    b) **Movement in Reserves Statement –** this shows the movement in the year on the different reserves held by the Authority, analysed into 'usable reserves' and other reserves. The Surplus on the Provision of Services line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income and

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Expenditure Statement. The net increase/decrease before Transfers to Earmarked Reserves line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

c) **Expenditure and Funding Analysis** – this shows the accounting cost in the year of providing services, and reconciles the annual outturn results reported to Members in May 2017 with the Comprehensive Income & Expenditure Account (see (d), below). The outturn position reported to committee is summarised in the Foreword under Summary of Revenue Spending on page 8. The outturn report is prepared on a different basis from the accounting policies used in preparing the Income & Expenditure Account, in particular:
    - No charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the Revaluation Reserve and amortisations are charged in the Comprehensive Income and Expenditure Statement).
    - Actual capital expenditure and income is included in committee reports but taken out of the Comprehensive Income and Expenditure Statement, which just shows revenue.
    - The cost of retirement benefits is based on cash flows (payment of employer's pension contributions) rather than current service cost of benefits accrued in the year.
    - Recharges: In line with SERCOP requirements, central costs are allocated to service lines using a reallocation basis relevant to the type of cost. Accounting Policy 12 indicates the costs that are excluded from the reallocation.

d) **Comprehensive Income and Expenditure Statement -** this shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices. It shows income receivable and expenditure incurred in the year by the Authority in order to undertake its activities and services. It includes gains or losses relating to the revaluation of assets and the actuarial valuation of the pension fund assets and liabilities, which do not arise out of the Authority's provision of services.

e) **Balance Sheet –** this shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. The total net asset value of the Authority (assets less liabilities) is matched by the value of the total reserves held by the Authority. Reserves are reported in two categories, the first being usable reserves that may be used to provide services subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second being reserves that cannot be used to provide services. This includes reserves that hold unrealised gains and losses (such as the revaluation reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement of Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

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f) **Cash Flow Statement –** this shows the change in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generated and used cash and cash equivalents, classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of grant income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been paid for from resources which are intended to contribute to the Authority's future service delivery.

12. These accounts are supported by a Summary of Significant Accounting Policies detailing the basis upon which the accounts have been prepared, estimation techniques used and supplementary notes which provide further information on the figures stated in the accounting statements.

13. The tables in this document are prepared in spread sheets and are rounded to one decimal place; this can cause slight rounding differences in the table totals.

14. **Annual Governance Statement** – this statement sets out the framework for financial control and corporate governance which the Authority has in place to ensure that its business is conducted in accordance with the law and proper standards and that public money is safeguarded. It is included at the end of this document but does not form part of the Statement of Accounts.

15. The Authority is an admitted body to the North Yorkshire Pension Fund ('The Fund'), which is part of the Local Government Pension Scheme (the 'LGPS').

16. The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2014 being linked to final salary. Benefits after 31 March 2014 are based on Career Average Revalued Earnings scheme. Details of the benefits earned over the period covered by the following disclosure are set out in 'The Local Government Pension Scheme Regulations 2013' and 'The Local Government Pension Scheme (Transitional Provisions, Savings and Amendment) Regulations 2014'.

Change in net position on the Local Government Pension Scheme (LGPS)

17. Members' attention is drawn to Note 17, which discloses the status of the Authority's overall liability in relation to its participation in the LGPS. As at 31 March 2017, the net liability (assets minus liabilities) stood at **£4.283m**, an increase in the liability of **£0.278m** on the previous year's value (£4.005m).There are a number of factors that have resulted in a net increase to the deficit:

- Assets increased in real terms by £4.690m. The scheme's liabilities are calculated using a discount rate set with reference to corporate bond yields. The Fund holds a significant proportion of growth assets which while expected to outperform corporate bonds in the long term, creates volatility and risk in the short term in relation to accounting figures;

- Liabilities increased by £4.968m, which includes £3.921m due to changes in financial assumptions. An decrease in corporate bond yields will increase the value placed on liabilities for accounting purposes;

- The majority of the pension liabilities are linked to either pay or price inflation. Higher inflation expectations will lead to a higher liability value. The assets are either unaffected or loosely correlated with inflation meaning that an increase in inflation will increase the deficit and vice versa; inflation remains at historically low levels.

- The majority of the Fund's obligations are to provide benefits for the life of the members following their retirement, so increases in the life expectancy will result in an increase in the liabilities.

- Although the organisation's pension liabilities will be paid out over many years into the future, accounting rules require that the value is based on bond yields on the last day of the financial year. This can cause volatility in year-end valuations.

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SUMMARY OF REVENUE SPENDING

18. The main components of the budget for 2016/17 and a comparison with the actual position are set out overleaf. These figures are prior to the reallocation of corporate costs as required by the Service Reporting Code of Practice for Local Authorities (SERCOP) and charges for the use of assets.

Outturn Summary of Revenue Spending

Expenditure	**Actual**	**Budget**	**Variance**
	£'000	£'000	£'000
Conservation of Natural Environment	649	773	124
Conservation of Cultural Heritage	204	385	181
Recreation Management	1,567	1,673	106
Promoting Understanding	1,099	1,208	109
Rangers, Estate Services & Volunteers	292	355	63
Development Control	610	639	29
Forward Planning	304	474	170
Corporate Management	1,572	1,544	(28)
Total Expenditure	**6,297**	**7,051**	**754**

Income	**Actual**	**Budget**	**Variance**
	£'000	£'000	£'000
Conservation of Natural Environment	(125)	(135)	(10)
Conservation of Cultural Heritage	(68)	(104)	(36)
Recreation Management	(1,164)	(1,133)	31
Promoting Understanding	(393)	(395)	(2)
Rangers, Estate Services & Volunteers	(18)	(53)	(35)
Development Control	(335)	(270)	65
Forward Planning	(33)	(18)	15
Corporate Management	(55)	(44)	11
Total Income	**(2,191)**	**(2,152)**	**39**
Net Expenditure	**4,106**	**4,899**	**793**

	Actual	**Budget**	**Variance**
	£'000	£'000	£'000
Financed By:			
National Park Grant	(4,541)	(4,541)	0
Balance (from)/to reserves	435	(358)	(793)
	(4,106)	**(4,899)**	**(793)**

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19. The Authority has reported an apparent net favourable variance against budget of **£793k** in 2016/17, however part of this is a product of accounting treatment, the most notable being that a number of projects, totalling **(£455k)**, were incomplete as at 31 March 2017; the budgets for which will be carried forward to complete this work in 2017/18.

20. Further movements which are not reflected in the above figures at 31 March 2017 are outlined in the reconciliation within the Expenditure & Funding Analysis.

21. The Useable Reserves balance of **£2,826k** consists of Earmarked Reserves totalling **£1,961k** (£730k Contingency Reserve; £455k Carry Forward Budgets; £140k Opportunities Fund for 2017/18; £190k Property (Maintenance) Reserve; £215k IT (replacement and upgrade) Reserve; £85k Car Park Ticket Machines Replacement Reserve; £42k Development Management System Reserve; £86k Broadband Loans Reserve; £18k Capital Reserve) and a General Reserve of **£865k**. The General Reserve will provide match funding for future grant-funded projects currently under development.

22. Revenue Working Balance: The Authority prudently seeks to maintain a permanent balance sheet reserve as a contingency against unexpected events. At present, the Authority has a target objective for the level of this contingency reserve to be set at 10% of total budget spend, which is met by the current level of the Contingency Reserve (**£730k**).

23. Future Funding: The Authority is funded mainly by a DEFRA Core Grant. Grant for the next three years has been confirmed as £5,054.4k (2017/18), £5141.4k (2018/19) and £5229.8k (2019/20).

24. Major Capital Investments:

    - There were no major capital works during the year.

    - The Authority does not currently require any borrowing to finance its capital works.

25. Provisions and Contingencies:

    - Swaledale Barns and Walls Legacy which was received in 2011 (**£105.9k**); a project has been approved and this provision will be used to match fund a project funded by Heritage Lottery Fund which started in 2016/17. The legacy will be used for the restoration of traditional farm buildings in Swaledale.

26. Asset Revaluation:

    - The Authority commissions a full revaluation of its Land and Building assets every five years, the next one falling due on 31 March 2018. Interim desk top revaluations are completed each year to ensure assets are valued correctly; if there is a material difference in valuation, then this is reflected in the Accounts. For 2016/17, this exercise was undertaken by a MRICS-Registered Valuer employed by Bruton Knowles, using the guidance in the CIPFA

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2015/16 Code which includes the adoption of 'IFRS13 Fair Value Measurement'.

CHANGES IN ACCOUNTING POLICIES AND PRESENTATION OF THE ACCOUNTS

27. The policies are set out formally in the Statement of Accounting Policies. The policies adopted in 2016/17 are compliant with the Code of Practice on Local Authority Accounting in the United Kingdom: 2016/17.

28. There have been no changes in policy.

RICHARD BURNETT
TREASURER TO THE YORKSHIRE DALES NATIONAL PARK AUTHORITY

Finance Department, Yorkshire Dales National Park Authority, Yoredale, Bainbridge, Leyburn, North Yorkshire, DL8 3EL

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YORKSHIRE DALES NATIONAL PARK AUTHORITY

Opinion on the Authority's financial statements

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Statement of Responsibilities for the Statement of Accounts

The Authority is required:

a) to make arrangements for the proper administration of its financial affairs and to ensure that one of its officers has the responsibility for the administration of those affairs. For the Authority, that officer is the S151 Treasurer;
b) to manage its affairs to secure the economic, efficient and effective use of resources and to safeguard its assets; and
c) to approve the Statement of Accounts.

The S151 Treasurer is responsible for the preparation of the Authority's Statement of Accounts, in accordance with proper practices set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ('the Code of Practice').

In preparing the statement of accounts, the S151 Treasurer has:

a) selected suitable accounting policies and applied them consistently;

b) made judgements and estimates that were reasonable and prudent, and;

c) complied with the Code.

The S151 Treasurer has also:

a) kept proper accounting records that were up to date; and

b) taken reasonable steps for the prevention and detection of fraud and other irregularities.

CERTIFICATE OF THE S151 TREASURER

I certify that the Statement of Accounts presents a true and fair view of the financial position of the Yorkshire Dales National Park Authority at the accounting date and the income and expenditure for the year ended 31 March 2017.

R Burnett
S151 Treasurer
Yorkshire Dales National Park Authority

26 September 2017

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CORE FINANCIAL STATEMENTS

Movement in Reserves Statement

		General Fund Balance £000	Earmarked General Fund Reserve £000	Capital Grants Unapplied £000	Total Usable Reserves £000	Unusable Reserves £000	Total Authority Reserves £000
Balance at 31 March 2016	**Page 18**	**(2,214.8)**	**(204.0)**	**0.0**	**(2,418.8)**	**(3,448.1)**	**(5,866.9)**
Deficit on the provision of services	Page 17	46.8	0.0	0.0	2.0	0.0	2.0
Other Comprehensive Income and Expenditure	Page 17	0.0	0.0	0.0	0.0	29.0	29.0
Total Comprehensive Income and Expenditure		**46.8**	**0.0**	**0.0**	**2.0**	**29.0**	**31.0**
Adjustment between accounting basis and funding basis under regulations	Note 2	(427.6)	0.0	0.0	(427.6)	427.6	0.0
Net increase before transfers to Earmarked Reserves		**(380.8)**	**0.0**	**0.0**	**(425.6)**	**456.6**	**31.0**
Transfers to/from Earmarked Reserves	Note 3	1,757.0	(1,757.0)	0.0	0.0	0.0	0.0
Transfers to/from Revaluation Reserve	Note 15	(26.6)	0.0	0.0	(26.6)	26.6	0.0
Increase in 2016/17		**1,349.6**	**(1,757.0)**	**0.0**	**(407.4)**	**483.2**	**75.8**
Balance at 31 March 2017	**Page 18**	**(865.2)**	**(1,961.0)**	**0.0**	**(2,826.2)**	**(2,964.9)**	**(5,791.1)**
Balance at 31 March 2015		**(2,002.3)**	**(204.0)**	**0.0**	**(2,206.3)**	**(1,905.6)**	**(4,111.9)**
Deficit on the provision of services	Page 17	3.9	0.0	0.0	3.9	0.0	3.9
Other Comprehensive Income and Expenditure	Page 17	0.0	0.0	0.0	0.0	(1,326.0)	(1,326.0)
Total Comprehensive Income and Expenditure		**3.9**	**0.0**	**0.0**	**3.9**	**(1,326.0)**	**(1,322.1)**
Adjustment between accounting basis and funding basis under regulations	Note 2	(216.4)	0.0	0.0	(216.4)	216.4	0.0
Net increase before transfers to Earmarked Reserves		**(212.5)**	**0.0**	**0.0**	**(212.5)**	**(1,109.6)**	**(1,322.1)**
Transfers to/from Earmarked Reserves	Note 3	0.0	0.0	0.0	0.0	0.0	0.0
Transfers to/from Revaluation Reserve	Note 15	0.0	0.0	0.0	0.0	(432.9)	(432.9)
Increase in 2015/16		**(212.5)**	**0.0**	**0.0**	**(212.5)**	**(1,542.4)**	**(1,754.9)**
Balance at 31 March 2016	**Page 18**	**(2,214.8)**	**(204.0)**	**0.0**	**(2,418.8)**	**(3,448.1)**	**(5,866.9)**

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Expenditure and Funding Analysis
For the year ending 31 March 2017

	Outturn figures	IFRS Adjustments IAS19	Accumulated Absences Account	Capital Assets	Depreciation Adjust.	Recharges	Interest & Technical Adjustment	Net Expenditure in Final Accounts
	£000	£000			£000	£000	£000	£000
	1	2	3	4	5	6	7	8
Conservation of Natural Environment	523.9	18.0	0.8	0.0	-	136.1	-	678.8
Conservation of Cultural Heritage	136.1	3.3	0.0	(3.7)	1.4	89.5	-	226.6
Recreation Management	403.4	20.7	(0.1)	0.0	74.3	404.0	44.8	947.1
Promoting Understanding	705.4	19.7	2.7	0.0	67.1	280.1	-	1,075.0
Rangers, Estate Services & Volunteers	274.1	6.7	1.2	0.0	-	105.8	-	387.8
Development Control	275.3	17.4	2.1	(2.4)	-	225.3	-	517.7
Forward Planning	271.4	4.6	0.6	0.0	-	58.9	-	335.5
Corporate Management	1,516.8	27.6	3.6	(6.9)	37.9	(1,299.7)	20.0	299.3
Non distributed costs	-	-	-	-	-	-	-	-
Net Cost of Services	4106.4	118.0	10.9	(13.0)	180.7	0.0	20.0	4,447.8.0
Interest Received							(20.0)	(20.0)
Net Loss on disposal of Fixed Assets	-	-		8.6	-	-	-	8.6
Pension Interest costs	-	131.0		-	-	-	-	131.0
National Park Grant & Levies	(4,540.6)	-		-	-	-	-	(4,540.6)
Net (Surplus) on Provision of Services	(434.2)	249.0	10.9	(4.4)	180.7	0.0	0.0	46.8
Surplus on revaluation of Land and Buildings	-	-	-	-	0.0	-	-	0.0
Actuarial gains on pension assets and liabilities	-	29.0	-	-	-	-	-	29.0
Total Comprehensive Income and Expenditure	**(434.2)**	**278.0**	**10.9**	**(4.4)**	**180.7**	**0.0**	**0.0**	**75.8**

Comprehensive Income and Expenditure Statement

For the year ending 31 March 2017

2015/16					2016/17		
Gross Expenditure	Income	Net Expenditure	Heading	Notes	Gross Expenditure	Income	Net Expenditure
£000	£000	£000			£000	£000	£000
707.9	(48.6)	659.3	Conservation of the Natural Environment		803.9	(125.1)	678.8
245.2	(31.1)	214.1	Conservation of Cultural Heritage		294.2	(67.6)	226.6
1,929.3	(1,133.2)	796.1	Recreation Management and Transport		2,066.2	(1,119.1)	947.1
1,294.6	(340.6)	954.0	Promoting Understanding		1,468.2	(393.2)	1,075.0
511.8	(22.9)	488.9	Rangers, Estate Services and Volunteers		406.1	(18.3)	387.8
788.4	(183.5)	604.9	Development Control		852.9	(335.2)	517.7
301.5	(12.0)	289.5	Forward Planning		368.4	(32.9)	335.5
321.6	(146.5)	175.1	Corporate and Democratic Core		354.2	(54.9)	299.3
0.0	0.0	0.0	Non Distributed Costs	27	0.0	0.0	0.0
6,100.3	**(1,918.4)**	**4,181.9**	**Cost of Services**		**6,614.1**	**(2,146.3)**	**4,467.8**
		0.0	Net Loss on disposal of Fixed Assets				8.6
		(17.5)	Interest and Investment Income	10			(20.0)
		(247.1)	Revaluation gains against previous losses in Comprehensive income and Expenditure	15			0.0
		157.0	Pension Interest Cost and Expected Return on Pension Assets	26			131.0
		(107.6)	**Financing and Investing Income and Expenditure**				**119.6**
		4,074.3	**Net Operating Expenditure**				**4,587.4**
		(4,070.4)	National Park Grant				(4,540.6)
		3.9	**Net Deficit on Provision of Services**				**46.8**
		(432.9)	Revaluation gains on Property, Plant and Equipment	15			0.0
		(1,326.0)	Actuarial losses/(gains) on pension assets and liabilities	17			29.0
		(1,758.9)	Other Comprehensive Income and Expenditure				29.0
		(1,755.0)	**Total Comprehensive Income and Expenditure**				**75.8**

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Balance Sheet
As at 31 March 2017

31 March 2016 £000		Notes	31 March 2017 £000
7,478.4	Property Plant and Equipment	5	7,284.1
6.5	Heritage Assets	6	6.5
0.0	Long Term Investments	6	80.6
7,484.9	**Long Term Assets**		**7,371.2**
129.9	Inventories	8	99.7
881.9	Short Term Debtors	9	790.0
2,125.3	Cash and Cash Equivalents	10	2,410.6
3,137.1	**Current Assets**		**3,300.3**
(178.6)	Cash and Cash Equivalents	10	-
(108.2)	Short Term Provisions	12	(150.0)
(432.4)	Short Term Creditors	11	(447.4)
(719.2)	**Current Liabilities**		**(597.4)**
(30.9)	Long Term Provisions	12	0.0
(4,005.0)	Pension Liability	26	(4,283.0)
(4,035.9)	**Long Term Liabilities**		**(4,283.0)**
5,866.9	**NET ASSETS**		**5,791.1**
204.0	Earmarked Reserves	3	1,961.0
2,214.8	General Fund Balance	Page 15	865.2
2,418.8	**Usable Reserves**		**2,826.4**
1,854.1	Revaluation Reserve	15	1,827.5
5,629.8	Capital Adjustment Account	16	5,462.1
(4,005.0)	Pension Reserve	17	(4,283.0)
(30.8)	Accumulated Absences Account	18	(41.7)
3,448.1	**Unusable Reserves**		**2,964.9**
5,866.9	**TOTAL RESERVES**		**5,791.1**

I confirm that theses accounts were approved by the Yorkshire Dales National Park Authority on 26 September 2017.

