

**Committee: FINANCE AND RESOURCES**

**Date: 25 May 2021**

**Report: DRAFT FINANCIAL OUTTURN  
FOR THE YEAR ENDING 31 MARCH 2021**

### **Purpose of the Report**

1. To provide Members with details on the draft financial outturn for the financial year ended 31 March 2021; to seek approval to carry forward budgets from the 2020/21 budget into 2021/22, to complete the activities to which they relate.

### **Recommendations**

2. Members are recommended to:
  - i. note the contents of the report;
  - ii. approve the carry-forward of 2020/21 budget allocations into 2021/22, totalling **£390k (net) as detailed in Appendix 5.**

### **Strategic Planning Framework**

3. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework:
  - **Corporate Plan**  
'Plan and manage the Authority's work so as to make the most effective use of our resources, including generating sufficient income to maintain expenditure at the same level as 2014/15 in real terms across the extended National Park area'.
4. This report provides the annual outturn to Members as required by the Authority's Financial Regulations.

## Financial Outturn: year-end position

5. The details for the financial outturn are set out in **Appendix 1**, which provides a narrative on this year's results. It has been a difficult year due to Covid-19, with three lockdowns, restrictions in working practices, and reductions or loss of some of the usual Authority income streams. Activities which involve significant amounts of public engagement, such as the Westmorland Dales project, were severely affected. The Authority's budget for 2020/21 was reworked in May to try and account for what we thought would happen at that point, with a particular concern being the expected loss of income from visitors. National Park Centres and the Dales Countryside Museum were shut for significant parts of the year, and car park use was also affected. The budget was again reworked to a lesser extent in September to reflect where those previous assumptions turned out to be overly cautious.
6. Because of the uncertainty about exactly how our finances would perform, an income target wasn't established for the year, although in normal circumstances, we would have set the target as 'sufficient income to maintain expenditure at £8.1m'. In the event, the result achieved for 2020/21 was just short of that figure, at £8.08m. This is a significant achievement, particularly in light of our Core Grant from DEFRA not including any allowance for inflation.
7. The net outturn position for the year was a positive variance of **£451k**. However, taking account of proposed carry forward budgets totalling **£390k**, this leaves a 'true' positive variance of **£61k**; With the size of the overall budget this is, to all intents and purposes, breakeven; less than 1% of the full 2020/21 budget.
8. The budget anticipated that reserves would be needed to balance the budget, in the event £54k of reserves were required. This is shown in the following table.

### Summary position

Description	Actual	Budget	Variance	Favourable/ Adverse
	£'000	£'000	£'000	
DEFRA Income	(5,230)	(5,230)	0	F
Programmes exceeding income target	(1,393)	(1,292)	101	F
Programme income lower than target	(1,399)	(1,820)	(421)	A
<b>Total Net Income</b>	<b>(8,021)</b>	<b>(8,341)</b>	<b>(320)</b>	<b>A</b>
Programmes which were overspent	1,907	1,827	(80)	A
Programmes which were underspent	6,169	7,020	851	F
<b>Total Net Expenditure</b>	<b>8,075</b>	<b>8,847</b>	<b>771</b>	<b>F</b>
<b>Outturn variance at 31<sup>st</sup> March 2020</b>	<b>54</b>	<b>505</b>	<b>451</b>	<b>F</b>
Carry Forward Budget (Appendix 5)			390	
<b>Balance after Carry Forwards</b>	<b>54</b>	<b>505</b>	<b>61</b>	<b>F</b>

Full explanations of the various component over- and underspends, as well as of the income variances (positive and negative), are included in the appendices.

9. It is recommended that we carry forward **£390k** to 2021/22 to enable the Authority to meet commitments agreed in 2020/21, but for which the work had not been completed at 31<sup>st</sup> March 2021. Full details are included at **Appendix 5**.
10. **Appendix 1** provides the commentary on the financial performance of the Authority in 2020/21. It is supported by further Appendices, as follows:
  - **Appendix 2**, detailed analysis of performance for each Programme, followed by Corporate Employment Costs and Central Costs.
  - **Appendix 3**, a record of:
    - Virements and budget movements during 2020/21.
    - Opportunity Fund Allocations; the sum made available from Reserves for the year was £60k; £16k had been used, so at 31<sup>st</sup> March 2021 the balance was £44k; this now forms part of the General Reserve.
    - Movements to and from Reserves during 2020/21.
  - **Appendix 4**, the same information as Appendix 2 but presented in the format compatible with the Statement of Final Accounts (SOFA). The final position on the SOFA will be reconciled with the figures in this Appendix, accompanied by an explanation of any differences between the two reports. Our current working assumption is that that the SOFA will be presented to this Committee at its next meeting in September 2021. Members should note that the results in this report are draft and are subject both to technical adjustments and review by the Authority's external auditors; this review is currently scheduled to be completed by September.
  - **Appendix 5**, Details of proposed carry forwards budgets.
  - **Appendix 6**, Delegations.

