YORKSHIRE DALES NATIONAL PARK AUTHORITY **ITEM 8**

Committee: **FINANCE AND RESOURCES**
Date: **11 February 2020**

Report: **FINANCIAL PROGRESS REPORT - NINE MONTHS TO 31 DECEMBER 2019**

Purpose of the Report

1. To provide Members with information on the financial performance of the National Park Authority for the nine months from 1 April to 31 December 2019.

Recommendation

2. Members are asked to note the report.

Strategic Planning Framework

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

4. This report provides the quarterly update to Members as required by Financial Regulations.

Introduction

5. Detailed information on financial performance in the nine months to 31 December 2019 is contained in Appendices 1 & 2.

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

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

    a. Opportunities Fund allocations made so far this year; the balance of this Fund as at 31 December 2019 was £34k.

    b. Virements and budget movements in the year to 31 December 2019, including in-year Opportunities Fund allocations. This table lists movements between budget

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

c. Reserve balances and movements; these are current reserves and do not include new reserves which are proposed in the Budget paper also tabled at this meeting, as they are not yet approved by Members.

Performance summary during the nine months to 31 December 2019

8. There are no significant issues, either in terms of income or expenditure, that might require urgent remedial action, although, as in previous years, there are some projects and actions which may not be completed by 31st March and for which the allocated budget will require carrying forward into 2020/21 (e.g. Dark Skies, Ingleborough Access Project and Westmorland Dales). Several 'earned income' streams are performing better than had been budgeted, which will contribute to a positive balance at 31st March 2020.

Income

9. Net earned income was **£95k** ahead of target as at 31st December 2019, although the underlying projected position is comfortably better than this; some programmes are temporarily behind their targets for income but this is a timing issue and the projected income should still be received, albeit later than initially expected (see paragraph 18).

10. Current income variances in excess of £10k are as follows:

Additional income, received before the budget profile date (timing issue):

- Rights of Way - Three Peaks £12k (matched with £12k extra spending)
- Rights of Way £12k
- Development Planning £20k
- Land Management - Northern Upland Chain £13k
- Conference Sponsorship £10k

Income due according to the budget profile date but not yet received (timing issue):

- Land Management £38k
- Visitor Management £12k
- National Trails £47k

Additional income above the amount budgeted (likely to be carried forward into 2020/21)

- Westmorland Dales £20k
- Rights of Way - Three Peaks £21k

Additional earned income received above the amount budgeted; expected to be ahead of target at 31st March 2020 by **£156k**:

- Car Parks £20K
- Dales Countryside Museum (DCM) £23K
- Retail Sales (NET) £6K
- Legal Fees £27k
- Legacy £80k

Other significant additional income which is likely to be received before 31st March 2020, £105k:

- Legacy £50k
- Minerals Planning Application Fee £55k

The current prediction, including all the above items, for the total value of additional net income by year-end is **£261k,** for which there are no current spending plans within the 2019/20 budget. This projection is dependant on current performance continuing for the remainder of the financial year.

Expenditure

11. Expenditure was **£370k** behind budget as at 31st December 2019.

12. Most cost centres within the programmes have some variance due to the nature of estimation when setting budgets: invoices can be later or earlier than expected, and projects can be delayed or accelerated ahead of expected timescales. The following cost centres have variances of over £10k as at 31st December 2019; more detailed information can be found in paragraph 17:

Items behind budgeted expenditure due to temporary timing issues, £308k:

- Tourism £47k
- Central Costs £44k
- Rights of Way - National Trails £49k (offset by lower income)
- Development Management - Planning System £38k
- Land Management £33k
- Historic Environment (Monuments & Buildings) £20k
- Rights of Way – Ingleborough Dales HLF Toposcope £17k
- Rights of Way – Area Teams £37k
- Access for All - Recreational Activities £11k
- Access for All - Outreach £12k

Items ahead of budgeted expenditure due to temporary timing issues £124k:

- National Park Centres £26k
- Sustainable Development £24k
- Development Planning £24k
- Visitor Management £17k
- Three Peaks £12k (matched with extra income)
- Rights of Way – Pennine Way & Bridleway £11k
- DCM £10k

Items behind budgeted expenditure, likely to continue to year-end, £81k:

- Employment Costs – extra vacancy savings £81k

Items behind budgeted expenditure, likely to be carried forward into 2020/21, £115k:

- Access for All - Dark Skies project (delayed start) £25k

- Westmorland Dales £53k (the committed budget runs over a 4 year period)
- Rights of Way - Ingleborough Access £37k

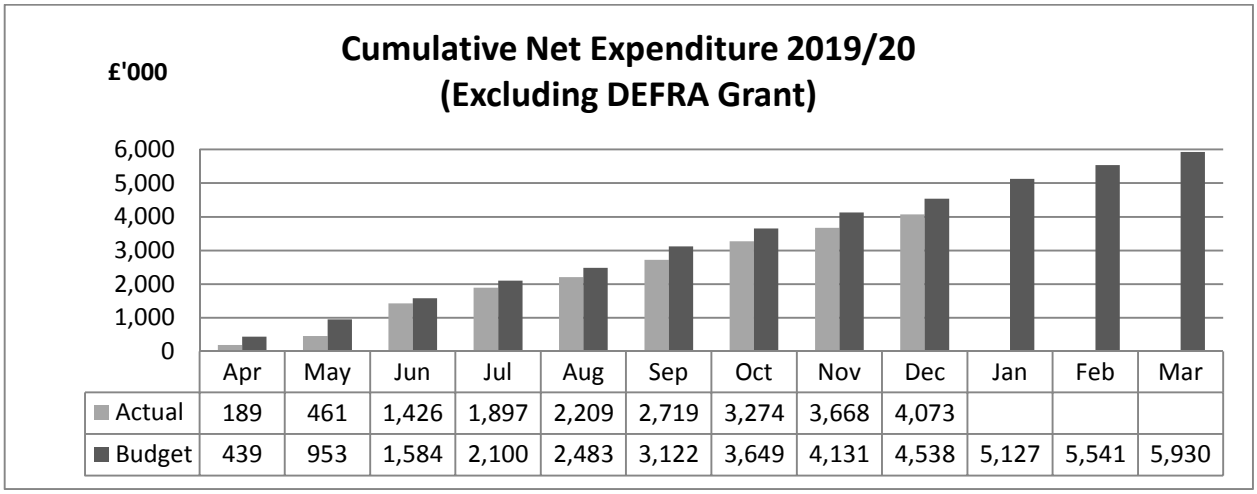
13. **Year End Projection**

- The current projection for additional income is an expectation of **£261k** over budget (paragraph 10). The position on expenditure is that committed budgets will be spent this year, with the exception of net underspends on employee costs (£81k, paragraph 15) to give a potential net favourable position (extra income + underspends) of **£342k** at year end, assuming all other budgets are fully spent, and all projected income is received (which normally proves not to be the case; recent changes received to the 2019/20 budget have not yet been reflected in the figures within this report).