Signed on behalf of the Yorkshire Dales National Park Authority

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Chair of the Authority

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Cash Flow Statement
Year Ended 31 March 2017

31 March 2016 £000		31 March 2017 £000
	Operating Activities	
(3.9)	**Net Deficit on provision of services**	**(46.8)**
162.0	Depreciation	180.7
138.7	Increase/(Decrease) in creditors	15.0
(184.6)	(Increase)/Decrease in debtors	91.9
1.2	Decrease/(Increase) in inventories	30.2
335.0	Pension Liability (Note 26)	249.0
(247.1)	(Increase) in Revaluation of assets	0.0
0.0	Loss on disposal of Fixed Assets	8.6
(1.3)	(Decrease)/Increase in provisions	10.9
203.9	**Adjustment to net surplus on the provision of services for non-cash movements**	586.3
0.0	Adjustments for items included in the net surplus on the provision of services that are investing and financing activities	0.0
200.0	**Net Cashflows from Operating Activities**	**539.5**
	Investing Activities	
(32.2)	Purchase of property, plant and equipment (Note 5)	(13.0)
0.0	Sale of property, plant and equipment	18.0
(32.2)	**Net Cashflows from Investing Activities**	**5.0**
	Net Cashflows from Financing Activities	
0.0	Long term investments (Note 6)	(80.6)
167.8	**Net increase in cash and cash equivalent**	**463.9**
1,778.9	Cash or cash equivalents at the beginning of the reporting period	1,946.7
1,946.7	**Cash or cash equivalents at the end of the reporting period**	**2,410.6**

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Notes to the Core Financial Statements

1. IAS8, Accounting Policies, Changes in Accounting Estimates and Errors

None.

2. Adjustments Between Accounting Basis and Funding Basis Under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

	Usable Reserves			2016/17
Adjustments involving the Capital Adjustment Account	General Fund Balance **£000**	Capital Receipts Reserve **£000**	Capital grants Unapplied **£000**	**Unusable Reserves Movement £000**
Reversal of items debited or credited to the Comprehensive Income and Expenditure statement:				
Charges for depreciation	(180.7)	0.0	0.0	180.7
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:				
Capital Expenditure charged against the General Fund	13.0	0.0	0.0	(13.0)
Transfer of cash sale proceeds credited as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement				
Revaluation Gains allocated to the Provision of Services to reverse losses in previous year charged to the Provision of Services	0.0	0.0	0.0	0.0
Use of Capital Receipts Reserve to finance new capital expenditure	0.0	0.0	0.0	0.0
Adjustments primarily involving the Pensions Reserve:				
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement (note 26)	(755.0)	0.0	0.0	755.0
Employers Pension Contributions and direct payments to pensioners payable in the year	506.0	0.0	0.0	(506.0)
Adjustments primarily involving the Accumulated Absences Account:				
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from the remuneration chargeable in the year in accordance with statutory requirements	(10.9)	0.0	0.0	10.9
Total Adjustments	**(427.6)**	**0.0**	**0.0**	**427.6**

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Adjustments involving the Capital Adjustment Account	Usable Reserves			2015/16
	General Fund Balance £000	Capital Receipts Reserve £000	Capital grants Unapplied £000	Unusable Reserves Movement £000
Reversal of items debited or credited to the Comprehensive Income and Expenditure statement:				
Charges for depreciation	(162.0)	0.0	0.0	162.0
Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:				
Capital Expenditure charged against the General Fund	32.2	0.0	0.0	(32.2)
Revaluation Gains allocated to the Provision of services to reverse losses in previous years charged to the Provision of Services	247.1	0.0	0.0	(247.1)
Use of Capital Receipts Reserve to finance new capital expenditure	0.0	0.0	0.0	0.0
Adjustments primarily involving the Pensions Reserve:				
Reversal of items relating to retirement benefits debited or credited to the Comprehensive Income and Expenditure Statement (note 26)	(815.0)	0.0	0.0	815.0
Employers Pension Contributions and direct payments to pensioners payable in the year	480.0	0.0	0.0	(480.0)
Adjustments primarily involving the Accumulated Absences Account:				
Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from the remuneration chargeable in the year in accordance with statutory requirements	1.3	0.0	0.0	(1.3)
Total Adjustments	**(216.4)**	**0.0**	**0.0**	**216.4**

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3. Transfers To/From Earmarked Reserves

This note sets out the amounts set aside from the General Fund in earmarked reserves. The Authority's policy is that the Contingency Reserve is 10% of total budget expenditure.

Earmarked Reserves	1 April 2016	Movement	31 March 2017
Contingency Reserve	204.0	526.0	730.0
Carry Forward Budgets	0.0	455.0	455.0
Opportunities Fund	0.0	140.0	140.0
Property (Maintenance) Reserve	0.0	190.0	190.0
IT (Replacement and Upgrade)	0.0	215.0	215.0
Car Park Ticket Machines Replacement	0.0	85.0	85.0
Development Management System Reserve	0.0	42.0	42.0
Broadband Loans Reserve	0.0	86.0	86.0
Capital Reserve	0.0	18.0	18.0
Total	**204.0**	**1,757.0**	**1,961.0**

4. Grant Income

The Authority credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement in 2016/17.

	31 March 2016 £000	31 March 2017 £000
Credited to Non Specific Grant Income		
National Park Grant	4,070.4	4,540.6
	4,070.4	**4,540.6**
Credited to Services		
Natural England	440.8	419.0
English Heritage	23.9	29.7
Other	189.1	280.8
Total	**653.9**	**729.5**

5. (a) Property, Plant and Equipment

Movements in 2016/17	**Land and Buildings**	**Vehicles, Plant & Equipment**	**Total Assets**
Cost or Valuation	**£000**	**£000**	**£000**
At 1 April 2016	7,216.6	411.5	7,628.1
Additions	0.0	13.0	13.0
Disposals	(26.5)	0.0	(26.5)
Revaluation increases recognised in the Revaluation Reserve	0.0	0.0	0.0
Revaluation increases recognised in the **Surplus/Deficit** on the Provision of services	0.0	0.0	0.0

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Assets written down to the Capital Adjustment Account	0.0	0.0	0.0
At 31 March 2017	**7,190.1**	**424.5**	**7,614.6**
Accumulated Depreciation and Impairment			
At 1 April 2016	0.0	149.7	149.7
Depreciation Charge	142.4	38.4	180.7
Depreciation written down to the Capital Adjustment Account	0.0	0.0	0.0
Disposals	0.0	0.0	0.0
At 31 March 2017	**142.4**	**188.1**	**330.5**
Net Book Value			
At 31 March 2016	7,216.6	261.8	7,478.4
At 31 March 2017	7,047.7	236.4	7,284.1

Movements in 2015/16	**Land and Buildings**	**Vehicles, Plant & Equipment**	**Total Assets**
Cost or Valuation	**£000**	**£000**	**£000**
At 1 April 2015	6,912.6	436.9	7,349.5
Additions	0.0	32.2	32.2
Disposals	0.0	(57.6)	(57.6)
Revaluation increases recognised in the revaluation reserve	432.9	0.0	432.9
Revaluation increases recognised in the surplus/deficit on the provision of services	247.1	0.0	247.1
Assets written down to the capital adjustment account	(376.0)	0.0	(376.0)
At 31 March 2016	**7,216.6**	**411.5**	**7,628.1**
Accumulated Depreciation and Impairment			
At 1 April 2015	250.6	170.6	421.3
Depreciation Charge	125.3	36.7	162.0
Depreciation written down to			

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the capital adjustment Account	(376.0)	0.0	(376.0)
Disposals	0.0	(57.6)	(57.6)
At 31 March 2016	**0.0**	**149.7**	**149.7**
Net Book Value			
At 31 March 2015	6,662.0	266.2	6,928.2
At 31 March 2016	7,216.6	261.8	7,478.4

Heritage assets are noted separately (Note 6).

(b) Depreciation
The following useful lives and depreciation rates have been used in the calculation of depreciation:

- Buildings (but not the land they stand on) – between 30 and 50 years.
- IT Equipment - 4 years or relevant estimated useful lives if different.
- Other Plant and Equipment is depreciated over their various estimated useful lives.

(c) Major Capital Schemes
No major capital schemes took place during the year.

(d) Capital Expenditure
The capital expenditure of £13.0k on Fixed Assets was financed by revenue expenditure.

(e) Analysis of Fixed Assets
The following table gives an indication of the significant fixed assets of the Authority at 31st March 2017:

Buildings	**2016 Number**	**2017 Number**
National Park Centres	3	3
Museum/National Park Centre	1	1
Public Conveniences	11	11
Administrative Building	2	2
Total	**17**	**17**

The Authority operates five National Park Centres; one is situated within the Dales Countryside Museum, and the National Park Centre at Reeth is housed in a shared building not owned by the Authority.

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6. Heritage Assets and Long Term Investments

The Authority owns one Heritage Asset; a 10th Century Gold Viking Ring, which was purchased on the open market for £6.5k in December 2010; it is valued at cost which is considered to be its fair market value, and there is no depreciation.

The Authority has 3 loans outstanding, totalling £80.6k with Broadband for the Rural North, an Industrial and Provident Society, on 5 year terms repayable in 2021/22. Interest is accruing at rates between 4%-5%. Interest is repayable with the capital sum at the end of the loan period. The loans are unsecured.

7. Financial Instruments

(a) Financial Assets: Cash, loans and receivables

The Authority cash balance includes cash held with North Yorkshire County Council (NYCC), as well as cash held in a bank account in the name of the Authority. Cash held by the Authority is swept over to the account held by NYCC each evening and money in this account is available to the Authority within one day.

Financial Instruments are formally defined as contracts that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. For the Authority, this definition covers the instruments used in Treasury Management activity, in the lending of money for investment purposes.

The Authority's Treasury Management is defined by the CIPFA Code of Practice on Treasury Management. The code sets out a framework of operating procedures to reduce treasury risk and improve understanding and accountability regarding the Treasury position of the Authority.

The CIPFA Code of Practice on Treasury Management requires:

- A Treasury Management Policy Statement (TMPS) stating the Authority's policies and objectives for its treasury management activities; and
- A framework of Treasury Management Practices (TMPs) setting out the manner in which the Authority will seek to achieve the policies and objectives set out above and prescribing how it will manage and control those activities.

The twelve recommended Treasury Management Practices are reviewed and updated as and when necessary in the light of regulatory and/or local policy changes and cover the following areas:-

- Risk management;
- Performance measurement;
- Decision making and analysis;
- Approved instruments, methods and techniques;
- Organisation, clarity and segregation of responsibilities and dealing arrangements;
- Reporting requirements and management information arrangements;

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- Budgeting, accounting and audit arrangements;
- Cash and cash flow management;
- Money laundering;
- Training and qualifications;
- Use of external service providers; and
- Corporate governance

(b) Financial Instruments Balances

	31 March 2016 £000	31 March 2017 £000
Loans and Receivables Less than 1 year		
North Yorkshire County Council Treasury	2,125.3	2,391.7
Yorkshire Wildlife Loan	450.0	442.0
	2,575.3	**2,833.7**

The financial instruments balance figures shown consist of the nominal value of loans plus any accrued interest at that date. This complies with the requirements for financial instruments in accordance with The Code.

(c) Fair Value of Assets and Liabilities carried at Amortised Cost

The fair value can be assessed by calculating the present value of cash flows that will take place over the remaining term of the instruments, using the following assumptions:

- For loans receivable, the prevailing benchmark market rates have been used to provide fair value;
- Where an instrument (loan/investment) will mature in the next 12 months, the carrying amount is assumed to approximate fair value;
- The fair value of trade and other receivables is taken to be the invoiced or billed amount.

(d) Disclosure of nature and extent of risk arising from Financial Instruments

The Authority's activities expose it to a variety of financial risks, the key risks being:

- Credit Risk – the possibility that other parties may fail to pay amounts due to the Authority, including the Authority's cash balances held by NYCC;
- Liquidity Risk – the possibility that the Authority might not have funds available to meet its commitments to make payments;
- Market Risk – the possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rate movements.

(e) Procedures for Managing Risk

The Authority complies with the CIPFA Prudential Code, the CIPFA Treasury Management in the Public Services Code of Practice and the Investment Guide issued through the Local Government Act 2003. Risk is managed in the following ways:

- By adopting the requirements of the code of practice; and

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- By approving in advance, prudential indicator limits for the following three years in relation to:
  - The Authority's overall borrowing limits;
  - Its maximum and minimum exposures to fixed and variable interest rates;
  - Its maximum annual exposures to investments maturing beyond a year;
  - A legal agreement was signed by the Yorkshire Wildlife Trust in regard to the short term loan and its security and repayment

Credit Risk

Credit risk arises from deposits with banks and financial institutions as well as exposures to the Authority's customers. Deposits are managed through the contract with NYCC. Sales of goods are predominantly on a cash basis, and services are not delivered unless there is a signed legal grant agreement in place. The Authority receives income predominantly from other Government Bodies so reducing commercial risk. Payment terms are 30 days from invoice.
The debtors past due date but not impaired amount to £0.1k.

Days Past Due	Current	30	60	90	90+
	£000	£000	£000	£000	£000
Debtors Due	54.7	0.0	0.0	0.0	0.1

Liquidity Risk

The Authority has next-day access to investments and is funded centrally by DEFRA, grant funding is known in advance so working balances can be managed, and funding is received quarterly in advance. The Authority does not have any borrowing.

Market Risk

The Authority is exposed to interest rate movements on its investments. Movements in interest rates have a complex impact on the Authority, depending on how variable and fixed interest rates move across differing financial instrument periods. As the Authority has no borrowings the risk is restricted to a loss of earnings on interest income.

8. Inventories

The movement in inventories recorded on the balance sheet can be analysed as follows:

	2015/16			2016/17		
	Resale Stock	Footpath Stock	Total	Resale Stock	Footpath Stock	Total
	£000	£000	£000	£000	£000	£000
Opening Balance	**116.7**	**14.4**	**131.1**	**113.6**	**16.3**	**113.6**
Purchases	138.4	30.1	168.5	147.3	0.0	147.3
Recognised as an expense in year	(141.4)	(28.2)	(169.5)	(161.2)	0.0	(161.2)
Written off balances	(0.1)	0.0	(0.1)	0.0	(16.3)	0.0
Closing Balance	**113.6**	**16.3**	**129.9**	**99.7**	**0.0**	**99.7**

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9. Debtors

The debtors which are under 1 year are recorded as current assets on the balance sheet, and are analysed as follows:

	31 March 2016 £000	31 March 2017 £000
Central Government Bodies	247.1	239.3
Other Local Authorities	19.5	17.3
Other Entities and individuals	615.3	533.4
Total Debtors	881.9	790.0
Including Prepayments of	59.1	33.7

Provision for Doubtful Debt

A provision has not been provided for doubtful debts, as debtors past due are not considered to be doubtful debts.

10. Cash and Cash Equivalents

The balance of Cash and Cash Equivalents is made up of the following elements:

	31 March 2016 £000	31 March 2017 £000
Cash held by the Authority	1.5	1.5
Bank Current Account	(178.6)	17.4
Short Term Deposit with North Yorkshire County Council Treasury	2,123.9	2,391.7
Total Cash and Cash Equivalents	**1,946.8**	**2,410.6**

Interest received from the deposit with North Yorkshire County Council Treasury in 2016/17 was £20.0k (£17.5k 2015/16).

11. Creditors

The creditors which are due in less than 1 year and which are recorded as current liabilities on the balance sheet can be analysed as follows:

	31 March 2016 £000	31 March 2017 £000
Central Government Bodies	39.3	55.0
Other Local Authorities	154.8	165.8
Other Entities and individuals	238.3	226.6
Total Creditors	432.4	447.4
Including Income in Advance	75.3	103.9

12. Provisions

The provisions recorded on the balance sheet can be analysed as follows:

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Legacies and Section 106 Agreements
Section 106 payments are used to fund particular projects linked to planning applications and as such are carried as a provision until the obligations are fully satisfied. Legacy payments with specific work requests are held as provisions until suitable projects meeting the requirements of the legacy are completed. The Legacy for £105.9k has been earmarked for a project in the Swaledale area on barns and walls, which has been allocated for spending in 2017/18.

Accumulated Absences
Staff can carry over 5 days leave and up to 10 hours flexi time from one year to the next, the balance reflects the cost of the carried time valued using the hourly rate for 2017/18 being the year the benefit will be taken.

Provisions

	Section 106 Provisions	Legacies	Accumulated Absences	Total
	£000	£000	£000	£000
Balance At 31 March 2016	**2.5**	**105.9**	**30.8**	**139.1**
Additional Provisions Made in 2016/17	0.0	0.0	41.7	41.7
Amounts used in 2016/17	0.0	0.0	(30.8)	(30.8)
Unused amounts reversed in 2016/17	0.0	0.0	0.0	0.0
Balance At 31 March 2017	**2.5**	**105.9**	**41.7**	**150.1**
Short Term Provision 2016/17	**2.5**	**105.9**	**41.7**	**150.1**
Long term Provision 2016/17	**0.0**	**0.0**	**0.0**	**0.0**
Balance At 31 March 2015	**2.5**	**105.9**	**32.0**	**140.4**
Additional Provisions Made in 2015/16	0.0	0.0	30.8	30.8
Amounts used in 2015/16	0.0	0.0	(32.0)	(32.0)
Unused amounts reversed in 2015/16	0.0	0.0	0.0	0.0
Balance At 31 March 2016	**2.5**	**105.9**	**30.8**	**139.1**
Short Term Provision 2015/16	**2.5**	**75.0**	**30.8**	**108.2**
Long term Provision 2015/16	**0.0**	**30.9**	**0.0**	**30.9**

13. Usable Reserves
Movements in the Authority's usable reserves are detailed in the Movement in Reserves Statement.

14. Unusable Reserves
Movements in the Authority's unusable reserves are detailed in the Movement in Reserves Statement.

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15. Revaluation Reserve

The Code requires that the Revaluation Reserve reflects only changes that have arisen since 1 April 2007. On 31 March 2017 the Fixed Assets were revalued by Bruton Knowles using a desktop exercise and the change in asset values is below the materiality limit so is not reflected in the accounts for 2016/17.

A full revaluation will be undertaken in March 2018.

31 March 2016 £000		31 March 2017 £000
1,421.2	**Balance at 1 April**	**1,854.1**
680.0	Increase in value of Assets	0.0
0.0	Disposal of revalued assets	(26.6)
0.0	Difference between current value depreciation and historical cost depreciation	0.0
(247.1)	Increases recognised in the Provision of Service (Page 15)	0.0
432.9	**Increase/(Decrease) in 2016/17**	**(26.6)**
1,854.1	**Balance at 31 March**	**1,827.5**

16. Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement. The account is credited with the amounts set aside by the Authority as finance for the costs of acquisition, construction and enhancement.

The account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007.