## Reserves

11. As stated above the call on Reserves to balance net spend in 2020/21 was £54k. This sum has now been deducted from the Reserves, to leave a year-end balance of £3,844k. If Members approve the £390k carry-forward to 2021/22 budgets, the total balance of our Reserves (which are ear-marked) will be £3,454k. This compares to a figure of £3,372 projected in early February this year (within the draft budget for 2021/22), the difference comprising a small series of Reserves adjustments towards the end of the year, and the net favourable variance of £61k for 2020/21.

## **Delegations**

12. Delegated decisions on contracts made in the period from 1 January 2021 to 31 March 2021 are listed in **Appendix 6**; these details are included by way of governance best practice.

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

04/05/2021

## Appendix 1

### Detailed Analysis of 2020/21 Budget Performance

The following table presents the financial results for the year ended 31 March 2021, in terms of Programme budgets, Corporate Employment Costs and Central Costs, and is followed by an analysis of those of its component lines which include variances greater than £10k (Appendix 2). Variances against budget are identified, along with any proposed carry-forward budgets, to leave a final 'residual' variance for the year. These figures are shown **inclusive** of income, and where income exceeds expenditure it is shown bracketed, in line with accounting convention.

1 APRIL 2020 To 31 MARCH 2021	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
<b>Programme Bids</b>	£'000	£'000	£'000	£'000	£'000	
<b>Priority Programmes</b>						
Staff Costs	712.9	699.3	<b>13.6</b>		<b>13.6</b>	F
Programme Costs	69.9	56.7	<b>13.2</b>		<b>13.2</b>	F
Income	(314.0)	(307.8)	(6.2)		(6.2)	A
<b>Development Management Total</b>	<b>468.8</b>	<b>448.3</b>	<b>20.5</b>	<b>0.0</b>	<b>20.5</b>	F
Staff Costs	603.3	617.1	<b>(13.9)</b>		<b>(13.9)</b>	A
Programme Costs	424.0	306.1	<b>117.8</b>	39.0	<b>78.8</b>	F
Income	(287.2)	(273.7)	<b>(13.6)</b>	(10.7)	(2.9)	A
<b>Land Management Total</b>	<b>740.0</b>	<b>649.6</b>	<b>90.4</b>	<b>28.3</b>	<b>62.0</b>	F
Staff Costs	427.9	424.5	3.4		3.4	F
Programme Costs	962.4	929.1	<b>33.3</b>	73.1	<b>(39.8)</b>	A
Income	(580.6)	(597.7)	<b>17.1</b>		<b>17.1</b>	F
<b>Rights of Way Total</b>	<b>809.8</b>	<b>755.9</b>	<b>53.9</b>	<b>73.1</b>	<b>(19.2)</b>	A
Staff Costs	161.8	163.4	(1.6)		(1.6)	A
Programme Costs	98.7	80.1	<b>18.6</b>	30.3	<b>(11.7)</b>	A
Income	(26.2)	(35.2)	9.0		9.0	F
<b>Access For All Total</b>	<b>234.3</b>	<b>208.3</b>	<b>26.0</b>	<b>30.3</b>	(4.3)	A
Total Priority Gross Costs	3,460.9	3,276.5	<b>184.4</b>	<b>142.4</b>	<b>42.0</b>	<b>F</b>
Total Priority Income	(1,208.0)	(1,214.4)	6.4	<b>(10.7)</b>	<b>17.1</b>	<b>F</b>
<b>Total Priority Net Cost</b>	<b>2,252.9</b>	<b>2,062.2</b>	<b>190.7</b>	<b>131.7</b>	<b>59.0</b>	<b>F</b>
<b>Adequate Programmes</b>						
Staff Costs	85.4	85.9	(0.5)		(0.5)	A
Programme Costs	204.4	193.2	<b>11.2</b>	16.2	(5.0)	A
Income	(115.9)	(118.3)	2.3		2.3	F
<b>Dales Countryside Museum Total</b>	<b>173.9</b>	<b>160.9</b>	<b>13.0</b>	<b>16.2</b>	(3.2)	A