- The above estimate excludes unspent budget which may need to be carried forward into next year, to pay for commitments made this year but for which the activity (mostly contracts) won't have been completed by year end. The three-year average is for an annual value of circa £485k of such spending which, when added to the value noted above, suggests a net favourable variance by year-end of perhaps **£827k;** known likely carry-forwards at this stage are Ingleborough Access Project £37k, Dark Skies (currently £25k); Westmorland Dales (£53k less £20k income); less additional earned income for the Three Peaks (£21k), totalling to a net **£74k**.

- Accounting only for 'known' figures at this stage rather than historical figures, the 'real' favourable variance is therefore predicted to be in the region of **£416k** by year-end. The actual result will be affected by what happens in the remainder of the year; as in previous years, it is likely that there will be an underspend on programme budgets (regardless of the fact that budget managers have said they expect to spend their allocations in full), leaving small variances across many budget lines which, when added together, can be significant.

14. **Net Expenditure**



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	189	461	1,426	1,897	2,209	2,719	3,274	3,668	4,073			
Budget	439	953	1,584	2,100	2,483	3,122	3,649	4,131	4,538	5,127	5,541	5,930

- Cumulative net expenditure at 31 December 2019 was **£4,073k** against a budget of **£4,538k**, a net positive variance against the budget for the year to date of **£465k**. The variance is mainly due to:

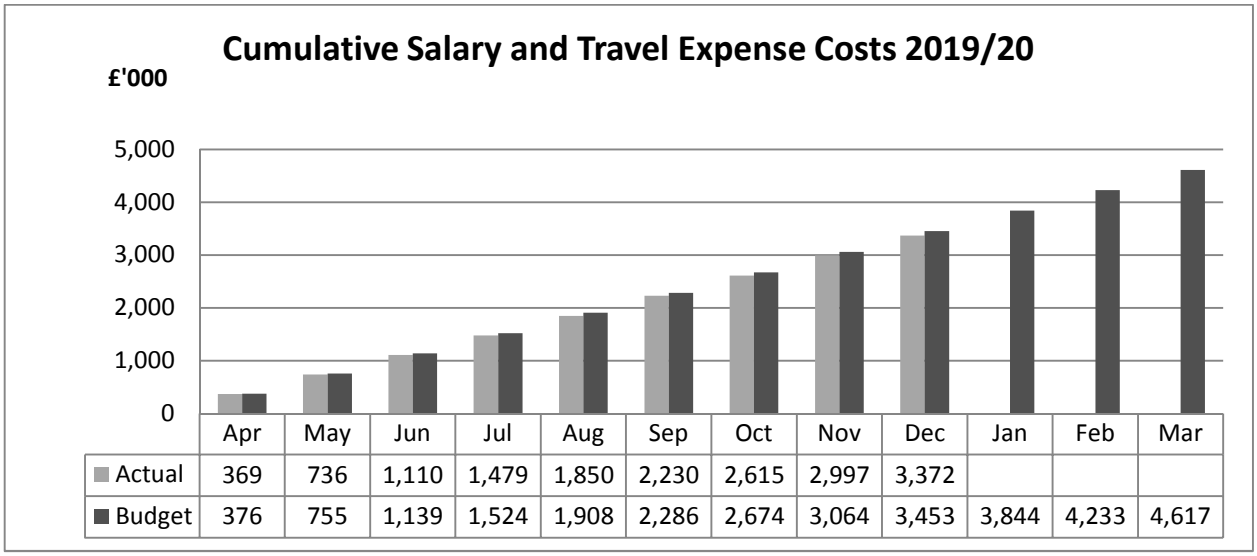
  a. A net ***underspend*** on ***Programmes*** of **£382k**; programme variances over £10k are detailed under paragraph 17;

  b. ***Corporate*** Employment Costs overspent by **£7k**;

  c. A net ***underspend*** on Central Costs of **£90k**; detailed in paragraph 16.

15. **Authority Employee Costs** £81k underspend

- The net underspend on the ***whole Authority*** employee costs is the product of ongoing or temporary vacancies and later-than-projected recruitments. The collective Employee Cost budgets include an expectation of some savings caused by short term vacancies, the 'vacancy factor'. Temporary vacancies in Legal, Estates, Apprentices, DCM and Development Planning have contributed to the underspent position.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	369	736	1,110	1,479	1,850	2,230	2,615	2,997	3,372			
Budget	376	755	1,139	1,524	1,908	2,286	2,674	3,064	3,453	3,844	4,233	4,617

16. **Central Costs** £90k underspend

- The main components of this variance are timing-related, where budget managers had assumed that certain items of corporate expenditure would happen earlier in the year than they have (including web costs, training, audit and service charges). We also received additional 'corporate' income of £46k (described in paragraph 18). Central Costs include several different unrelated services managed by different budget managers, which individually have smaller variances but when amalgamated, can produce a large variance.

17. **Programme Costs – Net Variances**

- Variances are shown net (i.e. they include income). More explanation of income results are included in paragraphs 18 to 22. Detailed explanations of individual programme variances of more than £10k follow this table.

Programme	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Favourable/ Adverse
Development Management	511	413	371	***42***	F
Land Management-Biodiversity	649	489	499	(10)	A
Rights of Way	745	598	485	***113***	F
Access For All	212	163	104	***59***	F
Dales Countryside Museum	274	224	205	***19***	F
Historical Environment	169	143	124	***20***	F
Development Planning	187	160	155	5	F
Landscape Features	101	165	88	***77***	F
Volunteers & Apprentices	316	232	192	***40***	F
Tourism	184	162	115	***47***	F
National Park Centres	382	233	242	(9)	A
Car Parks-Toilets	(227)	(215)	(234)	***19***	F
Sustainable Development	351	149	172	***(24)***	A
Visitor Management	132	110	126	***(17)***	A
Total Variance on Programmes	3987	3027	2645	**382**	F

Priority Programmes

- **Development Management**: £42k underspend; £30k for new planning software and support (the installation of which has now commenced) and £11k underspend on salaries.

- **Land Management**: £10 overspend. -£4k overspend on salaries, -£38k income is due (see paragraph 18) and programme spend is underspent by £33k; these should all be timing issues.