31 March 2016 £000		31 March 2017 £000
5,512.5	**Balance at 1 April**	**5,629.8**
	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:	
(162.0)	Charges for depreciation and impairment of non current assets	(180.7)
247.1	Revaluation increases on Property, Plant and Equipment against prior decreases in Income Statement	0.0
0.0	Revenue expenditure funded from capital under statute	0.0

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5,597.6		5,449.1
0.0	Adjusting amounts written out of the revaluation reserve	0.0
5,597.6	Net written out amount of the cost of non-current assets consumed in year	5,449.1
	Capital Funding applied in the year:	
32.2	Capital expenditure charged against the General Fund	13.0
5,629.8	**Balance at 31 March**	**5,462.1**

17. Pension Reserve

The Pension reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Authority accounts for post employment benefits in its Comprehensive Income and Expenditure Statements as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs.

However, statutory arrangements require that benefits earned are financed as the Authority makes Employer's contributions to the pension fund, or eventually pays any pensions for which it is directly responsible.

The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Authority has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

The Authority participates in the North Yorkshire Pension Fund.

2015/16 £000		**2016/17 £000**
(4,996.0)	**Balance at 1 April**	**(4,005.0)**
1,326.0	Actuarial gains/(losses) on assets and liabilities	(29.0)
(815.0)	Reversal relating to retirement benefits debited or credited to the Provision of services in the Comprehensive Income and Expenditure Statement	(755.0)
480.0	Employers pensions contributions and direct payments to pensioners payable in the year	506.0
(4,005.0)	**Balance at 31 March**	**(4,283.0)**

18. Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the account.

2015/16	**2016/17**

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£000		£000
32.0	**Balance at 1 April**	30.8
(1.2)	Amount by which Officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	10.9
30.8	**Balance at 31 March**	**41.7**

19. Members' Allowances

The Authority paid the following amounts to Members of the Authority during the year; Member allowances were increased in line with the employee pay settlement. Full details of the Authority's Member Allowance Scheme, and of allowances paid to individual Members, are available on the Authority's website at www.yorkshiredales.org.uk

	2015/16 £000	2016/17 £000
Allowances	76.3	82.6
Expenses	10.5	9.7
Total	**86.8**	**92.3**

20. Agency Services

In 2016/17 the Authority had contracts with North Yorkshire County Council to provide personnel, IT, Investment, legal and health and safety services. Charges for those services in 2016/17 amounted to £7.6k (£8.5k in 2015/16).

21. External Audit Costs

The Authority incurred £12.1k expenditure in relation to the audit of the Statement of Accounts by Ernst & Young LLP in 2016/17 (£12.1k in 2015/16).

22. Officers' Remuneration

Regulations require the Authority to disclose the number of staff receiving payments, including taxable benefits and pension contributions, of more than £50k in the relevant financial year. The number of employees who receive a remuneration of over £50k are as follows:

Remuneration Band	**2015/16** No of Staff	**2016/17** No of Staff
£50,000 - £54,999	1	1
£55,000 - £59,999	0	0
£60,000 - £64,999	3	3
£65,000 - £69,999	0	0
£70,000 - £74,999	0	0
£75,000 - £79,999	0	0
£80,000 - £84,999	0	0
£85,000 - £89,999	0	0
£90,000 - £94,999	1	0
£95,000 - £99,999	0	1

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The Regulations also require the Authority to disclose the individual remuneration details of senior employees, under the following categories:
- salary, fees and allowances; bonuses; expenses allowance; compensation for loss of employment; employer's pension contribution, and any other emoluments.

Reimbursement of actual receipted expenses for business use are not shown in this analysis, and no allowances are paid for expenses.

The Regulations also require that persons whose basic salary is in excess of £150k per annum must be identified by name, and that certain senior employees whose basic salary is £50k or more per year but less than £150k, must be listed individually by way of job title. None of the senior officers received fees, bonuses or compensation for loss of employment or any other emoluments in 2015/16 or 2016/17.

The code states that staff who are employed on a part time basis must be included in this analysis if their full time equivalent salary exceeds £50k. The current part time (22.5 hours) Solicitor/Monitoring Officer falls into this bracket and the salary is shown as the actual pay received.

	2015/16	**2016/17**
	£	**£**
Chief Executive		
Basic Salary	83,077	83,908
Pension	11,132	11,244
Total	**94,209**	**95,152**
Director of Conservation & Community		
Basic Salary	55,835	56,394
Pension	7,482	7,542
Total	**63,317**	**63,936**
Director of Corporate Services		
Basic Salary	55,778	56,336
Pension	7,474	7,549
Total	**63,252**	**63,885**
Director of Park Services		
Basic Salary	46,689	48,096
Pension	6,256	6,445
Total	**52,945**	**54,541**
Solicitor/Monitoring Officer		
Basic Salary	33,348	33,682
Pension	4,469	4,513
Total	**37,817**	**38,195**
(Part time post - 22.5 hours per week)		

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23. Related Parties

The Authority is required to disclose material transactions with related parties. These are bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

Members of the Authority have direct control over the Authority's financial and operating policies. The total of members allowances paid in 2016/17 is shown in note 19. The Register of Members' Interests (which the Authority is required to maintain, in accordance with the National Park Authority Members Code of Conduct) and any disclosures of direct or indirect pecuniary interests made in accordance with section 94 of the Local Government Act 1972, were examined.

Many of the Authority's Members are also Members of parish, district and county councils and other organisations whose activities may or may be seen to affect those of the Authority. A number of Members are trustees of the Yorkshire Dales Millennium Trust and Hudson House Limited with which the Authority has close working relationships. Three transactions took place during the year with Members of the Authority in their personal capacity: purchases of lunches for Committee meetings from Cornhill Tea Rooms operated by Yvonne Peacock (£2.8k); contribution to a Parish Wildlife Project paid to Neil Heseltine (£1.4k) and purchase of milk supplies from Allen Kirkbride (£1.6k).

Officers have day-to-day control of the running of the Authority's affairs. No material related party transactions have occurred with officers in 2016/17.

Transactions with Related Parties in 2016/17:

					O/S Creditors		O/S Debtors
	Payments		Receipts		31 March 2017		31 March 2017
Related Parties Other	**£000**		**£000**		**£000**		**£000**
Hudson House Ltd	9.0		-		-		-
Yorkshire Dales Millennium Trust	31.8		(49.5)		0.1		(16.3)
Local Government							
Craven District Council	80.9		(16.3)		-		(0.4)
Cumbria County Council	1.6		-		1.3		-
Dent Parish Council	-		(3.5)		-		(4.2)
Derbyshire County Council	54.9		-		39.6		-
Durham County Council	4.8		-		1.3		(3.0)
Harrogate Borough Council	-		(12.2)		-		-
Kirklees MBC	-		-		17.5		-
Lancashire County Council	46.7		(2.5)		28.3		-
National Parks UK	19.5		-		-		-
National Parks England	33.4		-		-		-
North Pennine AONB	13.3		(0.3)		13.3		-

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Partnership							
North York Moors National Park Authority	0.5		(0.5)		-		-
North Yorkshire County Council	45.3		(21.7)		7.3		(7.3)
Northumberland County Council	23.9		-		23.4		-
Northumberland National Park Authority	4.3		-		4.3		(5.0)
Oldham Council	1.3		-		1.3		-
Peak District National Park Authority	56.5		-		45.6		(0.1)
Richmondshire District Council	77.7		(2.5)		2.0		(0.4)
Scarborough Borough Council	2.2		-		-		-
Scottish Borders Council	-		-		-		-
Sedbergh Parish Council	0.5		(0.4)		-		-
South Lakeland District Council	0.6		(2.0)		-		(0.7)
Tameside Metropolitan Borough Council	13.1		-		13.1		-
Central Government							
Forestry Commission	-		-		-		(6.3)
Natural England	3.9		(409.4)		-		(214.7)
The Environment Agency	-		-		-		-
Historic England	-		(33.1)		-		-
National Parks Partnership	10.0		-		-		-
	535.7		**(553.9)**		**198.4**		**(258.4)**

Comparative Data 2015/16:

					O/S Creditors		O/S Debtors
	Payments		**Receipts**		**31 March 2016**		**31 March 2016**
	£000		**£000**		**£000**		**£000**
Related Parties Other							
Hudson House Ltd	9.0		-		-		-
Yorkshire Dales Millennium Trust	39.6		(68.6)		-		(1.1)
Local Government							
Calderdale Council	2.7		-		-		-
Craven District Council	92.2		(17.3)		-		(0.6)
Cumbria County Council	28.0		-		6.9		-
Dent Parish Council	-		(3.5)		-		(4.2)
Derbyshire County Council	39.7		-		25.0		-
Durham County Council	9.6		-		0.1		-
Lancashire County Council	74.6		-		39.8		-
National Parks Ltd	17.8		(3.0)		-		-
National Parks England	17.9		-		-		-

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North Pennine AONB Partnership	-		(5.0)		-		-
North York Moors National Park Authority	0.9		(2.0)		-		-
North Yorkshire County Council	22.1		(19.3)		6.6		(6.3)
Northumberland County Council	2.4		-		2.4		-
Northumberland National Park Authority	2.6		-		2.6		-
Oldham Council	10.7		-		8.3		-
Peak District National Park Authority	82.3		-		56.5		-
Richmondshire District Council	71.4		(3.0)		-		(0.5)
Scottish Borders Council	0.8		-		-		-
Sedbergh Parish Council	4.5		(0.4)		-		-
South Lakeland District Council	-		(1.6)		-		(0.2)
Tameside Metropolitan Borough Council	4.5		-		-		-
West Yorkshire Combined Authority	-		(1.9)		-		-
Central Government							
Forestry Commission	-		(8.8)		-		-
Natural England	6.0		(465.3)		-		(272.0)
The Environment Agency	-		(3.0)		-		-
Historic England	-		(27.9)		-		-
	539.2		**(630.7)**		**148.2**		**(284.9)**

24. Leases

Under the Code, leases are classified as either operating or financing leases using the substance over form tests to assess if the asset is essentially 'owned'; if a lease is classified as a finance lease the asset is transferred to the Balance Sheet and a corresponding Finance Lease Liability is created. All current leases have been tested, and have been found to be correctly classified as operating leases, therefore there is no change to the accounting treatment or changes to the 2016/17 financial statements.

The Authority as a Lessee

The Authority has operating leases, as follows:

Assets	Section Charged in the Comprehensive Income & Expenditure Statement	Paid in 2015/16 £000	Paid in 2016/17 £000
Vehicles	Recreational Management	57.8	70.0
Photocopiers	Apportioned in each section	3.2	3.8
Triple Kiln	Promoting Understanding	1.0	2.0
Centre	Promoting Understanding	7.2	7.3
Ranger Base	Recreational Management	10.8	13.3

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	79.9	**96.4**

The future minimum lease payments due under non-cancellable leases in future years are:

	2015/16	**2016/17**
	£000	**£000**
Leases due within next 12 months	69.1	90.4
Leases due between one and five years	12.9	33.8
Leases due later than 5 years	0.0	0.0
	82.0	**124.2**

The Authority as Lessor

The Authority has operating leases, as follows:

Assets	**Section Revenue taken in the Comprehensive Income & Expenditure Statement**	**Received in 2015/16**	**Received in 2016/17**
		£000	**£000**
Land	Park management	6.5	3.5
Car Park & Toilets	Park management	3.5	3.5
Bowling Green	Park management	0.7	0.7
Centre Café	Prom. Understanding	11.4	11.6
Office	Prom. Understanding	3.0	1.5
		25.1	**20.8**

The future minimum lease payments due under non-cancellable leases in future years are:

	2015/16	**2016/17**
	£000	**£000**
Leases due within next 12 months	17.9	18.3
Leases due between one and five years	53.1	37.6
Leases due later than 5 years	434.0	10.6
	505.0	**66.5**

All the leases are operated by a signed agreement where the rental income is fixed for a period of time and payable in instalments. No leases give the option to buy at a reduced rate and the Authority retains ownership and responsibility for the assets. Tenant leases include terms for responsibilities to upkeep the assets.

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25. Termination Benefits

There were no redundancies in 2016/17.

Exit package cost band	No of compulsory redundancies		No of other agreed departures		Total No of exit packages by cost band		Total Cost of exit packages by cost band	
£000	**2015/16**	**2016/17**	**2015/16**	**2016/17**	**2015/16**	**2016/17**	**2015/16**	**2016/17**
1-20	0	0	1	2	1	2	1.3	22.4
Total	**0**	**0**	**1**	**2**	**1**	**2**	**1.3**	**22.4**

26. Defined Benefit Pension Scheme

As part of the terms and conditions of employment of its officers, the Authority makes contributions towards the cost of post employment benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Authority participates in the Local Government Pension Scheme administered by North Yorkshire Pension Fund; this is a funded defined benefit final salary scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

The Authority recognises the cost of retirement benefits in the Net Cost of Services when they are earned by employees, rather than when the benefits are eventually paid as pensions. The charge we are required to make is based on the cash payable in the year, so the real cost of post employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement.

The actuarial gains and losses recognised in the Comprehensive Income and Expenditure Statement to the 31 March 2017 is a loss of £29k.

2015/16	Comprehensive Income and Expenditure Statement	2016/17
£000		**£000**
	Cost of Service	
647.0	Current Service Cost	590.0
0.0	Past Service Costs	24.0
11.0	Admin Costs	10.0
0.0	Effect of curtailments and settlements	0.0
658.0		**624.0**
	Financing and Investment Income and Expenditure	
157.0	Net Interest Expense	131.0

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0.0	Expected return on Assets in the Scheme	0.0
157.0		**131.0**
815.0	**Total Post Employment Benefit Charged to the surplus or deficit on the provision of service**	**755.0**
	Re-measurement of the net defined benefit liability comprising:	
(681.0)	(Return)/loss on plan assets	(3,891.0)
0.0	Actuarial (gains) arising on changes in demographic assumptions	(26.0)
1,747.0	Actuarial loss/(gain) arising on changes in financial assumptions	6,361.0
1,881.0	**Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement**	**3,199**

2015/16 £000	**Movement in Reserves Statement**	**2016/17 £000**
815.0	Reversal of net charges made to the surplus or deficit on the provision of services for post employment benefits in accordance with the code	755.0
(480.0)	Actual amount charged against the General Fund Balance for pensions in the year	(506.0)
335.0		**249.0**

2015/16 £000		**2016/17 £000**
(4,996.0)	**Balance at 1 April**	(4,005.0)
1,326.0	Actuarial gains/(losses) on pensions assets and liabilities	(29.0)
(815.0)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of services in the Comprehensive Income and Expenditure Statement	(755.0)
480.0	Employers pensions contributions and direct payments to pensioners payable in the year	506.0
(4,005.0)	**Balance at 31 March**	**(4,283.0)**

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Assets and Liabilities in Relation to Post-employment Benefits

North Yorkshire Pension Fund

2015/16 £000		2016/17 £000
26,392	**Benefit Obligation at beginning of period**	25,660
658	Current Service Cost	600
867	Interest on Pension Liabilities	890
172	Member Contributions	175
0	Past Service Cost	24
(259)	Experience (Gain)/Loss	(2,414)
(1,747)	(Gain)/Loss on Financial Assumptions	6,361
0	(Gain)/Loss on Democratic Assumptions	(26)
0	Curtailments	0
(423)	Benefits/transfers paid	(642)
25,660		**30,628**

2015/16 £000	**Change in Plan Assets during period**	2016/17 £000
21,396	Fair Value of plan assets at beginning of the period	**21,655**
710	Interest on plan assets	759
(681)	Remeasurements (assets)	3,891
0	Expected return on plan assets	0
0	Administration expenses	0
0	Actuarial (Losses)/Gains on assets	0
481	Employer Contributions	506
172	Member Contributions	175
(423)	Benefits/transfers paid	(641)
21,655	**Fair Value of the plan assets at the end of period**	**26,345**

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields on fixed interest investments are based on gross redemption yields as at the Balance Sheet date.

Expected returns on equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was £4,650k (2015/16: £29k).

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Scheme History	2016/17	2015/16	2014/15	2013/14	2012/13
Present value of liabilities:	**£000**	**£000**	**£000**	**£000**	**£000**
Fair value of assets	26,345	21,655	21,396	18,338	14,760
(Surplus)/Deficit	4,283	4,005	4,996	2,779	7,086
Total Liabilities	**30,628**	**25,660**	**26,392**	**21,117**	**21,846**

The liabilities show the underlying commitments that the Authority has in the long run to pay post employment benefits. The total liability of £4,283k has a substantial impact on the net worth of the Authority as recorded in the Balance Sheet; however statutory arrangements for funding the deficit mean that the financial position of the Authority remains healthy:

- The deficit on the local government pension scheme will be made good by increased contributions over the remaining working life of employees (i.e. before payments fall due), as assessed by the scheme actuary.

The total contribution expected to be made to the Local Government Pension Scheme by the Authority in the year to 31 March 2018 is £547k (£514k Actual 2016/17).

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc. The liabilities have been assessed by Mercer, an independent firm of actuaries, and the main assumptions used in their calculations are:

	31 March 2016	31 March 2017
Financial Assumptions	**%**	**%**
Rate of CPI Inflation	1.80	2.00
Rate of Increase in salaries	3.30	3.25
Rate of increase in pensions	1.80	2.00
Rate for discounting scheme liabilities	3.50	2.60
Mortality Assumptions		
Life expectancy of male (female)		
-future pensioner aged 65 in 20 years time	25.6 (28.1) years	25.0 (28.6) years
-current pensioner aged 65	23.3 (25.8) years	22.8 (26.3) years

	31 March 2016	31 March 2017
Pension Assets	**%**	**%**
Equities	62.2	65.4
Government Bonds	14.1	14.2
Other Bonds	5.4	3.1
Property	7.3	8.5
Cash/Liquidity	0.8	0.1
Other	10.2	8.7
Total	**100.0**	**100.0**

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History of Experience Gains and Losses

The actuarial gains identified as movements on the Pension Reserve in 2016/17 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31 March 2017.

	Experience gains and (losses) on liabilities		Differences between the expected and actual return on assets		Actuarial gains and (losses) on liabilities		Actuarial gains and (losses)	
	£000	**%**	**£000**	**%**	**£000**	**%**	**£000**	**%**
2016/17	(2,414.4)	(7.9)	3,891.0	14.8	6,332.0	20.7	27.0	0.1
2015/16	(259.0)	(1.0)	681.0	3.1	(1,747.0)	(6.8)	(1,325.0)	(5.2)
2014/15	0.0		2,064.0	9.6	(4,144.0)	(15.7)	(2,080.0)	(7.9)
2013/14	(507.0)	(2.4)	2,800.0	15.3	2,394.0	11.4	4,687.0	11.4
2012/13	0.0		1,351.0	9.2	(2,717.0)	(12.4)	(1,366.0)	(6.3)

As at 31 March 2017, the Authority did not owe anything for March contributions to the North Yorkshire Pension Fund.

27. Contingent Liabilities

There are no contingent liabilities.

28. Soft Loans

A series of short term loans were granted in 2016/17, the outstanding balance of £442k is included in short term debtors at 31 March 2017; £242k was repaid on 30 May 2017 and £200k on 30 June 2017. The Yorkshire Dales National Park Authority and the Yorkshire Wildlife Trust entered into a collaborative agreement relating to the Yorkshire Peat Project, the aim of which is to restore the upland peat environment of North Yorkshire. Due to a timing issue where contractors need to be paid before the grant funds are received from Natural England, the Yorkshire Dales National Park Authority agreed to fund the Yorkshire Wildlife Trust with short term loans up to a maximum of £442k, to enable them to participate in the project. The Authority considers that entering into this agreement will facilitate the conservation and enhancement of the natural beauty and wildlife of the Yorkshire Dales National Park. As this was a collaborative project the loans were granted interest free.