1 APRIL 2020 To 31 MARCH 2021	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
<b>Programme Bids</b>	£'000	£'000	£'000	£'000	£'000	
Staff Costs	134.3	140.1	(5.9)		(5.9)	A
Programme Costs	58.0	30.6	<b>27.4</b>	11.3	<b>16.1</b>	F
Income	(20.0)	(19.0)	(1.0)		(1.0)	A
<b>Historical Environment Total</b>	<b>172.3</b>	<b>151.8</b>	<b>20.5</b>	<b>11.3</b>	9.2	F
Staff Costs	124.9	123.7	1.2		1.2	F
Programme Costs	61.0	37.4	<b>23.6</b>	12.0	<b>11.6</b>	F
Income	(25.0)	(14.8)	<b>(10.2)</b>	-1.6	(8.5)	A
<b>Development Planning Total</b>	<b>160.9</b>	<b>146.3</b>	<b>14.6</b>	<b>10.3</b>	4.2	F
Staff Costs	0.0	0.0	0.0		0.0	A
Programme Costs	603.7	394.5	<b>209.2</b>	8.1	<b>201.1</b>	F
Income	(607.9)	(333.6)	<b>(274.2)</b>		<b>(274.2)</b>	A
<b>Landscape Features Total</b>	<b>(4.2)</b>	<b>60.8</b>	<b>(65.0)</b>	<b>8.1</b>	<b>(73.1)</b>	A
Staff Costs	176.1	168.0	8.1		8.1	F
Programme Costs	107.9	94.9	<b>13.0</b>	2.1	<b>10.9</b>	F
Income	(9.0)	(13.3)	4.3		4.3	F
<b>Volunteers &amp; Apprentices Total</b>	<b>275.0</b>	<b>249.7</b>	<b>25.4</b>	<b>2.1</b>	<b>23.2</b>	F
Staff Costs	106.7	109.7	(2.9)		(2.9)	A
Programme Costs	74.9	29.6	<b>45.3</b>	9.9	<b>35.4</b>	F
Income	0.0	(1.6)	1.6		1.6	F
<b>Tourism Total</b>	<b>181.6</b>	<b>137.6</b>	<b>44.0</b>	<b>9.9</b>	<b>34.1</b>	F
Total Adequate Gross Costs	1,737.4	1,407.8	329.6	59.6	270.1	F
Total Adequate Income	(777.8)	(500.6)	(277.2)	(1.6)	(275.6)	A
<b>Total Adequate Net Cost</b>	<b>959.6</b>	<b>907.2</b>	<b>52.4</b>	<b>57.9</b>	<b>(5.5)</b>	A
<b>Limited Programmes</b>						
Staff Costs	302.7	285.3	<b>17.4</b>		<b>17.4</b>	F
Programme Costs	262.0	226.2	<b>35.9</b>	19.0	<b>16.9</b>	F
Income	(296.6)	(278.1)	<b>(18.5)</b>		<b>(18.5)</b>	A
<b>National Park Centres Total</b>	<b>268.1</b>	<b>233.3</b>	<b>34.8</b>	<b>19.0</b>	<b>15.8</b>	F
Staff Costs	68.5	67.0	1.5		1.5	F
Programme Costs	352.6	366.1	<b>(13.5)</b>		<b>(13.5)</b>	A
Income	(621.3)	(623.0)	1.7		1.7	F
<b>Car Parks-Toilets Total</b>	<b>(200.1)</b>	<b>(189.8)</b>	<b>(10.2)</b>	<b>0.0</b>	<b>(10.2)</b>	A
Staff Costs	37.2	37.0	0.2		0.2	F
Programme Costs	278.1	127.7	<b>150.4</b>	154.2	(3.8)	A
Income	0.0	0.0	0.0		0.0	A
<b>Sustainable Development Total</b>	<b>315.3</b>	<b>164.7</b>	<b>150.6</b>	<b>154.2</b>	(3.6)	A