- **Rights of Way**: £113k underspend. £45k of income has been received in advance, but this is mostly offset by -£47k National Trails income which is behind budget (see Paragraph 18). Expenditure on programmes is underspent by £118k; cost centres in this programme have positive and negative variances, but National Trails has the largest balance of £49k which offsets the income due above. Budget Managers have indicated these variances are temporary and that allocated budgets will be spent by 31st March 2020 except for £37k for Ingleborough Access which will be carried forward to 2020/21 due to contractor timing issues (see paragraph 12 for more detailed breakdown of expenditure).

- **Access for All**: £59k underspend. Recreational Activities is £36k behind budget of which £25k relates to Dark Skies which had a delayed start and for which any unspent budget will be carried forward to complete the project in 2020/21. Other components of this underspend were £8k on the Wensleydale Railway Cycleway Feasibility study, £3k on Miles without Stiles and £12k on Outreach; these should all be timing variances and the budgets will be used by year-end, excepting the Dark Skies variance.

Adequate Programmes

- **Dales Countryside Museum**: £19k underspend. Total income is above target by £23k with salaries savings at £6k, less an overspend on utilities and museum costs of £10k.

- **Historic Environment**: £20k underspend on Historic Environment Record, Scheduled Monuments and Buildings at Risk. This should just be a timing issue; projects have been identified and are being progressed.

- **Development Planning**: Although the balance is less than £10k, this is a combination of larger compensating variances. There is a £9k saving on salary costs; £20k income received in advance of budget; and an overspend of £24k, mainly down to the Landscape Character Assessment work, which is a timing issue.

- **Landscape Features**: £77k underspend; this relates mainly to the Westmorland Dales which is reliant on the activity of third parties so is hard to profile (this is currently £53k behind budget on expenditure and with £20k of income received in advance); any balances in this project will be carried forward into 2020/21 as the project spending is ring-fenced (so just a timing issue).

- **Volunteers & Apprentices**: £40k underspend; Volunteer-related salaries of £11k and Apprentice-related salaries of £28k (both due to vacancies) which will not be spent by 31st March 2020.

- **Tourism**: £47k underspend; budget timing variances on cycling events and the Destination Dales project.

Limited Programmes

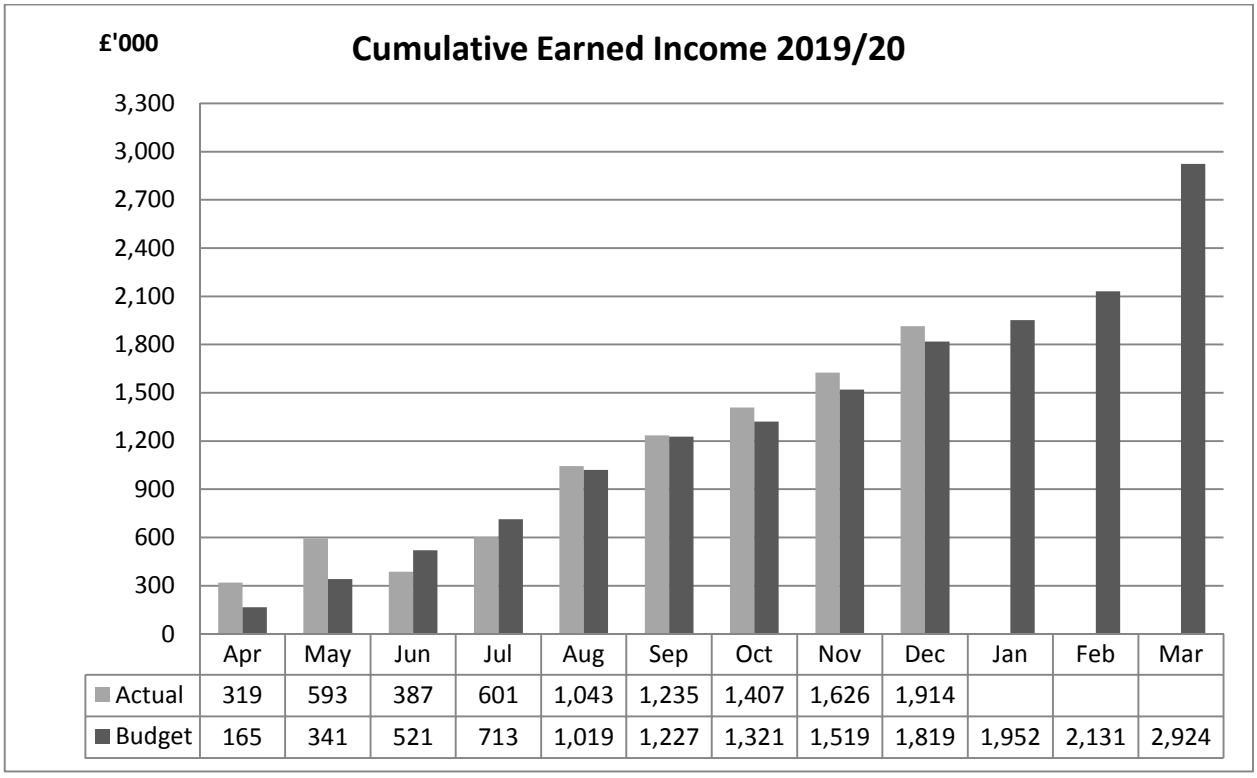
- **National Park Centres**: Although the balance is less than £10k, this represents a combination of larger compensating variances. Retail income is £14k above target (extra £6k net profit), and programme spending is £26k over budget (£14k relates to spending on Grassington NPC, £8k Cost of Goods Sold and £4k Retail System Maintenance, all of which are budget timing issues).

- **Car Parks & Toilets**: £19k underspend. This is mainly due to additional income of £20k.

- **Sustainable Development**: £24k overspend. Grant applications have been received ahead of budget projections, so just a timing issue.

- **Visitor Management**: £17k overspend caused by spending in advance of receiving matching income from North Yorkshire County Council for work to Green Lanes.

18. **Earned Income**



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	319	593	387	601	1,043	1,235	1,407	1,626	1,914			
Budget	165	341	521	713	1,019	1,227	1,321	1,519	1,819	1,952	2,131	2,924

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

- Total earned income for the nine months to 31 December 2019 was £1,914k, £95k above the budget projection of £1,819k, the net result of both positive and negative variances from targets; explanations for component variances of more than £10k within the total 'Earned Income' figure are as follows:

Additional Income

- Corporate Services **+£46k**; comprising £27k Legal Fees, £4k Bank Interest, £3k grant National Parks Partnerships Ltd, £10k Conference income.
- Landscape Features **+£22k**, income received upfront from partners in the Westmorland Dales project; a timing issue.
- Car Parks & Toilets **+£20k**.
- Retail **+£14k** (Gross; Net is £6k profit).
- Development Planning **+£20k.**
- Dales Countryside Museum admissions **+£23k.**
- Rights of Way **+£45k**; £33k Three Peaks (any additional and unspent funds will be carried forward into 2020/21), £12k other cost centres (timing issues).
- Land Management **+£13k**, Northern Upland Chain partnership.