Entity		**2015/16 £000**	**Repayment Date**	**2016/17 £000**	**Repayment Date**
Yorkshire Wildlife Trust	1	225.0	27/05/2016	242.0	31/05/2017
Yorkshire Wildlife Trust	2	225.0	27/05/2016	200.0	30/06/2017
		450.0		442.0	

29. Accounting Standards Issued But Not Yet Adopted

There are no standards issued but not adopted in 2016/17.

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Summary of Significant Accounting Policies

1. General

The Statement of Accounts has been prepared on a going concern basis and summarises the Authority's transactions for the 2016/17 financial year and its position at the year end of 31 March 2017. It has been prepared in accordance with the statutory framework established for England by the 'Accounts and Audit (England) Regulations 2015', which require accounts to be prepared with proper accounting practices. These practices comprise the 'Code of Practice on Local Authority Accounting in the United Kingdom 2016/17' supported by International Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2015 Act.

The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non current assets and financial instruments.

2. Accruals of Income and Expenditure

Activity is accounted for in the year it takes place, not simply when the cash payments are made or received. In particular:

- Revenue from sales of goods is recognised when the Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Revenue from the provision of services is recognised when the Authority can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Supplies are recorded as expenditure when they are consumed; where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received are recorded as expenditure when the services are received rather than when the payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

3. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in three months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

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In the Cash Flow Statement, cash and cash equivalents are shown net of any bank overdrafts that are repayable on demand and form an integral part of the Authority's cash management.

4. Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior Period Adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Authority's financial position or financial performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period as if the policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

5. Charges to Revenue for Non-Current Assets

Services, support services and trading accounts are debited with the following amounts to record the cost of holding fixed assets during the year:

- depreciation attributable to the assets used by the relevant service; and
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which losses can be written off.
- Revaluation gains are credited to the Revaluation Reserve except where there has been a previous loss written off.

Depreciation, revaluation and impairment losses are replaced by the contribution in the General Fund Balance by way of an adjusting transaction within the Capital Adjustment Account in the Movement in Reserves Statement. This is the Minimum Revenue Provision.

6. Employee Benefits

Benefits Payable during Employment

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include benefits such as salaries, paid annual leave and paid sick leave for current employees and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of any type of leave entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but is then reversed out through the Movement in Reserves Statement so that

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such benefits are charged to revenue in the financial year in which such absence occurs.

Termination Benefits
Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officers decision to accept voluntary redundancy and are charged on an accruals basis to the service lines in the Comprehensive Income and Expenditure Statement when the Authority is demonstrably committed to the termination of the employment of an officer.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at year-end.

7. Post Employment Benefits

Employees, subject to certain qualifying criteria, are eligible to join the North Yorkshire Local Government Pension Scheme, administered by North Yorkshire County Council, which provides members with defined benefits earned as employees working for the Authority.

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the pension fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method - i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc., and projections of earnings for current employees.

- The assets are included in the Balance Sheet at fair value;
    - quoted securities at current bid price;
    - unquoted securities at professional estimate;
    - unitised securities at current bid price;
    - property at market value;

- The change in the net pensions liability is analysed into seven components:

    - current service cost – the increase in liabilities as a result of years of service earned this year, allocated in the Comprehensive Income and Expenditure Statement to the services for which the employees worked;
    - past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, debited to the Surplus or Deficit on the Provision of Services in the

Comprehensive Income and Expenditure Statement as part of Non Distributed Costs;

- interest cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid, debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
- expected return on assets – the annual investment return on the fund assets attributable to the Authority, based on an average of the expected long-term return, credited to the Financing & Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
- gains or losses on settlements and curtailments – the results of actions to relieve the Authority of liabilities or events that reduce the expected future service or accrual of benefits of employees, debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs;
- actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions, debited to the Pensions Reserve; and
- contributions paid to the North Yorkshire Local Government Pension Scheme – cash paid as employers contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are appropriations to and from the Pension Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact on the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits earned by employees.

8. Financial Instruments

Financial Instruments are formally defined within The Code as contracts that give rise to a financial asset of one entity and a matching financial liability or equity instrument of another entity. The term financial instrument covers both financial assets and financial liabilities and covers both the most straightforward financial assets and liabilities such as trade receivables and trade payables and the most complex ones such as derivatives and embedded derivatives.

Accounting policies have been applied in line with The Code for Financial Instruments.

Treasury Management

The Authority has an arrangement with North Yorkshire County Council whereby the balance of the Authority's bank account is merged each day with the balances

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of the County Council and several other organisations. These balances are then invested by North Yorkshire County Council and interest is paid to the Authority based on the actual overall interest rate achieved.

9. Grants

Grants are assistance in the form of transfers of resources to the Authority in return for past or future compliance with certain conditions relating to the operation of activities. Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Authority when there is a reasonable assurance that:

- the Authority has complied with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Authority are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contributions have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, and if not future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet. When conditions are satisfied, the grant or contribution is credited to the relevant service line or Non Specific Grant Income in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

10. Inventories

Inventories are included in the Balance Sheet at the lower of cost price and net realisable value.

11. Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

The leases are assessed according to the length and value of the lease, the responsibilities for maintenance and insurance, and the ability to purchase the asset at a reduced value at the end of the lease. All Authority leases have been classed as operating leases under the rules in IFRS standards on Leasing –IAS 17.

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The Authority as a Lessee
The Authority has entered into leasing arrangements that are defined by The Code as operating leases. In these cases the rentals payable are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight line basis over the life of the lease.

The Authority as a Lessor
Where the Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Cost of Service line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease.

12. Overheads and Support Services

The costs of overheads and support services are charged to those service lines that benefit from the supply or service in accordance with the costing principles of the CIPFA Service Reporting Code of Practice (SERCOP). The total absorption costing principle is used, in which the full cost of overheads and support services are shared between users in proportion to the benefits received, with the exception of:

- Corporate and Democratic Core – costs relating to the Authority's status as a multi-functional, democratic organisation.
- Non-Distributed Costs – past employment retirements costs and impairment losses chargeable on Assets Held for Sale.

These two cost categories are defined in the SERCOP and accounted for as separate headings in the Comprehensive Income & Expenditure Statement, as part of Cost of Service.

13. Property Plant & Equipment

Assets that have a physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition
Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential, i.e. repairs and maintenance, is charged as an expense when it is incurred.

Measurement
Assets are initially measured at cost, comprising;

- the purchase price; and

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- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The cost of an asset acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have a commercial substance. Where the asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Authority.

Donated assets are initially valued at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donation has been made conditionally. Until conditions are satisfied, the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the balance sheet at Fair Value as determined by IFRS13 Fair Value Measurement. Fair Value is the price that would be received from selling an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. Operational Property Plant and Equipment is measured per 'The CIPFA Code' as Current Value Measurement; this is existing use value. Specialised assets are valued at Depreciated Replacement Cost.

Property Plant and Equipment is valued on the basis required by CIPFA in accordance with the Statements of Asset Valuation Principles and Guidance notes issued by The Royal Institution of Chartered Surveyors (RICS). Bruton Knowles last undertook a full market valuation of the Authority's land and buildings as at 31 March 2013; a full revaluation is required at least every five years.

A desktop valuation was carried out by Bruton Knowles as at 31 March 2017, and the change in asset values was not above the materiality value specified by our Auditors so land and buildings have been left at their current fair value in the balance sheet.

Assets are classified into the groupings required by the 2016/17 Code of Practice on Local Authority Accounting (The Code) in the United Kingdom.

- Land, operational properties and other operational assets are included in the Balance Sheet at existing use value, net of depreciation.

Assets included in the Balance Sheet at fair value are re-valued where there have been any material changes in the value, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of an impairment loss previously charged to the Revenue Account.

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On an annual basis all assets are reviewed for evidence of impairment (a decline in their realisable value due to specific events) by suitably qualified property professionals in line with the guidance in The Code. Where impairment is identified as part of this review or as a result of a valuation exercise, this is accounted for as follows:

- Where attributable to the clear consumption of economic benefits – the loss is charged to the Comprehensive Income and Expenditure Statement: or
- Otherwise – written off against any revaluation gains attributable to the relevant asset in the Revaluation Reserve, with any excess charged to the Comprehensive Income and Expenditure Statement.

Impairments on revalued assets are recognised in the Revaluation Reserve to the extent that the impairment does not exceed the amount in the Revaluation Reserve for the same asset and thereafter in the Comprehensive Income and Expenditure Statement.

De-Minimis
Single assets below the value of £1k will not be recorded in the asset register and will be expensed in the Comprehensive Income and Expenditure Statement in the appropriate service line unless the terms of a grant require it to be applied to capital expenditure. A separate asset directory is maintained recording all assets over £100 or of a portable nature, excluding stationery, retail inventory, and consumables.

Depreciation
Depreciation is provided for on all assets with a finite useful life (which can be determined at the time of acquisition or revaluation) according to the following policy:

- Buildings (but not the land on which they stand) are depreciated over their remaining useful lives depending on the state of repair of the building.
- Vehicles, plant, furniture and equipment are depreciated over their remaining useful lives depending on the nature of the asset. Assets which will not become impaired are not depreciated.

Remaining useful lives are periodically reviewed and the charge to revenue adjusted if appropriate.

Depreciation is calculated using the straight line method with no residual value at disposal. Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Components
Where an asset has components whose cost is significant in relation to the total cost of the item (30% or more), or with a difference in economic life of 10 years or more, the components are depreciated separately. Items will be assessed under the above criteria when new assets are acquired, or existing assets are revalued.

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Disposal of Property Plant & Equipment
When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposal are also credited to the same line in the Comprehensive Income and Expenditure Statement. Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received on disposals in excess of £10k are categorised as capital receipts and the balance credited to the Usable Capital Receipts Reserve, and will only be used to finance new capital investment or set aside to reduce the Authority's underlying need to borrow. Receipts are appropriated to the General Fund Balance in the Movement in Reserves Statement.

Revaluation Reserve
This reserve is used solely to account for changes in asset values (either upwards or downwards) following revaluation.

The Capital Adjustment Account represents amounts set aside from revenue resources to finance expenditure on fixed assets and other capital transactions.

14. Heritage Assets

Heritage Assets are carried on Balance Sheet. Heritage Assets are non current assets that are intended to be preserved in trust for future generations because of their historical, artistic, scientific, technological, geophysical or environmental qualities. They are held and maintained principally for their contribution to knowledge and culture.

The Authority has conducted a full review to identify any relevant Heritage Assets. The Authority holds Heritage Assets in the Dales Countryside Museum.

Heritage Assets are measured at valuation where available and the asset is recognised within the Balance Sheet. Valuations are reviewed with sufficient frequency to ensure measurement remains current.
Heritage Assets are not subject to depreciation as they are considered to have indefinite lives.

Heritage Assets below the Authority's normal de-minimis value of £1k are not capitalised.

The assets are viewed on a daily basis by visitors, items of value are held in specially designed glass security cabinets, and the building is alarmed.

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15. Provisions and Contingent Liabilities

Provisions

Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Authority becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account the relevant risks and uncertainties.

Where payments are then made, they are charged to the provision carried in the Balance Sheet. The provisions are reviewed on an annual basis.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority. Contingent liabilities also arise in circumstances where a provision would otherwise be made but it is either not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. The Authority has not identified any such contingent liabilities as at 31 March 2017.

16. Critical Judgements in Applying Accounting Policy

In applying the accounting policies set out above, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

- There is a degree of uncertainty about future levels of funding for local government. However, the Authority had determined that this uncertainty is not currently sufficient to provide an indication that the assets of the Authority might be impaired as a result of a need to close facilities and reduce levels of service provision.

17. Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Authority about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Authority's Balance Sheet at 31 March 2017 for which there is a significant risk of material adjustment in the forthcoming financial year as follows:

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Item	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets.	The effects on the net pension liability of changes in individual assumptions can be measured. A 0.1% p.a. change in the discount rate assumption would result in an approximate net change of £840k plus or £893k minus. A 0.1% p.a. change in salary inflation would result in a net change of £866k plus or minus. A 0.1% change in the pension increase rate would result in a net change of £893k plus or £840k minus. A 1 year addition to members' life expectancy would result in a net change of £897k plus or £836k minus.
Buildings	Repairs and maintenance are provided by the Authority to buildings; if there were to be a further cut back in Government funding there is a potential that buildings would not be maintained to the same standard and the value could be impaired.	If the useful lives of the buildings are reduced, depreciation charges will increase and the carrying amount of the asset will fall. It is estimated that for every year that the useful life of the asset is reduced, the effect on the accounts is that the annual depreciation charge will change but this is negated by the annual desktop valuation of our assets, which resulted in a revaluation.
Buildings	Any further cuts to the Authority's core Defra grant may lead to the sale of land and buildings, outside those planned and expected.	The value of the assets in the balance sheet could be reduced as the assets would be sold and the Comprehensive Income and Expenditure Account could be affected if the sales did not bring in the market value of the assets.
Provisions	Any further cuts to the Authority's core Defra grant may lead to unexpected redundancy costs, outside those planned.	There is potential that there could be additional costs which are currently unquantifiable.

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18. Reserves

The Authority sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Fund Balance in the Movement in Reserves Statement.

Certain reserves are kept to manage the accounting process for non-current assets, financial instruments, and retirement and employee benefits and do not represent usable resources for the Authority.

19. Presentation of Accounting Statements

The accounts are presented in the format required by the Service Reporting Code of Practice, in accordance with the Service Expenditure Analysis developed specifically for National Park Authorities.

20. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

21. Events after the Balance Sheet Date

The Statement of Accounts was authorised for issue by the Chief Financial Officer on 26 September 2017. Events taking place after this date are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2017, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of the information.

22. Going Concern

These accounts are prepared on a going concern basis; a comprehensive budget strategy has been approved to 2019/20.

23. Accounting Standards that have been issued but have not yet been adopted

Amendments to the 2016/17 Code have been reviewed and are not considered to be relevant or material to the Authority.

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Annual Governance Statement 2016/17

1. The purpose of the governance framework

The governance framework comprises the systems, processes, culture and values by which the Yorkshire Dales National Park Authority ('the Authority') is directed and controlled; and the activities through which it accounts to, engages with, and leads its stakeholders and the community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether these objectives have led to the delivery of appropriate services, and have ensured best use of resources and value for money, in pursuit of National Park purposes.

2. The system of internal control

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives, and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Authority's policies, aims and objectives, evaluate the likelihood and potential impact of those risks being realised, and to manage those risks efficiently, effectively and economically.

The Authority's governance framework has been in place at the Authority throughout the year ended 31 March 2017 and up to the date of approval of the Statement of Accounts.

3. Responsibility

The Authority is responsible for ensuring that its business is conducted in accordance with law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

The Authority also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

4. How this responsibility is discharged

In discharging this overall responsibility, the Authority must put in place arrangements for the governance of its affairs, including the management of risk, that meet the highest standards and facilitate the effective exercise of its functions. These governance arrangements should be, and be seen to be, sound.

The Authority has approved and adopted a Local Code of Corporate Governance which sets out principles consistent with the CIPFA/SOLACE guidance note on Delivering Good Governance in Local Government. The guidance was revised and re-issued in 2016, and

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contains a new set of principles. The Authority has reviewed its Local Governance Code to take account of the new guidance. A copy of the Local Governance Code can be obtained from the Monitoring Officer, Yorkshire Dales National Park Authority, Yoredale, Bainbridge, Leyburn, North Yorkshire DL8 3EL.

This Statement explains how the Authority has complied with the Code, and also complies with the Accounts & Audit (England) Regulations 2015 (as amended) which require the Authority to prepare this Statement annually.

5. The framework

The Authority's Corporate Governance Framework seeks to ensure that the principles of good governance are embedded in all aspects of its work. The adopted Local Code of Corporate Governance implements the core values of the Authority:

- Accountability: We explain our decisions and actions.
- Commitment: We will do what we say we will do.
- Improvement: We will continually improve our performance in addressing our statutory purposes.
- Integrity: Our relationships with the public, partners and each other are built on honesty, equality, impartiality and consistency. We welcome and respect diversity and demonstrate equality in working relationships.
- Involvement: We are open and approachable, and are proactive in encouraging wider and diverse participation in achieving our statutory purposes.
- Valuing People: We value the people who work for us and will ensure that they are equipped and empowered to provide professional services to the public.

The Code sets out that all Members of the Authority share responsibility for governance arrangements, and requires the Monitoring Officer to review those governance arrangements and to report annually to the Audit & Review Committee on the findings of that review.

Ultimately, decision-making power rests with Authority Members, advised by officers. Decisions are taken at meetings of the full Authority; at meetings of Committees (Finance & Resources, Audit & Review, Planning and Standards); or by officers under delegated powers. Operational management is the responsibility of the Chief Executive Officer, with the help and support of the Senior Management Team (SMT) comprising the Director of Conservation & Community, Director of Park Services, Director of Corporate Services and the Solicitor/Monitoring Officer. SMT also advises Authority Members on key issues such as performance management, priority setting, and change management. The training and development needs of Members and officers are addressed in annual training plans.

6. Key Aspects.

The 2016 CIPFA guidance sets out key aspects of the corporate governance framework. These are:

a) Developing codes of conduct which define standards of behaviour for Members and officers, and ensuring that policies for dealing with whistleblowing and conflicts of interest are communicated effectively.

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The Authority's mission statement is inextricably linked to its adopted core values, which are widely publicised through policies, agendas, the website, staff induction and appraisals.

There is a programme in place whereby policies, codes and protocols are reviewed when there is a change in legislation or, in any event, every five years. Reporting arrangements for reviewing codes and protocols are to the Authority, Audit & Review Committee, and the Standards Committee if there is a need for consultation on ethical matters.

The Authority maintains Codes of Conduct for both Members and officers which include reference to the Nolan Principles, and procedures for declarations of interests.

An Independent Person has been appointed to the Standards Committee (which meets to consider complaints concerning Member conduct). The procedures for assessing Code of Conduct complaints were reviewed in 2015.

The Register of Member Interests is available on the Authority's website.

The Member Officer Protocol was updated in March 2015.

The Authority has a Whistleblowing Policy, with confidential reporting arrangements in place to enable internal and external whistleblowing.

The Authority has a Policy in place for dealing with Complaints; this procedure was reviewed in April 2017.

b) Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

The Chief Executive Officer is the Authority's Head of Paid Service, who advises the Authority on issues of policy, staffing and resources. The Authority employs a Solicitor/Monitoring Officer, to advise on issues of ethical conduct and the lawfulness of decision making, and a Chief Financial Officer. The Deputy Monitoring Officer is also a Solicitor who attends and advises the Planning Committee. Together they are responsible for ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

The Authority is compliant with the CIPFA Statement on The Role of the Chief Financial Officer in Local Government (2010). The Authority's Chief Financial Officer (s151 Officer) is the Director of Corporate Services, who sits on the Senior Management Team, has direct access as required to the Chief Executive and Members, and is directly responsible for the organisational leadership and management of an internal finance function with suitably qualified staff.

Financial Regulations set out arrangements governing the award of contracts, to ensure that procurement processes are fair, transparent and lawful, and that best value for money is being obtained. Payment of allowances to Members is made in accordance with the Local Authorities (Members' Allowances) (England) Regulations, 2003.

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c) Documenting a commitment to openness and acting in the public interest.

The Authority's decision-making framework is set out in publicly available documents, including Standing Orders, a statement of the powers delegated to Committees and officers, and a description of the role of Authority Members in governance arrangements.

The Authority has adopted procedures for openness of public meetings including access to, and recording of, meetings; and for publishing decisions including contract awards.

d) Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.

The Authority establishes clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation by having a dedicated Communications Team. This team is responsible for coordinating communications with the wide variety of stakeholders who are affected by, or have an interest in, the work of the National Park Authority and the National Park more generally.

The Authority's website is a key communication tool for residents and visitors; other regular communication tools include the publication of two newspapers for residents (two editions per year) and visitors (annually) and the use of social media (including Twitter and Facebook).

e) Developing and communicating a vision which specifies intended outcomes for citizens and service users and is used as a basis for planning

The Authority publishes its objectives, and commitment to the achievement of statutory purposes, in a number of plans. The National Park Management Plan (NPMP) establishes the vision for the National Park, and the highest level objectives that the Authority is committed to see achieved, working in partnership with stakeholders. Work has begun to update the NPMP for the Park including the extended areas, which will involve extensive public consultation. This Plan will be adopted by the Authority in 2018.

f) Translating the vision into courses of action for the Authority, its partnerships and collaborations

An annual Corporate Plan translates the Authority's commitments in the NPMP into service-specific objectives, with annual targets and financial plans. This forms an integral part of the Performance Management regime.

Arrangements have been developed for the management of partnerships through which many of the outcomes in the NPMP are delivered. There are clear criteria as to whether the Authority should become or remain a member of a partnership, reported biennially to SMT and Audit & Review Committee. Work is done to seek to ensure the good governance of partnerships, as recommended by the Audit Commission.

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g) Reviewing the effectiveness of the decision-making process, including delegated arrangements; decision making in partnerships; information provided to decision makers; and robustness of data quality.

Standing Orders, and the Scheme of Delegation to Committees and Officers, are reviewed to take account of changes in legislation or otherwise every five years under the Authority's policy review framework. Revisions are reported to the Audit & Review Committee and agreed by the full Authority.

Minutes of meetings and delegated decisions are published. The Chairman and Chief Executive present feedback reports to the Authority and Member Champions report to the Authority.

The Authority's Data Protection Policy is currently under review to ensure that the Policy and procedures are in accordance with changes to the legislation which take effect in May 2018.

h) Measuring the performance of services and related projects, ensuring that they are delivered in accordance with defined outcomes; and that they represent best use of resources and value for money.

It is a Corporate Plan objective to plan and manage all aspects of our priorities and targets to make the most effective use of our resources. A robust system of prioritising work programmes is in place and is reviewed regularly. Mid-year progress reports are presented to SMT and Audit & Review Committee; an end of year performance report is presented to the full Authority.

i) Defining and documenting the roles and responsibilities of Members and management, with clear protocols for effective communication in respect of the Authority and partnership arrangements.

Members, Member Champions and the Chair of the Authority each have job descriptions. Guidance for, and roles of, Member Champions have been reviewed and updated.

The Authority has adopted protocols on the roles and responsibilities of Members and on Member/Officer relations. All such documents are kept up to date and reviewed when necessary (and at least once every five years).

The Authority reviews its arrangements for partnership working every two years to ensure that the partnerships it participates in are appropriate and effective. The Authority has adopted criteria which assist the Authority in its review.

j) Effective financial management arrangements conform to the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government (2015).

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The Authority is compliant with the CIPFA Statement on The Role of the Chief Financial Officer in Local Government (2010). The Authority's Chief Financial Officer (s151 Officer) is the Director of Corporate Services, who sits on the Senior Management Team, has direct access as required to the Chief Executive and Members of the National Park Authority, and is directly responsible for the organisational leadership and management of an internal finance function along with suitably qualified staff.

k) Ensuring effective arrangements are in place for the discharge of the monitoring officer function.

The Authority employs a Monitoring Officer and a Deputy Monitoring Officer, both of whom are qualified Solicitors. The Monitoring Officer is a member of SMT, and attends and advises the Authority, Finance & Resources Committee, Audit & Review Committee and Standards Committee. The Deputy Monitoring Officer attends Planning Committee and, together with the Monitoring Officer, advises on issues of ethical conduct and the lawfulness of decision making.

l) Ensuring effective arrangements are in place for the discharge of the Head of Paid Service Function.

The Chief Executive Officer is the Authority's Head of Paid Service, and advises the Authority on issues of policy, staffing and resources.

Together the three Statutory Officers (Chief Executive, Chief Financial Officer and the Monitoring Officer) are responsible for ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

m) Providing initial induction, and identifying the development needs, of Members in relation to their senior roles; supported by appropriate training.

There is a Member induction process in place. The Policy Development Forum provides regular briefings, updates and training for Members on a range of issues. Compulsory planning training is provided to Members of the Planning Committee. There is a Member training programme in place.

n) Reviewing the effectiveness of the framework for identifying and managing risk; and for performance and demonstrating clear accountability.

Risk management procedures link the process for identifying and managing risks explicitly to the achievement of the Authority's objectives. Risks are reviewed every four months with the Authority's insurance advisors, to ensure appropriate cover is in place both for existing and emerging issues. Operational and strategic risks are reported to SMT and strategic risks to the Audit & Review Committee.

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o) Ensuring effective counter fraud and anti corruption arrangements are developed and maintained in accordance the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA 2014)

The Authority's Anti-Fraud & Corruption Policy is in place to prevent fraud and corruption; procedures exist to ensure that officers are aware of what steps to follow should they suspect a fraud. The Authority has reviewed its policies and procedures against the guidance published in October 2014 by CIPFA "Managing the Risk of Fraud and Corruption", and following that review key staff received appropriate training. The Authority is satisfied that it has adopted a response that is appropriate for its fraud and corruption risks, and commits to maintain its vigilance to tackle fraud.

p) Ensuring that assurance arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2010) and, where they do not, explain why and how they deliver the same impact.

The Authority's internal audit arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2010). The role of Internal Audit is currently provided by Veritau Ltd which reports directly to the Authority's Audit & Review Committee.

q) Undertaking the core functions of an audit committee, as identified in the Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2015).

The Audit & Review Committee undertakes the core functions identified in CIPFA's Audit Committees: Practical Guidance for Local Authorities. These functions include raising the profile of internal control, risk management and financial reporting issues within the Authority, as well as providing a forum for the discussion of issues raised by internal and external auditors. The Committee also provides some scrutiny functions. Whilst noting that the guidance states that ideally, Audit Committees should be separate from such activity, the size of the Authority means that the current arrangements are fit for purpose.

r) Ensuring that the Authority provides timely support, information and response to its External Auditors (Ernst Young) and promptly considers audit findings and recommendations.

The relationship with the External Auditor is supported by regular planning and update meetings and by the preparation and submission of information required by them. At all times, the Auditor has access to the Statutory Officers of the Authority and, if necessary, to the Chairman and other Members.

The External Auditor reports directly to the Authority meeting at which the annual accounts are signed off (currently, September). The Auditor subsequently issues an Annual Audit Letter, by which means they can highlight directly (and in a formal manner) to Members any issues that they might identify during their audit work. This 'direct line' for reporting helps to strengthen the Authority's approach to corporate governance.

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The Annual Audit Letter is reviewed by the Audit & Review Committee. No problems were identified in relation to 2015/16, and the Annual Audit Letter (reviewed by the Audit & Review Committee in October 2016) was accordingly very short, with no findings; an unqualified audit opinion was achieved. This provides a level of assurance over the adequacy of the systems used in preparing the annual accounts.

7. Conclusion

This AGS is based on the review of the Local Governance Code undertaken in November 2016 and on the 2016 CIPFA/SOLACE guidance.

Checks are in place to ensure compliance with the governance framework: **Table A** (overleaf) identifies the issues in the 2015/16 AGS and records the actions taken.

The review of the Authority's Code of Local Governance, undertaken in March 2017, has identified a number of corporate governance–related actions which will be completed over the next twelve months; these are listed in **Table B**. In addition, the Authority has made a commitment to review the size, membership and appointment of the Board within the next three years. This commitment will be included in the November review of the Code of Local Governance.

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Table A: Matters raised within the 2015/16 Annual Governance Statement

Issues raised in the 2015/16 AGS	Update on action taken.
Work on the preparation of the core strategy within the Local Development Plan, which includes updating the Yorkshire Dales Design Guide and Farm Buildings Design Guide has continued and the Authority has considered two reports. The Local Plan has now been submitted to the Planning Inspectorate for Examination and it is anticipated that a Public inquiry will be held later this year.	A report on the results of the examination was presented in December. The Inspector's report found that — subject to the inclusion of all the main modifications set out in the Appendix to his Report — the Plan is a sound basis for making planning decisions (in the pre 1 August 2016 National Park area). The Plan was adopted by the Authority in December 2016.
A significant expansion of the Yorkshire Dales National Park takes effect by Order of the Secretary of State on the 1 August 2016. This raises issues of service delivery, effective communication and governance in relation to the new area. Not only will the Authority need to establish a new board with membership from the three new constituent authorities, but the decision making arrangements will need to be reviewed in order to ensure that the new board can exercise its functions effectively in relation to that new area.	Reports were presented to meetings of the Authority in March and June 2016. In March, Members agreed to allocate funds towards the transitional costs of work in preparation for the extension on 1 August. In June the Authority appointed new Members to the board; with effect from 1 August 2016 the membership increased from 22 to 25 with 3 additional Members from the 3 new constituent authorities (Eden District Council, City of Lancaster Council and Lancashire County Council). A Member Induction programme followed shortly after the appointments were taken up. A staffing restructure was agreed in September and completed in March 2017.
The National Park Management Plan is due to be updated by March 2018. In addition to being updated the plan will also be expanded to include the boundary extension area. This is likely to require considerable engagement with communities and lead representatives in the extension area, starting in 2016.	A new National Park Steering Group has been established to lead the process. Work will continue with updates being presented to Members through to the adoption of the plan in 2018.
The announcement of the annual DEFRA settlement coincided with the preparation of the budget and bearing in mind the fact that the Authority had a legal obligation to agree a balanced budget by 31st March 2016 the Authority adopted a pragmatic approach, agreeing a budget on the same financial basis as that for 2015/16. This meant that detailed management and financial issues associated with the boundary extension will be considered at a later date in 2016.	A revised budget was submitted to Finance & Resources Committee. This was presented in September when a proper account of the grant settlement, and a review of our operations, was taken into account.

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We will need to clarify whether the external audit contract awarded to EY (Ernst and Young LLP) is being extended by 3 years. If not, we need to put our own procurement processes in place, potentially by Autumn 2016.	Members agreed in December 2016 to accept the Public Sector Audit Appointments (PSSA) invitation to "opt in" to the sector-led option for the appointment of the external auditor. A new contract is in the process of being secured and will be in place by December 2017.
The People Management Strategy is due for review during 2016/17.	Completed
The reviews of the IT and Property Strategy carried out in 2015/16 were light touch, pending more information on the future requirements of the Authority. With the DEFRA settlement and Boundary extension being announced, these two strategies will undergo a fundamental review during the year ahead.	Completed

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Table B: Matters identified during the preparation of the 2016/17 Annual Governance Statement

Issue	Explanation
Review of National Park Management Plan	There is a statutory duty to review the National Park Management Plan "at intervals of not more than five years" (s66 of the Environment Act 1995). The National Park Circular (statutory guidance) makes clear that the National Park Management Plan is the single most important document for the management of the National Park. It guides the work and plans of a range of organisations and provides the framework for a number of other key strategy documents, including the Local Plan. The Plan will set out a long term vision for the National Park through to 2040 and a series of specific objectives for the next five years. Approximately 95% of the area of the National Park is in private ownership, so it is important that the NPMP engages with local people, and is responsive to their interests – as well as the wider 'national' interest. The next review, which should be completed by March 2018, will provide the first opportunity to further engage with residents and organisations particularly in the new area of the National Park and get a clear view of their hopes and aspirations.
Changes to accounting and reporting processes	The Treasurer will need to consider changes to reporting standards which require a closer link to be made between the year-end and management accounts. The shortening of the timetable for preparing the annual accounts in 2018 (from September to July) will require a revision to the Authority's annual timetable of meetings.
Reviews of corporate documents (strategies and policies), in line with the 5 year cycle of planned reviews.	Complaints Policy (April) Financial Regulations (May) Media Procedure & Protocol (June) Member Code of Conduct (June) Access to Information Policy (August) Data Protection Policy (August) Anti Fraud and Corruption Policy (September) Planning Code of Good Practice (November)
Performance reviews and major project reviews for 2017/18	A performance review of income generation and two major project reviews - into the implementation of the boundary extension, and charging for toilets - will be undertaken. A performance review of parish forums will follow the performance review of income generation, giving the new parish forum for the western area a chance to establish itself.
Internal Audit Actions, arising from Audits completed in February / March 2017	
Risk Management; review of the risk management processes in order to provide an opinion on the effectiveness of those arrangements.	The auditor concluded that the Authority's processes for Risk Management provided a high level of assurance; there were no recommendations for further improvements.

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Freedom of Information/Data Protection; review of the systems in place to ensure compliance with Freedom of Information and Data Protection legislation and best practice.	Two actions for improvement were identified: to evidence those officers who had received training in information governance and data protection principles, and to investigate whether better linkage can improve the accessibility of the publication scheme-related information on our website.
Banking; review of banking arrangements and the controls that assure security over cash assets.	One action for improvement was identified: that the National Park Centres meet the requirement to submit cash receipt forms as part of the banking arrangements.
Loans to Yorkshire Wildlife Trust; review of the processes involved in the administration of loans to the Wildlife Trust.	The auditor concluded that the Authority's processes for the Loans provided a high level of assurance; there were no recommendations for further improvements.
Administration of National Trails; YDNPA are the administrative body for the Pennine National Trails. This audit reviewed the processes for paying organisations that undertake approved work on those trails.	The auditor concluded that the Authority's processes for administering the National Trails provided a high level of assurance; there were no recommendations for further improvements.
Main Accounting; a review of the main systems and processes in place to ensure the reliability of financial and accounting information. This included a review of control accounts and reconciliations.	The auditor concluded that the Authority's Main Accounting processes provided a high level of assurance; there were no recommendations for further improvements.
Planning (Development Control); the audit reviewed the processes in place for the determination of planning applications. It also reviewed the impact on those processes resulting from the changes in the boundaries of the National Park.	Two actions for improvement were identified: that Planning Officers are clear about their responsibility to accurately record the Site Notice within the appropriate section of the Field Notes/Case Officer Checklist, and that planning fee receipts are scanned into the appropriate file.
ICT follow-up of previous Payment Card Compliance and other IT audits.	Two actions for improvement were identified: to check that the 'national' National Parks website is Payment Card Industry (PCI) compliant, and that the IT Disaster Recovery Policy is updated.

Signed

Chairman _____

Chief Executive _____

Date _____

On behalf of the Yorkshire Dales National Park Authority.

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YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 9**

Committee: **FINANCE AND RESOURCES**
Date: **12 September 2017**

Report: **FINANCIAL PROGRESS REPORT - THREE MONTHS TO 30 JUNE 2017**

Purpose of the Report

1. To provide Members with information on the financial performance of the National Park Authority ('the Authority') for the three month period from 1 April to 30 June 2017.

Recommendations

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, Corporate Action Plan objective 24, 'to plan and manage all aspects of the National Park Authority's business to make the most effective use of our resources'.

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 2017 is contained in Appendices 1 & 2.

6. **Appendix 1** provides a detailed picture of performance by Programme, then Corporate Employment Costs and Central Costs.

7. **Appendix 2** provides information on:

a. Opportunity Fund Allocations; the available balance at 30 June 2017 was £109k.
b. Virements and budget movements in the period. This covers movements between budget headings as well as any additions to budget, usually deriving from additional external funding.

8. The number of virements listed within Appendix 2b is significantly greater than had previously been experienced at this stage of the annual financial cycle, and has resulted in gross expenditure for the year being re-projected at £8.17m, up from the £7.3m of the original 'start'

budget. This is the product of carry-forward budgets, income in advance and new funding successes.

9. Virements have been classified within Appendix 2 as follows:

- **Opportunities Fund allocations** to be funded by the 2017/18 Opportunities Fund.

- **Changes to Staff Costs.** A mix of minor changes (the October 2016 staff reorganisation wasn't completely finalised until after December, so some earlier assumptions about the costs for individual posts proved incorrect) and a more substantial change to pension costs. The latter involves the ending of the annual lump sum payments for the recovery of the Pension Fund deficit, saving £139k a year, and an increase in Future Service Employer Contribution Rates, adding £93k of costs a year.

- **Carry-forward budgets**. £455k-worth of activity which Members agreed (in May 2017) should be carried forward from 2016/17 into the current year.

- **Income in advance**, received in the previous financial year (2016/17) but relating to 2017/18 expenditure.

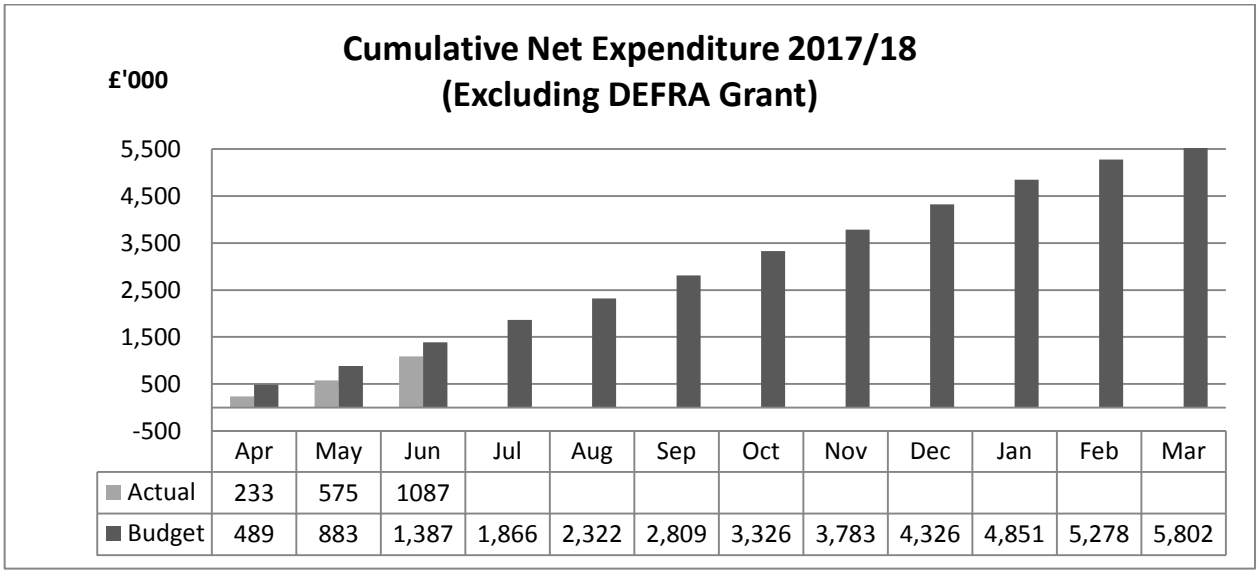
- **Cost savings and interest income**. The most significant change is the addition of bank interest income, at £18k; this was omitted from the original budget, because at the time the budget was agreed, the expectation was for interest rates to fall to zero.