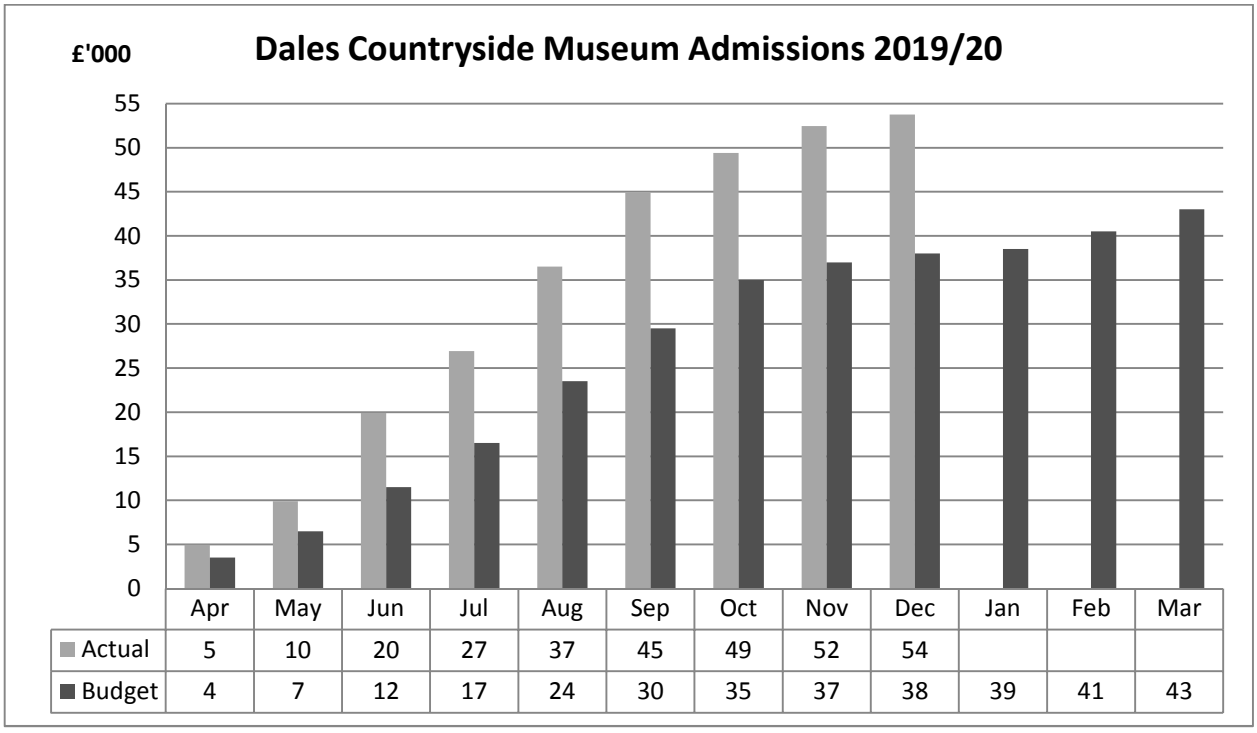
Behind budget

- Land Management **-£52k**; There are a number of projects where the income is behind profile, the main items being £12 Facilitation Funds, £10k Catchment Sensitive Farming, £9k Dormice, £6k Payment by Results, £14k Slow the Flow; these are timing issues and should be resolved by year-end.
- Visitor Management **-£12k**; Green Lanes income budgeted but not received (or spent), a timing issue.
- National Trails **-£47k**, a timing issue caused by claims by third parties being later than expected; income and expenditure are matched for this project.

- Corporate Services, Car Parking, Admissions and Retail income lines are likely to yield positive variances at year end, but most other income variances are (unless specified) likely to be timing differences and will either balance out this financial year, or the activity and budgets will be carried forward to next year, subject to there being genuine commitments in place.

19. **DCM Admissions Income**

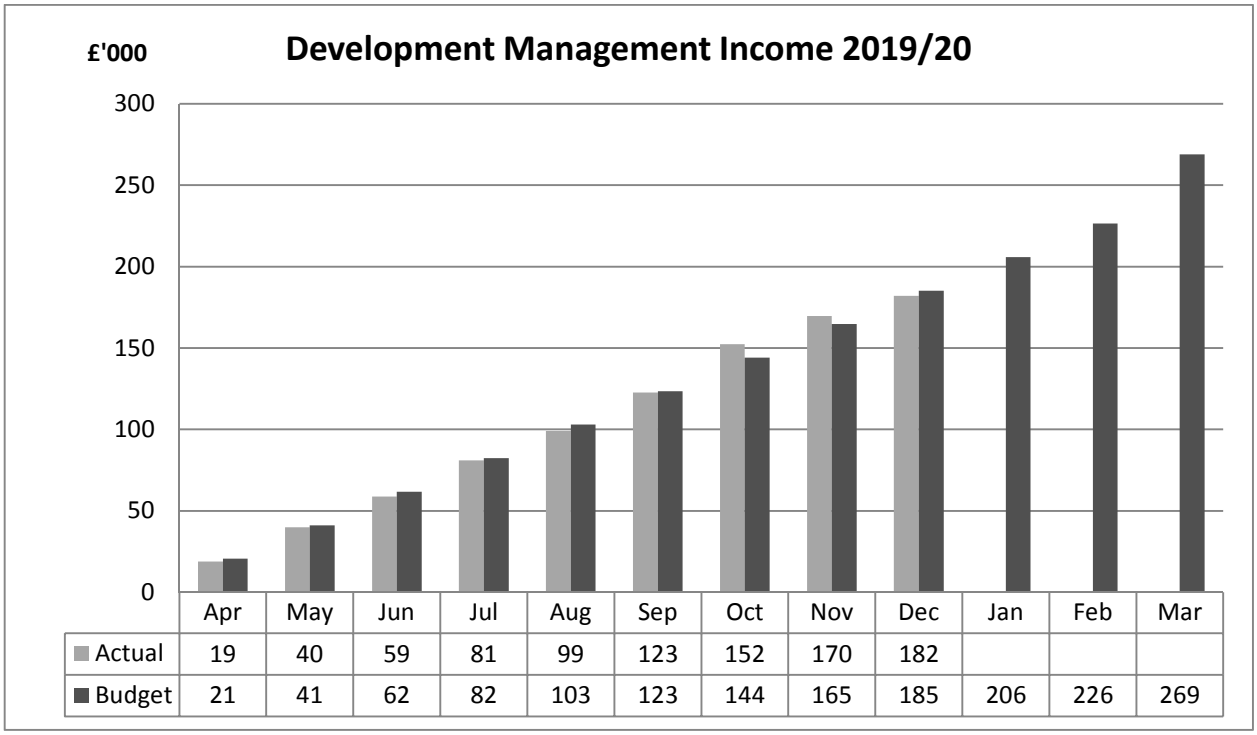
- Admissions income was £16k above target.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	5	10	20	27	37	45	49	52	54			
Budget	4	7	12	17	24	30	35	37	38	39	41	43

20. **Development Management Income**

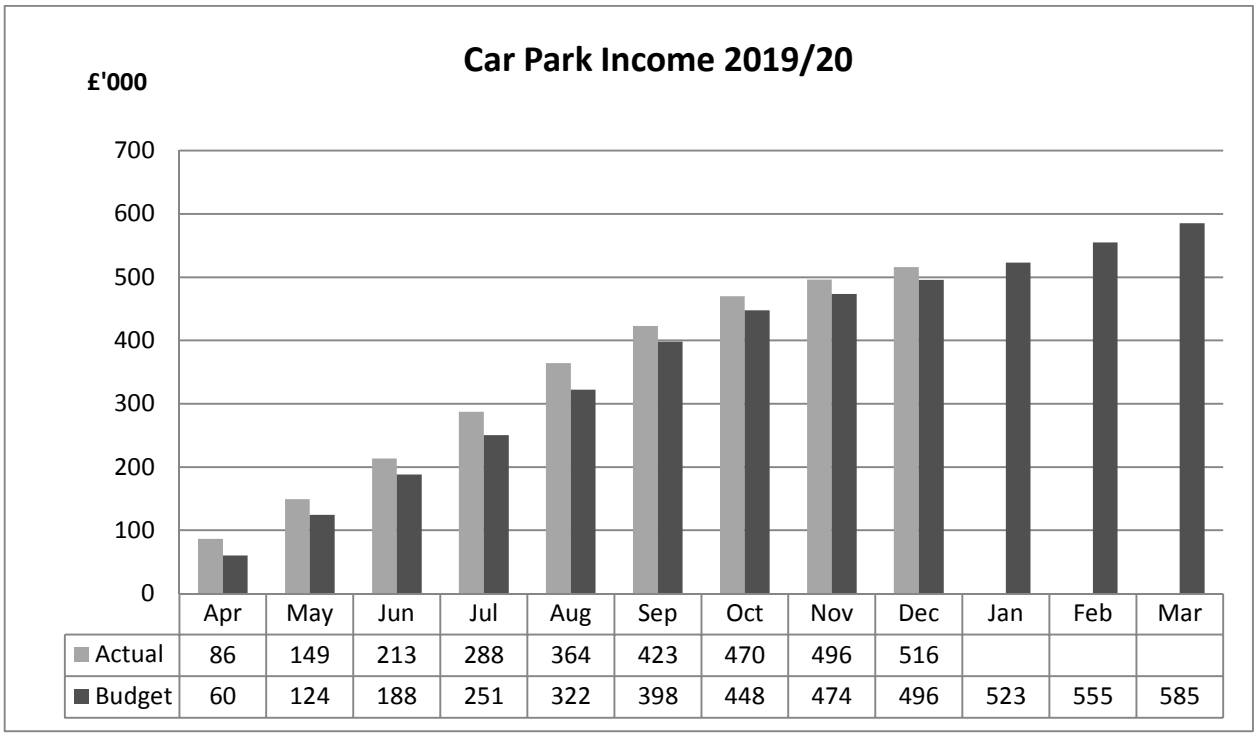
- Total Income for Planning Fees was £3k behind target.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	19	40	59	81	99	123	152	170	182			
Budget	21	41	62	82	103	123	144	165	185	206	226	269

21. **Car Park Income**

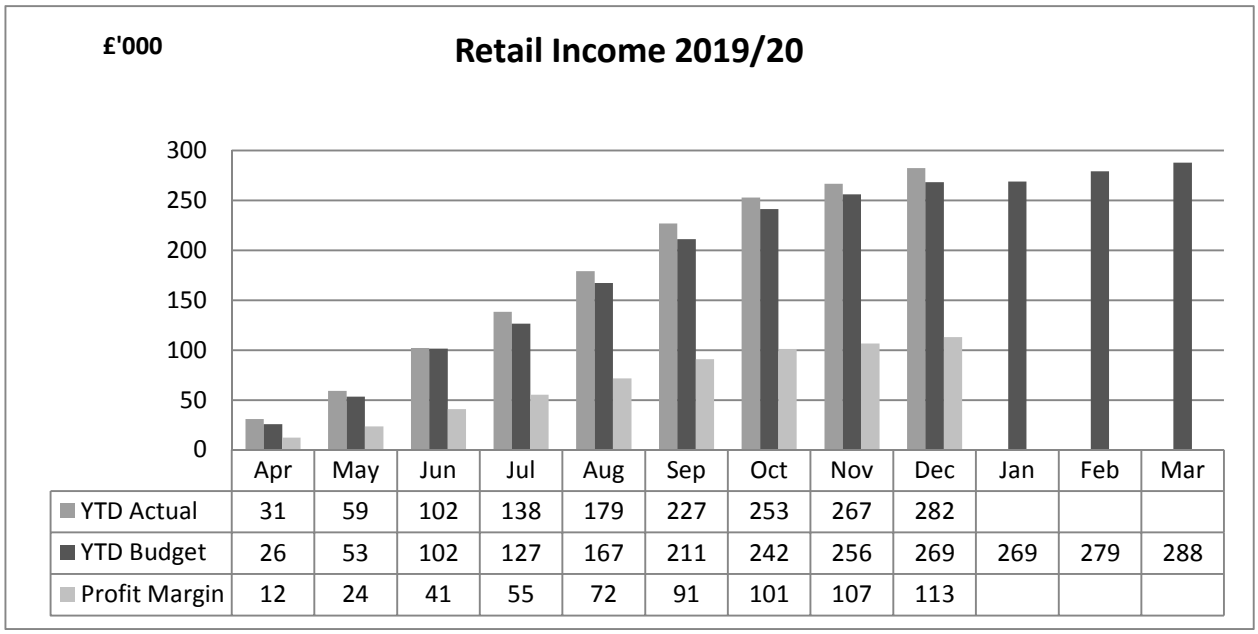
- Income was £20k above target.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Actual	86	149	213	288	364	423	470	496	516			
Budget	60	124	188	251	322	398	448	474	496	523	555	585

22. **Retail Income**

- Gross income was above target by £14k; after taking account of the profit margin on the cost of goods sold, this represents a net additional income of £6k.