- **Additional funding**, arising after the original 2017/18 budget was set: a range of new grants and earnings which have increased income (and, mostly, matching expenditure) across a variety of programmes.

10. All of the above changes to programmes are already covered by the Corporate Action Plan for 2017/18. The one exception is the continuing funding for the Self Build (Planning) Register, the income for which wasn't in the original budget and for which an action has yet to be developed; at this stage, this has simply been coded as matching income and expenditure within the Development Planning budget.

Performance during the quarter ended 30 June 2017

A. Net Expenditure



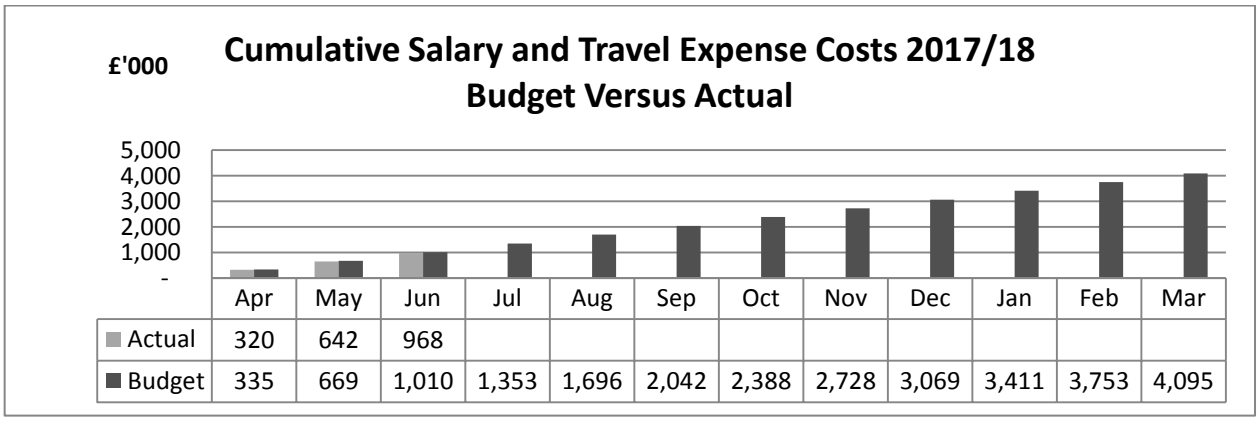
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	233	575	1087									
Budget	489	883	1,387	1,866	2,322	2,809	3,326	3,783	4,326	4,851	5,278	5,802

12. Cumulative net expenditure at 30/06/17 was **£1,087k** against a budget of **£1,387k**, a net underspend against budget year to date of **£300k**. The net underspend is a combination of:

a. an ***underspend*** on programmes of **£258k**;
b. an ***underspend*** on central costs of **£53k**….(less)…
c. an ***overspend*** of Corporate Employee Costs of **£11k,** most of which (£9k) relates to 'Vacancy Factor' savings, which arise when there is a temporary gap between the time when a departing officer leaves their job and a replacement officer starts.

B. Employee Costs

13. Across all programmes and corporate employment costs, staff costs show an underspend of £42k. This is after taking account of anticipated vacancy factor savings (see above).



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	320	642	968									
Budget	335	669	1,010	1,353	1,696	2,042	2,388	2,728	3,069	3,411	3,753	4,095

C. Central Costs (£53k Underspend)

14. This underspend is due to timing differences; the main components was insurance costs, at £37k, which had not been invoiced as at 30 June, and earlier-than-originally profiled spending on Communications and Web Services.

D. Programme Costs – Net Variances

15. The following variances are shown net (i.e. they include income); variances in excess of £10k are explained in more detail. Income results are analysed separately within this report.

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Favourable/ Adverse
Development Management	417	120	111	9	F
Land Management-Biodiversity	596	119	86	33	F
Rights of Way	665	226	225	2	F
Volunteer-Apprentices	339	78	63	15	F
Dales Countryside Museum	155	(25)	(13)	(12)	A
Historic Environment	188	49	27	22	F
National Park Centres	362	68	62	6	F
Development Planning	128	13	12	1	F
Sustainable Development	336	31	27	4	F
Tourism	139	50	25	25	F
Access For All	141	41	35	6	F
Car Parks-Toilets	(77)	28	(110)	137	F
Landscape Features Total	141	(2)	(9)	7	F
Visitor Management Total	122	30	28	2	F

Priority Programmes

16. Land Management **(Underspent by £33k)**; this variance is mainly down to temporary staff cost variances (which should disappear in due course), including a temporary post not yet filled.

17. Public Rights of Way **(underspend of £2k)**. This minor net variance hides more significant component variances on income and costs, being £228k of income and matching expenditure for Pennine Trails activity that had been booked a creditor / debtor pair at year-end but for which the income (and related expenditure) have yet to be received / paid; no problem is anticipated with these transactions.

18. Volunteers and Apprentices **(Underspent by £15k)**; this relates to apprentice staff costs which have yet to be incurred, due to later-than-budgeted recruitments.

Adequate Programmes

19. Dales Countryside Museum (**Overspent by £12k**). This is a timing issue, with spending on development projects running ahead of budgeted grant receipts by this amount. Note that within these figures, Admissions income was £15k, against a first quarter budget of £10k.

20. Historic Environment **(Underspend of £22k)**; this is a combination of year-end adjustments (i.e. grant income carried forward but not spent as at the end of June) and the phasing of costs.

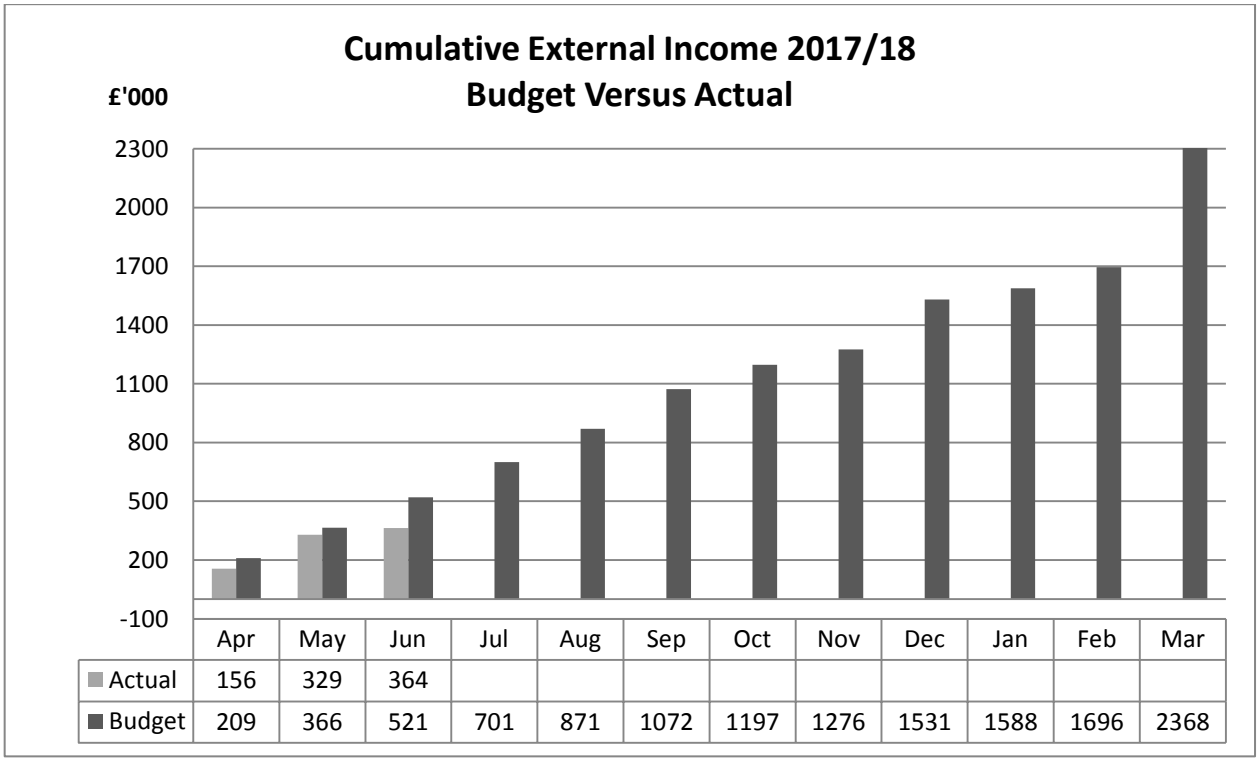
21. National Park Centres **(Underspend of 6k);** although this is less than the £10k threshold at which an explanation is normally required, it hides two sub-variances in excess of £10k: a better-than-anticipated performance for Retail income (by £22k) and an overspend on programme costs of £12k, the latter being caused by the cost of goods sold in achieving these extra sales**.**

22. Tourism **(Underspend of £25k)**. The main components of this temporary variance are: Discover England grant of £5k not yet made; £5k behind profile on marketing expenditure; £5k STEAM Research not yet spent.

Limited Programmes

23. Car Park and Toilets **(Underspend of £137k)**; the main components are the £75k budget for new car park machines installed not invoiced as at 30 June, the £25k signage budget not yet spent, and better-than-expected income for the first quarter, by £20k.

E. External Income

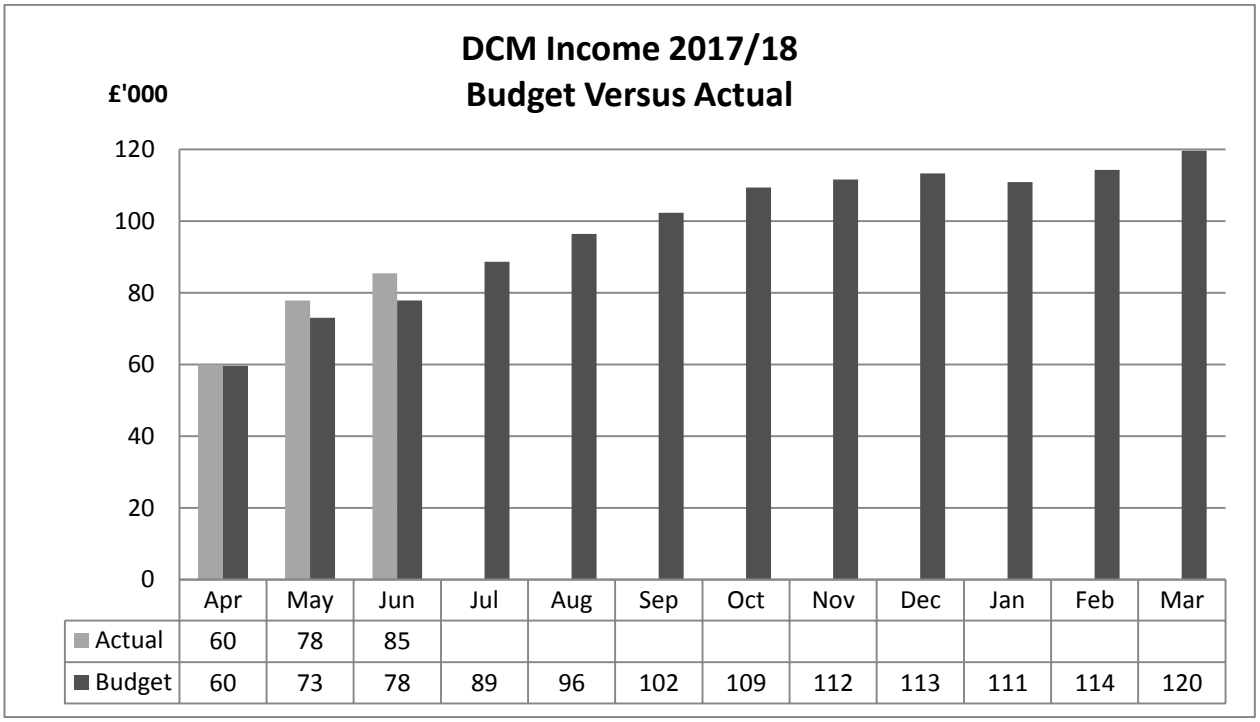


	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	156	329	364									
Budget	209	366	521	701	871	1072	1197	1276	1531	1588	1696	2368

24. Total external income as at 30 June 2017 was £364k against a budget of £521k, a shortfall of £157k. The main cause of this adverse variance was the late receipt of £228k of National Trails income (see paragraph 17), without which the variance would have been positive (by £71k).

F. DCM Income

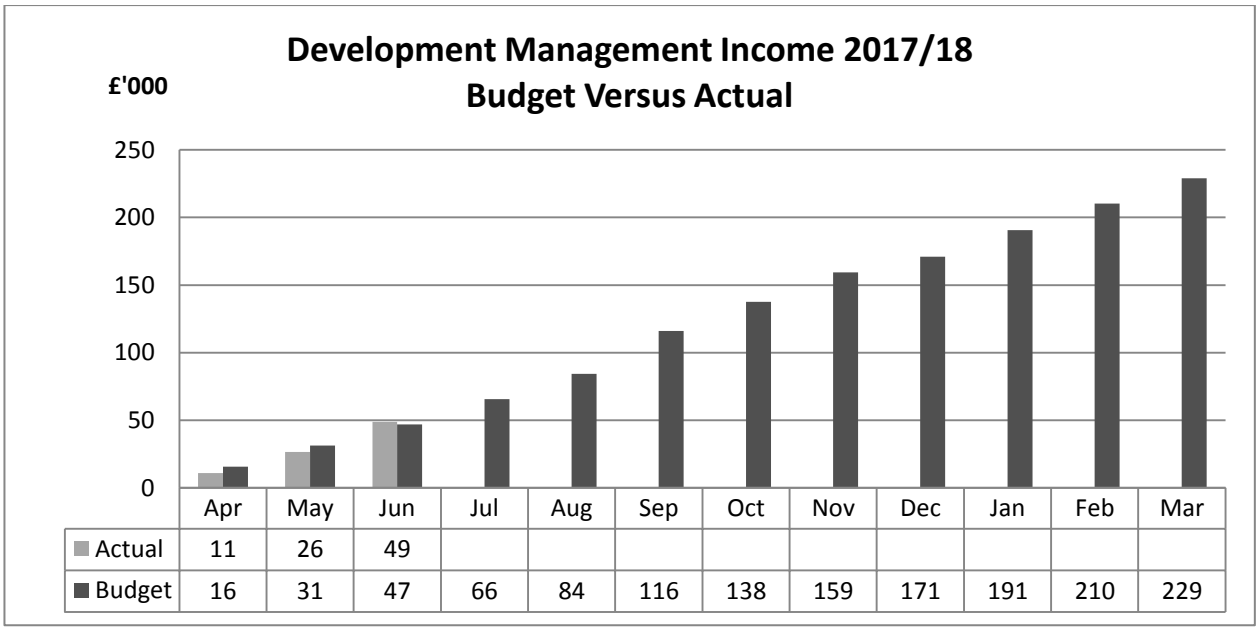
25. Income is above budget by **£7k**, a combination of admissions being above budget, Renewable Heat Incentive (RHI) income being behind budget (again, just a timing issue at this stage), and year end adjustments for the Government Indemnity Scheme (GIS) and Rich Seam projects.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	60	78	85									
Budget	60	73	78	89	96	102	109	112	113	111	114	120

G. Development Management Income

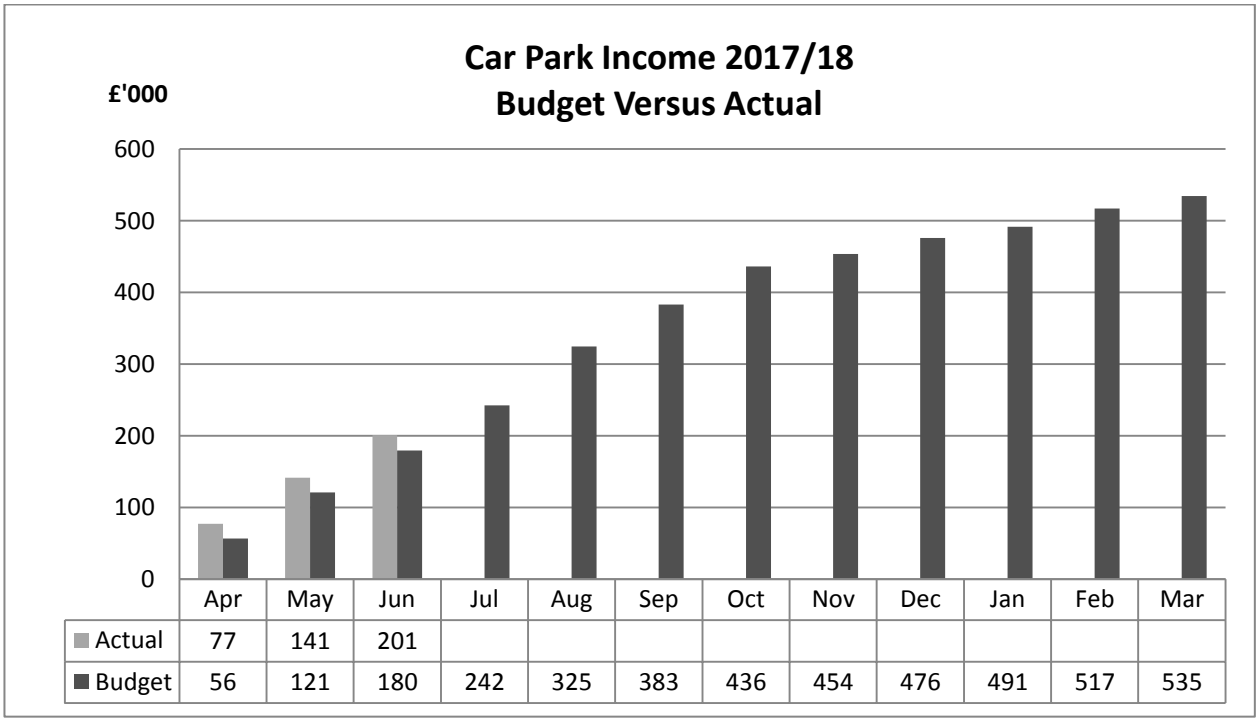
26. Income was above budget by **£2k**.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	11	26	49									
Budget	16	31	47	66	84	116	138	159	171	191	210	229