	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
YTD Actual	31	59	102	138	179	227	253	267	282			
YTD Budget	26	53	102	127	167	211	242	256	269	269	279	288
Profit Margin	12	24	41	55	72	91	101	107	113			

Michelle Clyde
Head of Finance 20/01/20

Appendix 1

1 APRIL 2019 To 31 DECEMBER 2019

QUARTER 3 - MONTH 9	2019/20	QUARTER 3 - MONTH 9			2019/20
	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
Programme Bids	£'000	£'000	£'000	£'000	£'000
Priority Programmes					
Staff Costs	681.5	511.1	500.0	***11.1***	181.5
Programme Costs	98.5	87.0	53.0	***34.0***	45.5
Income	(269.0)	(185.2)	(182.0)	(3.2)	(87.0)
Development Management Total	**511.0**	**412.9**	**371.0**	***41.9***	**140.0**
Staff Costs	639.8	481.4	485.9	(4.5)	153.9
Programme Costs	345.3	167.5	134.6	***32.8***	210.7
Income	(336.1)	(159.7)	(121.4)	***(38.2)***	(214.6)
Land Management-Biodiversity Total	**649.0**	**489.2**	**499.1**	(9.9)	**150.0**
Staff Costs	434.9	326.2	328.8	(2.6)	106.1
Programme Costs	772.0	484.1	365.9	***118.2***	406.1
Income	(461.5)	(212.2)	(209.9)	(2.3)	(251.6)
Rights of Way Total	**745.4**	**598.1**	**484.8**	***113.3***	**260.6**
Staff Costs	138.1	103.6	104.8	(1.2)	33.3
Programme Costs	108.1	75.5	23.4	***52.1***	84.7
Income	(34.7)	(16.3)	(24.5)	8.2	(10.2)
Access For All Total	**211.5**	**162.8**	**103.7**	***59.1***	**107.8**
Total Priority Gross Costs	3,218.2	2,236.5	1,996.5	***240.0***	1,221.7
Total Priority Income	(1,101.2)	(573.4)	(537.8)	***(35.6)***	(563.4)
Total Priority Net Cost	**2,117.0**	**1,663.1**	**1,458.6**	***204.4***	**658.3**
Adequate Programmes					
Staff Costs	84.5	63.3	57.2	6.1	27.2
Programme Costs	273.5	226.2	236.4	***(10.1)***	37.2
Income	(83.6)	(65.5)	(88.1)	***22.6***	4.6
Dales Countryside Museum Total	**274.4**	**224.0**	**205.5**	***18.6***	**68.9**
Staff Costs	132.8	99.6	103.0	(3.4)	29.8
Programme Costs	60.7	47.0	24.9	***22.1***	35.7
Income	(24.0)	(3.2)	(4.4)	1.2	(19.6)
Historical Environment Total	**169.5**	**143.5**	**123.6**	***19.9***	**45.9**
Staff Costs	119.2	89.4	80.3	9.1	38.9
Programme Costs	103.0	71.0	95.3	***(24.3)***	7.7
Income	(35.0)	0.0	(20.2)	***20.2***	(14.8)
Development Planning Total	**187.2**	**160.4**	**155.5**	5.0	**31.8**

QUARTER 3 - MONTH 9	2019/20	QUARTER 3 - MONTH 9			2019/20
	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
Programme Bids	£'000	£'000	£'000	£'000	£'000
Staff Costs	0.0	0.0	0.0	0.0	0.0
Programme Costs	463.4	295.0	239.9	***55.1***	223.5
Income	(362.8)	(129.9)	(152.1)	***22.3***	(210.7)
Landscape Features Total	**100.6**	**165.1**	**87.8**	***77.4***	**12.8**
Staff Costs	167.1	125.4	114.5	***10.8***	52.6
Programme Costs	199.2	145.7	110.7	***35.0***	88.5
Income	(50.1)	(39.0)	(33.1)	(5.9)	(17.0)
Volunteers & Apprentices Total	**316.3**	**232.1**	**192.1**	***40.0***	**124.1**
Staff Costs	112.5	84.4	86.5	(2.1)	26.0
Programme Costs	90.0	84.4	36.7	***47.7***	53.3
Income	(18.5)	(7.0)	(8.4)	1.4	(10.1)
Tourism Total	**184.0**	**161.8**	**114.8**	***47.0***	**69.2**
Total Adequate Gross Costs	1,805.9	1,331.5	1,185.5	146.0	620.5
Total Adequate Income	(574.0)	(244.5)	(306.3)	61.8	(267.6)
Total Adequate Net Cost	1,232.0	1,087.0	879.2	207.8	352.8
Limited Programmes					
Staff Costs	310.2	232.7	230.8	1.9	79.4
Programme Costs	424.5	276.3	301.8	***(25.5)***	122.7
Income	(352.7)	(276.1)	(290.4)	***14.4***	(62.2)
National Park Centres Total	**382.0**	**232.9**	**242.2**	(9.2)	**139.9**
Staff Costs	66.5	49.9	49.3	0.6	17.3
Programme Costs	314.8	247.4	249.0	(1.6)	65.8
Income	(608.8)	(512.0)	(532.3)	***20.3***	(76.5)
Car Parks-Toilets Total	**(227.5)**	**(214.7)**	**(234.0)**	***19.4***	**6.6**
Staff Costs	37.1	27.8	27.6	0.2	9.5
Programme Costs	313.9	120.8	144.9	***(24.1)***	169.0
Income	0.0	0.0	0.0	0.0	0.0
Sustainable Development Total	**351.0**	**148.6**	**172.5**	***(23.9)***	**178.5**
Staff Costs	110.6	82.9	80.7	2.2	29.9
Programme Costs	63.8	39.0	45.7	(6.8)	18.0
Income	(42.0)	(12.0)	0.0	***(12.0)***	(42.0)
Visitor Management Total	**132.4**	**109.9**	**126.4**	***(16.6)***	**5.9**
Total Limited Gross Costs	1,641.3	1,076.8	1,129.8	***(53.0)***	511.6
Total Limited Income	(1,003.4)	(800.0)	(822.7)	***22.7***	(180.7)
Total Limited Net Cost	**637.9**	**276.7**	**307.0**	***(30.3)***	**330.9**
Programme Summary					
Total Programme Gross Costs	6,665.5	4,644.7	4,311.7	***333.0***	2,353.8