H. Car Park Income

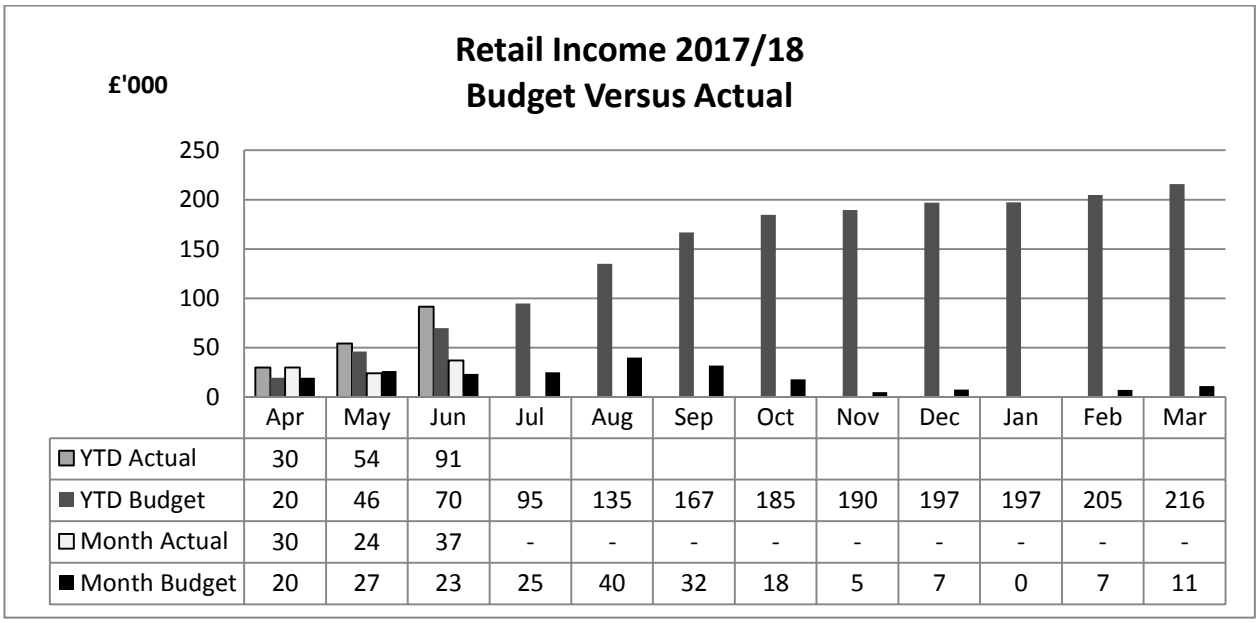
27. Car Park income was ahead of the first quarter target by £21k.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	77	141	201									
Budget	56	121	180	242	325	383	436	454	476	491	517	535

I. Retail Income

28. Gross income was ahead of budget by £21k, or about £8k additional net retail income, after taking off the cost of the goods sold.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
YTD Actual	30	54	91									
YTD Budget	20	46	70	95	135	167	185	190	197	197	205	216
Month Actual	30	24	37	-	-	-	-	-	-	-	-	-
Month Budget	20	27	23	25	40	32	18	5	7	0	7	11

Delegations

29. There were six delegations in the period covered by this report; details are included at **Appendix 3**.

Other Matters

30. In May 2017 and after consulting with the Chairman, the Chief Executive approved a contribution of £5k a year for the next three years (£15k in total) to the '**Great Place: Lakes and Dales**' project, being managed by Craven District Council (CDC). This expenditure was approved under the 'Urgent Action' clause within the Authority's delegation Scheme (C1.1), which requires that such occurrences be reported to Members. Details of the project are included **in Appendix 4**.

31. The Authority continues to support extensions to the broadband network being developed by **Broadband for the Rural North (B4RN)**, through a series of unsecured loans funded by the Sustainable Development Fund (SDF). The current value of these loans (excluding interest) is £88.7k, and with two further loans anticipated to support extensions of the network around Sedbergh, the total value of loans will shortly exceed £100k.

32. With this significant milestone in view, the opportunity was taken to discuss B4RN's financial position and future plans with their Finance Director, prior to making further loans. From these discussions, it was apparent that B4RN's business is continuing to expand, and at a rate faster than had been projected two years ago, and that the risk of making (additional) loans was unchanged; the planned future loans can now go ahead on that basis, subject to the conditions of the SDF being met. The Authority will continue to maintain an earmarked reserve equivalent to the value of all loans made, and will only treat the value of that reserve as available for general spending once the loans have been repaid.

Niall Goulding
Head of Finance and Resources
24 August 2017

1 APRIL 2017 To 30 June 2017

QUARTER 1 - MONTH 3	2017/18	2017/18	2017/18	QUARTER 1 - MONTH 3			2017/18
	APPROVED BUDGET	VIREMENTS & CARRY FORWARDS	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Programme Bids							
Priority Programmes							
Staff Costs	584.5	17.1	601.6	150.4	142.9	7.5	458.7
Programme Costs	44.1	0.0	44.1	16.5	16.6	(0.0)	27.5
Income	(229.0)	0.0	(229.0)	(47.0)	(48.9)	1.9	(180.1)
Development Management Total	**399.5**	**17.1**	**416.7**	**119.9**	**110.5**	**9.4**	**306.1**
Staff Costs	516.8	56.5	573.3	133.5	110.9	***22.6***	462.4
Programme Costs	176.0	74.0	250.0	22.0	12.4	9.6	237.6
Income	(121.5)	(105.8)	(227.3)	(36.8)	(37.7)	0.8	(189.7)
Land Management-Biodiversity Total	**571.3**	**24.7**	**596.0**	**118.7**	**85.6**	***33.1***	**510.4**
Staff Costs	401.3	6.8	408.1	102.1	101.1	0.9	307.0
Programme Costs	641.8	287.3	929.1	169.8	(58.4)	***228.2***	987.5
Income	(462.6)	(210.0)	(672.6)	(45.4)	182.0	***(227.5)***	(854.6)
Rights of Way Total	**580.4**	**84.1**	**664.6**	**226.4**	**224.7**	**1.7**	**439.9**
Staff Costs	252.8	12.6	265.4	66.4	51.4	***15.0***	214.1
Programme Costs	108.1	15.0	123.1	16.4	16.4	0.0	106.7
Income	(49.9)	0.0	(49.9)	(4.3)	(4.6)	0.3	(45.2)
Volunteer-Apprentices Total	**311.0**	**27.6**	**338.6**	**78.4**	**63.1**	***15.3***	**275.6**
Total Priority Gross Costs	2,725.3	469.3	3,194.7	677.0	393.1	***283.9***	2,801.6
Total Priority Income	(863.0)	(315.8)	(1,178.8)	(133.6)	90.8	***(224.4)***	(1,269.6)
Total Priority Net Cost	**1,862.4**	153.5	**2,015.9**	**543.4**	**483.9**	***59.4***	**1,532.0**
Adequate Programmes							
Staff Costs	81.3	2.1	83.4	20.8	20.6	0.2	62.7
Programme Costs	120.5	70.4	190.9	32.0	51.5	***(19.5)***	139.4
Income	(70.9)	(48.7)	(119.6)	(77.9)	(85.5)	7.6	(34.2)
Dales Countryside Museum Total	**130.9**	**23.7**	**154.6**	**(25.1)**	**(13.4)**	***(11.7)***	**168.0**
Staff Costs	142.8	7.5	150.3	35.1	29.7	5.4	120.6
Programme Costs	56.9	9.2	66.1	16.3	5.3	***11.0***	60.9
Income	(18.9)	(9.2)	(28.1)	(2.4)	(8.2)	5.8	(19.9)
Historic Environment Total	**180.8**	**7.5**	**188.3**	**49.0**	**26.7**	***22.2***	**161.5**
Staff Costs	236.8	6.0	242.8	59.5	63.2	(3.7)	179.6
Programme Costs	299.1	47.2	346.3	81.2	93.2	***(12.0)***	253.1
Income	(227.1)	0.0	(227.1)	(72.6)	(94.3)	***21.8***	(132.8)
National Park Centres Total	**308.8**	**53.1**	**362.0**	**68.1**	**62.0**	**6.1**	**299.9**
Staff Costs	79.5	2.1	81.6	20.4	20.6	(0.2)	61.0
Programme Costs	29.0	61.6	90.6	7.3	6.4	0.8	84.2
Income	0.0	(44.6)	(44.6)	(14.6)	(14.6)	0.0	(30.0)
Development Planning Total	**108.5**	**19.1**	**127.6**	**13.0**	**12.3**	**0.7**	**115.3**
Staff Costs	34.7	0.9	35.6	8.9	8.9	(0.0)	26.7
Programme Costs	187.0	125.3	312.3	34.4	29.9	4.5	282.4
Income	(12.0)	0.0	(12.0)	(12.0)	(12.0)	0.0	0.0
Sustainable Development Total	**209.7**	**126.2**	**335.9**	**31.3**	**26.8**	**4.5**	**309.1**
Staff Costs	98.0	14.7	112.7	28.2	24.4	3.8	88.3
Programme Costs	58.0	8.5	66.5	21.2	1.1	***20.0***	65.4
Income	(44.0)	4.0	(40.0)	1.0	0.0	1.0	(40.0)
Tourism Total	**112.0**	**27.2**	**139.2**	**50.3**	**25.5**	***24.9***	**113.7**
Total Adequate Gross Costs	1,063.6	355.4	1,778.9	365.1	354.6	10.5	1,424.3
Total Adequate Income	(182.0)	(98.6)	(471.5)	(178.5)	(214.7)	36.2	(256.9)
Total Adequate Net Cost	**881.6**	256.8	1,307.4	186.6	140.0	46.6	1,167.4
Limited Programmes							
Staff Costs	126.0	2.2	128.2	32.1	32.2	(0.2)	96.0
Programme Costs	50.0	12.5	62.5	8.9	3.0	5.9	59.5
Income	(36.2)	(13.2)	(49.3)	(0.2)	(0.4)	0.2	(48.9)
Access For All Total	**139.9**	**1.5**	**141.4**	**40.8**	**34.9**	**5.9**	**106.5**

Staff Costs	69.2	1.8	71.1	17.8	18.3	(0.6)	52.7
Programme Costs	406.2	(9.3)	396.9	191.9	78.0	***113.9***	318.9
Income	(544.5)	0.0	(544.5)	(182.1)	(206.2)	***24.2***	(338.3)
Car Parks-Toilets Total	**(69.1)**	**(7.5)**	**(76.5)**	**27.6**	**(109.9)**	***137.5***	**33.3**
Staff Costs	0.0	0.0	0.0	0.0	0.8	(0.8)	(0.8)
Programme Costs	101.2	99.3	200.5	12.5	6.7	5.8	193.8
Income	(45.0)	(14.3)	(59.3)	(14.3)	(16.0)	1.8	(43.2)
Landscape Features Total	**56.2**	**85.0**	**141.2**	**(1.8)**	**(8.6)**	**6.8**	**149.8**
Staff Costs	94.4	2.5	96.9	24.2	24.0	0.2	72.9
Programme Costs	18.8	6.0	24.8	5.4	3.7	1.6	21.1
Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Visitor Management Total	**113.2**	**8.5**	**121.7**	**29.6**	**27.8**	**1.8**	**93.9**
Total Limited Gross Costs	865.9	114.9	980.8	292.7	166.8	***125.9***	814.0
Total Limited Income	(625.7)	(27.4)	(653.1)	(196.5)	(222.6)	***26.2***	(430.4)
Total Limited Net Cost	**240.3**	**87.5**	**327.8**	**96.2**	**(55.8)**	***152.1***	**383.6**
Programme Summary							
Total Programme Gross Costs	5,014.7	939.7	5,954.4	1,334.8	914.5	***420.2***	5,039.9
Total Programme Income	(1,861.5)	(441.9)	(2,303.4)	(508.6)	(346.5)	***(162.1)***	(1,956.9)
Total Programme Net Cost	**3,153.2**	**497.9**	**3,651.0**	**826.2**	**568.0**	***258.1***	**3,083.0**
Corporate Employment and Central Costs							
Conservation and Communities Staff Costs	199.9	5.0	205.0	51.2	49.4	1.8	155.6
Conservation and Communities Staff Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Park Management Staff Costs	248.0	6.7	254.8	63.7	62.6	1.1	192.2
Corporate Staff Costs	784.4	22.7	807.1	201.8	205.2	(3.4)	601.9
Corporate Staff Income	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vacancy Factor 2%	(34.3)	(1.0)	(35.3)	(8.8)	0.0	(8.8)	(35.3)
Pension Defecit - Lump Sum	138.5	(138.5)	0.0	0.0	0.0	0.0	0.0
Other Employment Costs	13.6	0.0	13.6	2.3	4.4	(2.1)	9.2
TOTAL CORPORATE EMPLOYMENT COSTS	**1,350.2**	**(105.0)**	**1,245.2**	**310.2**	**321.5**	***(11.3)***	**923.7**
Pre-Extension Work	1,350.2	(1,350.2)	0.0	0.0	0.0	0.0	0.0
Support Services	209.9	(7.7)	202.2	107.9	48.8	***59.2***	153.5
Support Services Income	(7.0)	(18.0)	(25.0)	(6.2)	(5.4)	(0.9)	(19.6)
CEO Support	3.6	0.0	3.6	1.4	1.1	0.3	2.5
CEO Support Income	0.0	0.0	0.0	0.0	(0.1)	0.1	0.1
Legal Services	14.4	0.0	14.4	2.1	2.3	(0.2)	12.1
Legal Services Income	(9.2)	0.0	(9.2)	(2.3)	(7.7)	5.4	(1.5)
Office Accomodation	105.3	0.0	105.3	28.1	21.6	6.5	83.7
Office Accomodation Income	(12.1)	0.0	(12.1)	(3.0)	(0.4)	(2.7)	(11.8)
Health and Safety	5.1	0.0	5.1	3.0	3.5	(0.5)	1.6
Member	112.5	0.0	112.5	25.9	25.9	(0.1)	86.5
IT Licences, Consumables and Support	311.6	29.0	340.6	77.0	81.0	(4.0)	259.6
Communications and Web Services	54.1	13.9	68.0	6.7	17.3	***(10.5)***	50.7
Communication Income	(0.9)	(11.0)	(11.9)	(0.2)	(0.6)	0.4	(11.2)
Land Holdings and Maintenance	93.1	0.0	93.1	4.4	6.3	(1.9)	86.8
Land Holdings and Maintenance Income	(6.5)	0.0	(6.5)	(0.5)	(2.9)	2.4	(3.6)
Training	26.0	0.0	26.0	6.5	6.8	(0.3)	19.2
TOTAL CENTRAL COSTS	**899.9**	**6.2**	**906.1**	**250.7**	**197.5**	***53.2***	**708.6**
SUMMARY							
National Park Grant	(5,054.4)	0.0	(5,054.4)	(1,263.6)	(1,263.6)	(0.0)	(3,790.8)
Other Income	**(1,897.2)**	(470.9)	(2,368.1)	(520.9)	(363.6)	***(157.3)***	(2,004.5)
Total Income	**(6,951.6)**	(470.9)	(7,422.5)	(1,784.5)	(1,627.2)	***(157.3)***	(5,795.3)
Gross Expenditure	**7,300.5**	869.9	8,170.4	1,907.9	1,450.6	***457.3***	6,719.8
In-Year Deficit/(Surplus)	**348.8**	**399.1**	**747.9**	**123.4**	**(176.6)**	***300.0***	**924.4**

1 April 2017 To 30 June 2017
Quarter 1 - Month 3

		£'000
	Original budget deficit	**348.8**
	Opportunity fund projects	31.0
1	Changes to salary assumptions and pension contribution rates and lump sum	(51.8)
2	Carry Forward Budgets from 2016/17 agreed in F&R 23 May 2017 £454.8k	454.8
3	Income in advance and expenditure	0.0
4	Cost savings and interest income	-28.5
5	Miscellaneous further virements	-6.4
	Revised budget deficit	**747.9**

OPPORTUNITY FUND

						Balance 30/06/17	**140.0**
QTR	**No**	**Description**	**Cost Centre**	**Programme Description**	**EXPENDITURE £'000**	**INCOME £'000**	**TOTAL £'000**
2	**1**	**Discover England Grant, National Project**	**D209**		**10**	**0**	**10**
2	**2**	**Buckden Pike Summit Path**	**C530**		**6.0**	**0.0**	**6.0**
2	**3**	**Great Places partnership, Craven District Council**	**D209**		**15.0**	**0.0**	**15.0**
Total movement from/(to) Opportunity Fund					**31.0**	**0.0**	**31.0**
						Opportunity Fund Balance Available	**109.0**

VIREMENTS TO THE BUDGET

QTR	**No**	**Carried forward budgets and in year alterations**	**Cost Centre**	**Programme**	**EXPENDITURE £'000**	**INCOME £'000**	**TOTAL £'000**
1	1	Changes to salary assumptions and pension contribution rates and lump sum	Various	Various salary cost centres	(51.8)	0.0	(51.8)
2	2	Carry Forward Budgets from 2016/17 agreed in F&R 23 May 2017 £454.8k					
		Wensleydale Dormouse project	A200	A2DORM	21.0		21.0
		Tree Sparrow project	A510	A5SPAR	9.0		9.0
		Temporary post to update Historic Environment Record	B200	BBBBBB	10.0		10.0
		Muker barns project	B300	B32SBP	75.0		75.0
		Every Barn Tells a Story Project	B300	B2EBTS	10.0		10.0
		Orton workshop	C220	ORTBUI	15.0		15.0
		Stepping stone repairs	C420	CRSPJT	2.3		2.3
		Green Lanes project	C420	CRSPJT	10.0		10.0
		Stalling Busk Construction	C420	CRSPJT	17.0	(17.0)	0.0
		Swale Trail	D501	CSWTRA	50.0		50.0
		Partnership Centre and information boards	D207	DNPC07	9.0		9.0
		National Park Centre refurbishment	D211	DNPC11	38.5		38.5
		Rich Seam Project	D501	DCMLMT	10.0		10.0

1 April 2017 To 30 June 2017
Quarter 1 - Month 3 **£'000**

		DCM heat pump	D510	JPLMNT	3.9		3.9
		DCM underfloor heating	D510	JPLMNT	2.9		2.9
		IDLP web development	D650	DIDLPS	1.0		1.0
		Web quality cameras	D650	DIDLPS	1.0		1.0
		Apprentices (Green Futures and IDLP projects)	F250	DDDDDD	9.0		9.0
		Clothing, volunteers officers	F400	FDVCLO	6.0		6.0
		NPMP survey work	H200	HNPMPL	17.0		17.0
		Sustainable Development Fund allocations	H400	HSDFYD	125.3		125.2
		Telephone system	J600	JS0001	14.0		14.0
		Microsoft license shortfall	J600	JS0001	15.0		15.0
							454.8
2	3	Income in advance carried forward for future expenditure gross £103.8k net nil					
		Brownfield Sites Register	H200	HLPLAN	14.6	-14.6	0.0
		3 Peaks excess income	C600	CRSTPP	10.0	-10.0	0.0
		Earby Rich Seam charity grant and spending	D501	DCMLMT	6.8	-6.8	0.0
		HLF Rich Seam	D501	DCMLMT	45.3	-45.3	0.0
		Rich Seam Project	D501	DCMLMT	2.7	-2.7	0.0
		Monument Scheme surveys	B200	BBBMMS	6.6	-6.6	0.0
		Every Barn Tells a Story	B300	B2EBTS	14.3	-14.3	0.0
		Car park income in advance	C200	CCCRPO	2.1	-2.1	0.0
		Archaeology day school income in advance	B200	BBBDAY	1.4	-1.4	0.0
							0.0
2	4	Cost savings and interest income net saving £28.5k					
		Interest income	J200	JJJJJJ	-18.0		(18.0)
		Insurance procurement saving	J200	JFRG01	-7.7		(7.7)
		Cleaning contract saving	D208	DNPC08	-0.3		(0.3)
		TV and other licences	D650	DWEB04	0.9		0.9
		Woodland Project Officer	A101	AAAAAA	7.0		7.0
		Car park machines maintenance	C200	CCCP05	-9.3		(9.3)
		DCM rates reduction	D500	DDCMUT	-1.1		(1.1)
							(28.5)
2	5	Additional Funding £6.4k					
		Destination Dales Tourism LEP grant	D209	Various	16.5	-16.5	0.0
		National Trust Payment by Results Income	A300	A1STOP	0.0	(6.0)	(6.0)
		Self Build Register grant	H200	HLPLAN	30.0	(30.0)	0.0
		Pennine Trails Grant	C650	CNTGOF	17.5	(17.5)	0.0
		National Flood Project	A101/A300	Various	48.0	(48.0)	0.0
		Lune Rivers Trust Grant	A300	A3LUNE	10.0	(15.2)	(5.2)
		Storm George repairs	C410	CRSPJT	4.0	(4.0)	0.0
		Swail Trail Project	C420	CSWTRA	168.0	(168.0)	0.0
		DCM Rich Seam project	D501	DCMLMT	99.8	(93.8)	6.0

1 April 2017 To 30 June 2017

Quarter 1 - Month 3 **£'000**

		Thorns Gill Bridge (Inglebourough Dales Landscapoe Partnership)	B200	BARISK	2.6	(2.6)	0.0
		Fishermans Bridge rebuild	C410	CRSPJT	3.5	(3.5)	0.0
		Trail Riders	C820	CACCES	2.5	(2.5)	0.0
		Cycle the Dales website	D650	JS0001	11.0	(11.0)	0.0
		Embsay Reservoir	C820	CACCES	10.0	(10.0)	0.0
		Northern Upland Chain Local Nature Partnership	A500	NUCLNP	25.0	(30.6)	(5.6)
		Woodlands Project officer	A101/A200	A2DORM	9.3	(15.0)	(5.7)
		Conservation Support Officer	A101	AAAAAA	10.1	0.0	10.1
							(6.4)
TOTAL Movements From/(to) Reserves					**994.2**	**(595.0)**	**399.2**

Delegations, 1 April 2017 to 30 June 2017

Description	Approved	Date
Mobile GIS App. Order paced with one supplier (Lutra Consulting, £10,270) without other quotes being obtained, following paragraph 5.12.1 (v) of Financial Regulations, which permits this where the specialist nature of the goods/services and timescale makes this the best option. Contract is for developing a GIS survey app that can be linked to the open-source software (of which Lutra have direct experience) as part of redeveloping our GIS systems. Lutra were the only company that we could identify that could complete the work in a way that could be easily integrated into our wider GIS system and to the required timeframe.	Director of Corporate Services	20/4/17
Purchase of Second Hand Digger. The market for this item was investigated, the officer concerned providing four advertised products, and concluding which was the best value for money; quotes were not, as such, obtained, but this was a straightforward purchase of a second hand product, and the cheapest purchase price was selected (PV Dobson, £8,700)	Director of Corporate Services	21/4/17
'**Slow the Flow' flood management project**. Flood catchment modelling work on the Lune, funded by Lune Rivers Trust from an Environment Agency Grant. Contract awarded to River Ecosystems Services (RES) for £10,000, without other quotes being sought. RES is the Rivers Trust's (not to be confused with the Lune Rivers Trust) consulting arm, and the 'single quotation' process was agreed with LRT, because of RES's knowledge of the work and location (this is permissible where expenditure is wholly reimbursed by a third party that is in agreement with that approach (Financial Regulation 15.2.2)	Director of Corporate Services	17/5/17
Stockade Upgrade. Upgrade to stock control system scheduled for 2017/18, bought forward as a matter of urgency in light of ransomware issues (old system not secure). Contract awarded to existing supplier without other quotes being sought, though some investigation of an alternative finance/stock system produced very substantially higher costs. Contract for £12,475 awarded to Independent Equipment Co.	Director of Corporate Services	16/6/17
Every Barn Tells a Story: short film. Three quotes obtained, but contract awarded to the more expensive of these (Aberration Films, £5,315; other quotes were for £3,710 and £4,250) based on substantial difference in the quality of the quotation (i.e. its detail, vision, and offer)	Director of Corporate Services	16/6/17
Crayfish Survey, River Ure Catchment. Only one quote received (eight were sought). Contract awarded to JBA Consulting for £9,935	Director of Corporate Services	29/6/17

Great Place: Lakes and Dales project

Craven District Council, in partnership with South Lakeland District Council (SLDC), the Lake District National Park Authority (LDNPA) and YDNPA submitted a successful application to the Arts Council, England for Heritage Lottery Fund Great Place funding, for a £1.53m project, to be delivered over three years. The project will be funded by a £1.3m grant from the HLF, with CDC and SLDC contributing £75k each, and LDNPA and this Authority each contributing £15k.

The geographical area of the project is the rural corridor linking Skipton (Craven) in the south and Grasmere (South Lakeland) in the north, including the market towns and rural hinterlands and extending into the Yorkshire Dales and Lake District National Parks. Through promotion of the arts, events and cultural heritage the project is seeking to change the perception of this area so that it retains and is more attractive to young people. It is looking to halt the trend of a growing ageing population with fewer economically active residents. The project will be intentionally experimental and exploratory, to see how the distinctiveness of place can be used to retain and attract a new generation of dynamic individuals to drive forward the economy and contribute to the resilience of the area's culture and communities.

Though promoting culture as a catalyst for change, there will be six broad strands of activity:

1. Researching and defining our cultural distinctiveness and its offer
2. Placing culture, arts and heritage at the core of local strategies, plans and policies
3. Diversifying, retaining, attracting, supporting and growing the creative economy
4. Developing new relationships across business sectors using opportunities inspired by Great Place
5. Taking advantage of digital opportunities to grow the rural economy
6. Building, sharing and using learning.

A Programme Manager will deliver the programme, directed by the Creative Board made up of senior managers from partner organisation and arts and cultural organisations within the area. The Authority's financial contribution has been allocated from the 2017/18 Opportunities Fund.

YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 10**

Committee: **FINANCE AND RESOURCES**
Date: **12 September 2017**

Report: **INCOME GENERATION STRATEGY: PROGRESS UPDATE**

Purpose of report

1. To inform Members of recent progress in implementing the Authority's Income Generation Strategy.

RECOMMENDATION

2. That Members note the update on progress with implementing the Authority's Income Generation Strategy.

Strategic Planning Framework

3. The information and recommendation contained in this report are consistent with the Authority's statutory purposes and it's approved strategic planning framework:

   Corporate Plan for 2016/17: Objective 29: Plan and manage all aspects of the National Park Authority's business to make the most effective use of our resources and develop our capacity for income generation to maintain our annual income at £6.62 million.

Background

4. The Income Generation Strategy (March 2015) set out the approach that the Authority would take over the next three years to secure the funding needed to continue existing levels of activity. It details a series of approaches that we will focus on to develop new funding streams to replace what was then expected to be the declining government grant. These include trading activity, charging for services, and bids for grants.

5. This report is one of the regular updates provided to Members on the *activity* that is underway to develop these areas of income generating opportunity. The levels of income actually *achieved* each year are reported to this Committee as part of the standard monitoring of the Authority's budget.

6. Members should be aware that our performance in delivering on the objective set out in the Income Generation Strategy is the subject of a Member-led Performance Review currently being carried out on behalf of the Audit and Review Committee.

Consideration

7. Since the last update in May 2017, no new grant bids have been secured. Officers are continuing to develop the next tranche of externally-funded projects, in line with the recently agreed Action Plan for 2017/18.

8. Details of the externally-funded projects for which funding has been secured since 1 April 2017; and those currently in development are set out in the **Annex**.

Conclusions

9. Securing external funding in order to achieve our objectives has become embedded in the day-to-day work of the Authority. There is a 'pipeline' of major projects that are currently being developed.

Gary Smith
Director of Conservation and Community

30 August 2017

'Pipeline' of significant external funding bids

Grants Key - green = funding secured; orange = bid submitted (or imminent); blue = in development.

Project title	Description	Likely YDNPA Income	Start/duration
1. Upper Swaledale barns	Restore some of the most special barns in and around Muker.	£100k (legacy) £20k (YDMT)	Nov 2015 2 years
	'Every barn tells a story' - work with the local community, businesses and visitors to record, interpret and share the history and stories of field barns.	£70k (HLF) £5k (YDMT)	May 2016 2 years
	Barn restoration in Conservation Areas (Swaledale and Littondale) – part of a bid on behalf of four of the northern national parks and Historic England for funding to restore/repair traditional farm buildings (30 in the Yorkshire Dales)	£725,000 (Defra)	Nov 2017 2 years
2. Swale Trail	Off-road, family-friendly cycle route between Reeth and Keld. Successful application submitted to Richmondshire District Council Economic Growth Fund. Application to LEADER submitted for final amount needed for the project to start this Summer.	£50,000 (RDC) £13,000 (National Trails) £7,000 (NYCC) £98,000 (LEADER)	June 2017 1 year
3. Westmorland Dales Hidden Landscape	£3.5 million Landscape Partnership project developed with the Friends of the Lake District. Stage 1 bid approved by HLF in October 2016. 18 month 'development phase' before submission of final 'stage 2' bid October 2018.	£2.5 million (HLF) for implementation phase.	Jan 2019 4 years
4. Tees-Swale: Naturally Connected	Large scale habitat network project to support habitat restoration (peatland, woodland, hay meadows etc.) and management through 'High Nature Value farming'. Initial bid unsuccessful but revised bid being developed in partnership with North Pennines AONB (which is the lead body).	£250,000 p.a. (HLF)	Jun 2019 5 years
5. Upper Aire Project	Investment in land management measures to help reduce flood peaks in the Upper Aire catchment. Programme is being developed by a partnership including Environment Agency, Yorkshire Wildlife Trust, and YDNPA.	£50,000 p.a. (LCR LEP Local Growth Fund)	Jan 2018 2 years
6. Upper Lunesdale	3-year programme of interventions to improve natural flood management in the upper reaches of the Lunesdale catchment.	£?????? (Cumbria Floods Partnership)	Jan 2018 3 years

Project title	Description	Likely YDNPA Income	Start/duration
7. Historic Environment Record	Project to upgrade the HER for the boundary extension area so that it matches the quality and depth of material held for the former National Park.	n/a	Apr 2018 3 years
8. Miles without Stiles	National bid being developed with the aim of securing funding from Sport England to develop Miles without Stiles routes across the ten English National Parks, together with promotional work to target inactive people to use these routes to increase their level of physical activity on a regular basis.	£250k over three years	Unknown

YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 11**

Committee: **FINANCE AND RESOURCES**
Date: **12 September 2017**

Report: **STAFFING**

Purpose of the report

1. To update Members on the staffing establishment as at 30 June 2017 and to advise on recent staffing changes.

RECOMMENDATION

2. That the report be noted.

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 specifically Corporate Action Plan Objective 24, to "Plan and manage all aspects of the Authority's business so as to make the most effective use of our resources".

Background

4. **Establishment as at 30 June 2017**

Directorate	A Established Posts FTE	B Temporary Posts FTE	C Vacancies FTE	D Total Headcount (includes job shares & part-time working)
Corporate Services	22	0.9	0	28
Park Services	46	7.47	0	70
Conservation & Community	35	1.86	0.7	44
TOTAL	**103**	**10.23**	**0.7**	**142**

[Officers on maternity leave have not been counted within Column D. If their post has been covered, the temporary officer is counted in Columns B and D].

5. **Leavers**

One Officer left the Authority between 1 April 2017 and 30 June 2017.

Name	Leaving Date	Position	Additional Info
Sandra Everett	1 April 2017	Information Adviser (DCM)	Resignation

6. **Vacancies, New Employees and Contract Changes**

The following table lists new employees who joined the Authority, and current employees who have been promoted or changed post, during the period between 1 April 2017 and 30 June 2017.

DIRECTORATE	VACANCY	Additional Info
Park Services	Area Ranger	Robert Ashford started on 24 April 2017.
Park Services	Information Adviser (DCM)	Linda Snow started on 1 April 2017.
Park Services	Destination Co-ordinator	Helen Dalton started on 1 April 2017.
Conservation and Community	Countryside Archaeological Adviser	Luke Bassnett Barker started as Linda Smith's job share partner on 2 May 2017.
Conservation and Community	HER Project Officer	Luke Bassnett Barker started on 2 May 2017.
Conservation and Community	Historical Environment Apprentice	Hannah Kingsbury started on 15 May 2017.
Conservation and Community	Conservation Support Officer (Wildlife, Trees and Woodlands)	Suzanne May-Graham started on 25 May 2017.
Conservation and Community	Planning Apprentice	Claire Calvert started on 5 June 2017.

Reorganisation Recruitment Update

7. The Staffing report to the Finance and Resources Committee in May 2017 highlighted the recruitment that had been ongoing as a result of the 2016/17 staffing reorganisation. All recruitment related to the reorganisation has now been completed. The two posts that had been outstanding were the Communications and Conservation apprentices. Both have now been recruited to, Katie Foxford as Communications Apprentice and Laura Mealin as Land Management and Conservation Apprentice, and both start in September 2017.

Hannah Clarke
Head of HR and Communications

11 August 2017

Background documents:
None

YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 9**

Committee: **FINANCE AND RESOURCES**
Date: **12 September 2017**

Report: **SICKNESS ABSENCE**

Purpose of the Report

1. To advise Members of the current level of sickness absence within the National Park Authority staffing establishment.

Recommendation

2. That the report be noted.

Strategic Planning Framework

3. The information contained in this report is consistent with the Authority's statutory purposes and approved strategic planning framework, and in particular Corporate Plan Objective 24, "Plan and manage all aspects of the Authority's business so as to make the most effective use of our resources".

Scope of this Report

4. Analysis has been undertaken of sickness absence data covering all staff employed by the Authority during the first full quarter of 2017/18 (so from 1 April 2017 to 30 June 2017). The data has been categorised by individual Directorates and is attached as an **Appendix** to this report. Information is provided both in terms of the percentage of time lost and then what this means in actual days lost, to illustrate the proportionate and absolute size of sickness absence.

Method of Calculation

5. As with previous reports, the Appendix presents data for all staff based on a five day working week, taking into account vacant posts, bank holidays, and an average annual leave and flexi leave entitlement, to give 'actual' working days available for both full and part-time staff. The following data is provided:

(i) Number of staff in post as at 30 June 2017 (Full-Time Equivalent)
(ii) The total number of days lost due to sickness within the reporting period
(iii) The total number of working days available within the reporting period
(iv) Each Directorate's lost time rate, being the percentage of lost days compared with the number of days available, is calculated as follows:-

Total Number of Days Lost x100
Total Number of Days Available

6. The Authority's lost time rate for the quarter ending 30 June 2017 was **1.5%.** The rate for the previous quarter to 31 March 2017 was **2.1%.** Also provided within the Appendix are details of the quarterly lost time rates over the last five years.

Performance Indicator results

7. The Authority uses a Performance Indicator to report the proportion of working days lost due to sickness absence. Rather than reporting the annual lost time rate, sickness absence for Performance Indicator purposes is calculated and expressed as the number of day's absence per Full Time Equivalent (FTE) member of staff, as follows:

Aggregate of lost working days = X days per FTE
Average number of FTE staff
Calculated by reference to the start
and end of the financial year

8. The situation as at the end of the first quarter (ending 30 June 2017) using the Performance Indicator methodology (as opposed to the 'lost time rate', percentage-based approach) yields a figure of **0.8 days per FTE** for that quarter.

Number of working days lost due to sickness per FTE – comparative data

9. The following table shows the Authority's performance relating to sickness (as measured by the Performance Indicator calculation) over the past five years. The equivalent figures for other nine English National Park Authorities are included for comparison; the 2016/17 comparative figures have yet to be obtained, but as they are no longer prepared as cross-National Park Performance indicators, this takes a little longer than before; we aim to include these comparatives within the next edition of this report.

Year	South Downs	Broads	Dartmoor	Exmoor	Lakes	North-mblnd	NYM	New Forest	Peak District	Dales
2012/13	3.2	6.2	5.4	4.3	5.3	5.8	4.1	5.4	4.6	5.5
2013/14	4.2	4.7	7.5	5.6	5.1	6.6	4.0	3.9	6.6	5.4
2014/15	4.5	Not available	9.3	3.2	7.2	2.6	4.1	3.1	Not available	4.7
2015/16	Not available	4.9	9.8	6.2	7.3	2.2	4.2	3.6	5.3	2.2
2016/17	Awaited	Awaited	Awaited	Awaited	Awaited	Awaited	Await.	Awaited	Awaited	4.0
Average over period	4.0 (to March 2015)	5.3 (to March 2016)	8.0 (to March 2016)	4.8 (to March 2016)	6.2 (to March 2016)	4.3 (to March 2016)	4.1 (to March 2016)	4.0 (to March 2016)	4.5 (to March 2016)	4.4 (to March 2017)

Caszandra Peterson
Senior Administrative Officer

21 August 2017

SICKNESS ABSENCE LEVELS – 1 APRIL to 30 JUNE 2017

DIRECTORATE	FULL TIME EQUIVALENT IN POST as at 30.6.17	TOTAL NO. OF DAYS LOST	TOTAL DAYS AVAILABLE	LOST TIME %
Corporate Services	22.90	48.91	1190.8	4.1
Conservation & Community	37.72	9.78	1961.44	0.5
Park Services	53.29	28.71	2771.08	1.0
TOTAL	**113.91**	**87.4**	**5923.32**	**1.5**

NOTES

1. Of the 48.91 days lost in Corporate Services, 38.5 days relate to one full-time member of staff, who has since returned to work.
2. Taking out the long-term sickness (defined here as any instance lasting for more than ten working days), the Authority's lost time rate would be **0.8%** and the days absence per FTE would be **0.4 days.**

ANALYSIS OF SICKNESS LEVELS (LOST TIME RATE) AT QUARTERLY INTERVALS FOR THE PERIOD 1 APRIL 2013 TO 30 JUNE 2017

1 April 2013 – 30 June 2013	1 July 2013 – 30 September 2013	1 October 2013 – 31 December 2013	1 January 2014 – 31 March 2014
2.1%	1.7%	3.3%	2.9%

1 April 2014 – 30 June 2014	1 July 2014 – 30 September 2014	1 October 2014 – 31 December 2014	1 January 2015 – 31 March 2015
1.3%	1.4%	2.7%	3.1%

1 April 2015 – 30 June 2015	1 July 2015 – 30 September 2015	1 October 2015 – 31 December 2015	1 January 2016 – 31 March 2016
1.1%	0.6%	1.0%	1.3%

1 April 2016 – 30 June 2016	1 July 2016 – 30 September 2016	1 October 2016 – 31 December 2016	1 January 2017 – 31 March 2017
1.4%	1.1%	2.6%	2.1%

1 April 2017 – 30 June 2017	1 July 2017 – 30 September 2017	1 October 2017 – 31 December 2017	1 January 2018 – 31 March 2018
1.5%			