QUARTER 3 - MONTH 9	2019/20	QUARTER 3 - MONTH 9			2019/20
	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	REMAINING BUDGET
	£'000	£'000	£'000	£'000	£'000
Total Programme Income	(2,678.6)	(1,618.0)	(1,666.9)	***48.9***	(1,011.7)
Total Programme Net Cost	**3,986.9**	**3,026.7**	**2,644.8**	***381.9***	**1,342.0**
Corporate Employment and Central Costs					
Conservation and Communities Staff Costs	113.8	85.4	84.3	1.0	29.5
Conservation and Communities Staff Income	0.0	0.0	0.0	0.0	0.0
Park Management Staff Costs	349.6	262.2	257.1	5.1	92.5
Corporate Staff Costs	884.2	661.7	637.0	***24.7***	247.2
Corporate Staff Income	0.0	0.0	(0.6)	0.6	0.6
Vacancy Factor 2%	(38.7)	(29.0)	0.0	***(29.0)***	(38.7)
Other Employee Related Costs	40.5	34.6	42.9	(8.3)	(2.3)
Other Employee Related Income	(13.0)	(13.0)	(12.1)	(0.9)	(0.9)
TOTAL CORPORATE EMPLOYMENT COSTS	***1,336.5***	***1,001.8***	***1,008.6***	**(6.8)**	**328.8**
Support Services	259.5	249.7	216.7	***33.1***	42.8
Support Services Income	(186.1)	(167.5)	(185.8)	***18.3***	(0.3)
CEO Support	15.0	13.6	13.1	0.5	1.9
CEO Support Income	0.0	0.0	(1.8)	1.8	1.8
Legal Services	14.9	12.9	15.6	(2.7)	(0.7)
Legal Services Income	(17.0)	(12.8)	(39.9)	***27.1***	22.9
Office Accommodation	110.0	82.3	88.1	(5.8)	21.8
Office Accommodation Income	(9.7)	(7.3)	(5.8)	(1.5)	(3.9)
Health and Safety	7.8	6.3	1.4	4.9	6.3
Member	116.8	86.4	81.7	4.7	35.2
IT Licences, Consumables and Support	135.9	117.2	122.9	(5.7)	13.0
Communications and Web Services	103.7	64.2	58.5	5.7	45.1
Communication Income	(19.5)	(0.4)	(0.9)	0.5	(18.6)
Land Holdings and Maintenance	35.6	34.4	32.9	1.5	2.7
Land Holdings and Maintenance Income	0.0	0.0	(0.1)	0.1	0.1
Training	40.1	30.1	22.5	7.6	17.6
Training Income	0.0	0.0	0.0	0.0	0.0
TOTAL CENTRAL COSTS	***606.9***	***509.2***	***419.3***	***89.9***	**187.6**
SUMMARY					
National Park Grant	(5,229.8)	(3,922.4)	(3,922.4)	0.0	(1,307.5)
Other Income	(2,923.9)	(1,818.9)	(1,913.8)	***94.9***	(1,010.2)
Total Income	*(8,153.7)*	*(5,741.2)*	*(5,836.1)*	***94.9***	*(2,317.6)*
Gross Expenditure	8,854.2	6,356.6	5,986.5	***370.1***	2,867.7
Net expenditure (excluding National Park Grant)	*5,930.3*	*4,537.7*	*4,072.7*	***465.0***	*1,857.5*
In-Year Deficit/(Surplus)	**700.5**	**615.4**	**150.4**	***465.0***	**550.1**
FUNDED BY EARMARKED RESERVES:					
In-Year Deficit/(Surplus)	**700.5**	**615.4**	**150.4**	**465.0**	**550.1**
Opportunity Fund	**33.5**				
Total Budget 2019/20	**733.9**	**615.4**	**150.4**	**465.0**	**550.1**

Budget movements for the nine months to 31 December 2019

1 APRIL 2019 To 31 DECEMBER 2019
QUARTER 3 - MONTH 9

BUDGET MOVEMENTS SUMMARY				
Description		**EXPENDITURE £'000**	**INCOME £'000**	**TOTAL £'000**
Original Budget Surplus				**102.3**
Opportunity Fund Projects		26.5	0.0	26.5
Carry Forward Budgets from 2018/19 (F&R 28 May 2019)		540.0	(89.3)	450.6
Additional Funding/Income		154.7	(174.8)	(20.1)
Corrections/Cancellations (from/to General Reserve)		(215.0)	266.2	51.2
Transfers from/(to) Reserves		170.0	0.0	170.0
Total In-Year Changes		**676.1**	**2.0**	**678.2**
	Revised Budget Deficit	**676.1**	**2.0**	**780.5**

OPPORTUNITY FUND						
					Balance 31/03/19	**60.0**
QTR	**No**	**Description**	**Programme Description**	**EXPENDITURE £'000**	**INCOME £'000**	**TOTAL £'000**
1	1	The Big National Park Picnic contribution	CEO administration	1.0		1.0
1	2	Careers Material - apprentice video's	Rangers	5.0		5.0
2	3	Air source heat pump - Grassington NPC	Grassington NPC	5.0		5.0
3	4	Digger & Trailer trade-in (Northern Dales)	Rights of Way	15.5		15.5
Total movement from/(to) Opportunity Fund				**26.5**	**0.0**	**26.5**
				Opportunity Fund Balance Available		**33.5**

1 APRIL 2019 To 31 DECEMBER 2019
QUARTER 3 - MONTH 9

VIREMENTS TO THE BUDGET - DETAIL						
				EXPENDITURE	INCOME	TOTAL
QTR	No	Description	Programme Description	£'000	£'000	£'000
Carry Forward Budgets from 2018/19 (F&R 28 May 2019)						
				540.0	**(89.3)**	**450.6**
Additional Funding/Income						
1	1	Payment by Results additional income/costs	Land Management Salaries	1.0	(2.0)	(1.0)
1	2	Tees-Swale Habitat Assessment Income	Land Management Salaries		(18.6)	(18.6)
1	3	PTES Dormice	Trees & Woodlands	22.8	(22.8)	0.0
1	4	Education -YDMT HF Holidays Contribution	Outreach	2.4	(2.4)	0.0
1	5	National Trails additional funding confirmed	National Trails	15.8	(15.8)	0.0
1	6	Stories in Stone	Tourism	7.0	(7.0)	0.0
1	7	Income missed from Dairy Days Budget	Interpretation		(0.5)	(0.5)
1	8	Volunteer Conference	Volunteers & Apprentices	5.7	(5.7)	0.0
1	9	NPP Sponsorship-Forest Holidays	Access for All - Outreach	1.5	(1.5)	0.0
1	10	NPP Sponsorship-Clif	Land Management-Trees & Woodlands	2.5	(2.5)	0.0
2	11	Ingleborough Shelter Grant	Rights of Way	13.1	(13.1)	0.0
2	12	Car park income tr for Dark Skies project	Car Park/Recreational Activity	20.0	(20.0)	0.0
2	13	NPAONB Secondment	C&C Salaries	33.4	(33.4)	0.0
2	14	HF Holidays Coats to Coast Donation	Rights of Way	14.5	(14.5)	0.0
3	15	NYCC Green Lanes Works	Access for All	12.0	(12.0)	0.0
3	16	YDMT Stepping Stones Project	Rights of Way	2.4	(2.4)	0.0
3	17	Dalesway Hubberholme Project	Rights of Way	0.6	(0.6)	0.0
				154.7	**(174.8)**	**(20.1)**

VIREMENTS TO THE BUDGET - DETAIL						
				EXPENDITURE	INCOME	TOTAL
QTR	No	Description	Programme Description	£'000	£'000	£'000
Corrections/Cancellations (from/to General Reserve)						
1	1	Travel Expenses, Facilitation Fund	Land Management Salaries	5.5		5.5
1	2	Land Management Admin Post (Temp)	Land Management Salaries	8.0		8.0
1	3	DCM Additional Rates Bill (Mezzanine) - appealed against	DCM	16.0		16.0
1	4	Train repair budget b/forward to 17/18 so budget not in 18/19	DCM	(2.0)		(2.0)
1	5	Café - correction of income budget	DCM		0.4	0.4
1	6	Cleaning budget correction	NPC	4.2		4.2
1	7	NPPL Subscription - agreed Authority March 2019	CEO Costs	10.0		10.0
1	8	National Parks England subscription (ommitted in original	Corporate	21.3		21.3
1	9	Everybody Benefits subscription/SNPS	Corporate HR costs	0.5		0.5
1	10	Westmorland Dales budget reduced to match expected costs (4 year budget stays the same - just moving between years)	WDM Overheads	(17.9)		(17.9)
1	11	Correction of salary budget	Various	4.7		4.7
1	12	SDF0146 Underspend	Sustainable Development Fund	(0.2)		(0.2)
1	13	SDF0130/0174/0134 Underspend, withdrawn and expired	Sustainable Development Fund	(5.1)		(5.1)
2	14	SDF0160 Underspend	Sustainable Development Fund	(0.5)		(0.5)
2	15	Reduce DCM Rates by 20% - whole site rates were in the budget but 20% is coded to the Carpark Budget	DCM	(13.2)		(13.2)
2	15	NPC Sal-centre managers budgeted 2x1fte not 2x0.5fte	NPC	(28.6)		(28.6)
3	16	Westmoreland Dales reduction on revised cashflow	Westmorland Dales Projects	(218.8)	228.8	10.0
3	17	Landscape Character Assessment additional costs	Landscape Partnerships	20.0		20.0
3	18	Socio Economic Study	Development Planning	8.0	(15.0)	(7.0)
3	19	Slow the Flow - externally funded	Landscape Partnerships	(30.0)	30.0	0.0
3	20	Slow the flow -reduced income against staff costs	Land Management Salaries		6.0	6.0
3	21	Reduced income - CS Appliications	Land Management		5.0	5.0
3	22	Reduced income - HER SHINE	Historic Environment		5.0	5.0
3	23	Reduced income for Consultancy	Historic Environment		6.0	6.0
3	24	Tees Swale Transition Costs	Landscape Partnerships	3.0		3.0
3	25	Legacy Payment	Will be transferred to earmarked reserve		**(80.0)**	(80.0)
				(215.0)	**186.2**	**(28.8)**
Transfers from/(to) Reserves						
1	1	IT Reserve- Articulate licence/RDS cross over year maint cover	IT	12.2		12.2
1	2	Excavator - PROW (From General Reserve)	Excavator Part -Ex	15.8		15.8
1	3	CCC Tour of Yorkshire - (From General Reserve)	Contribution to Tour of Britain Cycle CCC	10.0		10.0
2	4	Damp Repairs to date	DCM	44.6		44.6
2	5	Barn repairs Swaledale	Landscape Features	13.1		13.1
3	6	Conference budget 19/20 additional costs from £50k reserve	Corporate	10.4		10.4
3	7	CCC grant transferred to reserve for future funding	Rights of Way	(15.0)		(15.0)
3	8	DCM Damp Transfer Atrium Roof Repairs	DCM	23.1		23.1
3	9	DCM Damp Transfer Atrium Roof Repairs	DCM	55.8		55.8
				170.0	**0.0**	**170.0**
TOTAL Movements From/(to) Reserves				**676.1**	**(78.0)**	**598.2**

Reserves

USABLE RESERVES STATEMENT				1 APRIL 2019 To 31 DECEMBER 2019		
				Balance 31/03/19		3960.2
	No	Description	Additional Description	BALANCE BF £'000	MOVEMENT 19/20 £'000	BALANCE £'000
Earmarked Reserves						
	1	Contingency Reserve - 10% gross budgeted expenditure 19/20	Increased in line with expenditure in 19/2	764.0	49.78	813.8
	2	Carry Forward Budgets	2018/19 Approved Requests	450.6	(450.6)	0.0
	3	Opportunities Fund	2018/19 Opportunities Bids	60.0	(26.5)	33.5
	4	Property (Maintenance) Reserve		103.0		103.0
	5	IT (Replacement and Upgrade)		55.6	(12.2)	43.4
	6	Broadband Loans Reserve	Interest to add each year	140.3		140.3
	7	Access for All Reserve		50.0		50.0
	8	CCC Rights of Way Reserve	£30k PA use in Cumbrian area ROW	90.0	(15.0)	75.0
	9	ROW Erosion Reserve		120.0		120.0
	10	Tees-Swale - Naturally Connected HLF Reserve (Stage 2)		250.0	(18.0)	232.0
	11	Lune Rivers Trust Loan Commitment (F&R July 18)	Up to maximum £160k at any one time	160.0		160.0
	12	Tour de Yorkshire (Up to £50k) reserve 20/21 (F&R Sep 18)	To take place 2020/21	50.0		50.0
	13	DCM Maintenance Reserve (Max £240k)	Dependant on affordable quotations	183.9	(123.5)	60.4
	14	Ingleborough Access Project Natural England	This will be spent in 19/20-21/22	180.0	(60.0)	120.0
	15	NPA Conference	Contingency Budget	45.0	(45.0)	0.0
	16	Swaledale Barns Reserve		88.8	(13.1)	75.7
	17	Attracting Younger People Reserve		64.3		64.3
	18	Northern Upland Chain Reserve		42.5		42.5
	19	Plant & Equipment		0.0		0.0
Total Earmarked Reserves				2898.0	(714.2)	2183.8
		General Fund Reserve	*Budgeted projection at 31/3/19*	*1062.2*	*13.7*	*1075.9*
Total Usable Reserves				3960.2	(700.5)	3259.8