1 APRIL 2020 To 31 MARCH 2021	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
<b>Programme Bids</b>	£'000	£'000	£'000	£'000	£'000	
Staff Costs	113.7	104.9	8.9		8.9	F
Programme Costs	69.4	53.7	<b>15.7</b>		<b>15.7</b>	F
Income	(61.0)	(39.5)	<b>(21.5)</b>		<b>(21.5)</b>	A
<b>Visitor Management Total</b>	<b>122.1</b>	<b>119.1</b>	3.1	<b>0.0</b>	3.1	F
Total Limited Gross Costs	1,484.3	1,267.9	<b>216.5</b>	<b>173.2</b>	<b>43.2</b>	<b>F</b>
Total Limited Income	(978.9)	(940.6)	<b>(38.3)</b>	0.0	<b>(38.3)</b>	<b>A</b>
<b>Total Limited Net Cost</b>	<b>505.5</b>	<b>327.3</b>	<b>178.2</b>	<b>173.2</b>	<b>5.0</b>	<b>F</b>
<b>Programme Summary</b>						
Total Programme Gross Costs	6,682.6	5,952.2	<b>730.5</b>	<b>375.2</b>	<b>355.3</b>	<b>F</b>
Total Programme Income	(2,964.7)	(2,655.5)	<b>(309.1)</b>	<b>(12.4)</b>	<b>(296.8)</b>	<b>A</b>
<b>Total Programme Net Cost</b>	<b>3,718.0</b>	<b>3,296.6</b>	<b>421.3</b>	<b>362.9</b>	<b>58.5</b>	<b>F</b>
<b>Corporate Employment and Central Costs</b>						
Conservation and Communities Staff Costs	115.9	114.7	1.2		1.2	F
Conservation and Communities Staff Income	0.0	0.0	0.0		0.0	A
Park Management Staff Costs	355.4	350.2	5.2		5.2	F
Corporate Staff Costs	902.9	877.1	<b>25.7</b>		<b>25.7</b>	F
Corporate Staff Income	(1.7)	(1.7)	0.0		0.0	F
Vacancy Factor 2%	(59.3)	0.0	<b>(59.3)</b>		<b>(59.3)</b>	A
Other Employee Related Costs	18.2	19.6	(1.4)		(1.4)	A
Other Employee Related Income	0.0	0.0	0.0		0.0	A
<b>TOTAL CORPORATE EMPLOYMENT COSTS</b>	<b>1,331.4</b>	<b>1,360.0</b>	<b>(28.6)</b>	<b>0.0</b>	<b>(28.6)</b>	<b>A</b>
Support Services	179.5	166.7	<b>12.8</b>		<b>12.8</b>	F
Support Services Income	(67.0)	(55.0)	<b>(11.9)</b>		<b>(11.9)</b>	A
CEO Support	2.6	0.3	2.3		2.3	F
CEO Support Income	0.0	0.0	0.0		0.0	A
Legal Services	22.3	15.6	6.7		6.7	F
Legal Services Income	(27.0)	(30.0)	3.0		3.0	F
Office Accommodation	96.2	96.9	(0.7)		(0.7)	A
Office Accommodation Income	(12.5)	(11.7)	(0.8)		(0.8)	A
Health and Safety	13.1	11.9	1.2		1.2	F
Member	101.3	96.2	5.2		5.2	F
IT Licences, Consumables and Support	178.0	168.1	9.8		9.8	F
Communications and Web Services	89.5	55.9	<b>33.6</b>	27	6.6	F
Communication Income	0.0	1.6	(1.6)		(1.6)	A
Land Holdings and Maintenance	97.0	104.5	(7.5)		(7.5)	A
Land Holdings and Maintenance Income	(38.8)	(39.1)	0.3		0.3	F
Training	51.3	45.3	6.0		6.0	F
Training Income	0.0	0.0	0.0		0.0	A
<b>TOTAL CENTRAL COSTS</b>	<b>685.6</b>	<b>627.3</b>	<b>58.4</b>	<b>27.0</b>	<b>31.4</b>	<b>F</b>

1 APRIL 2020 To 31 MARCH 2021	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE	CARRY FORWARDS	FINAL VARIANCE	Favourable/ Adverse
	£'000	£'000	£'000	£'000	£'000	
<b>SUMMARY</b>						
National Park Grant	(5,229.8)	(5,229.8)	0.0	0	0.0	A
Other Income	(3,111.6)	(2,791.4)	<b>(320.2)</b>	<b>(12.4)</b>	<b>(307.8)</b>	A
<b>Total Income</b>	<b>(8,341.4)</b>	<b>(8,021.2)</b>	<b>(320.2)</b>	<b>(12.4)</b>	<b>(307.8)</b>	A
Gross Expenditure	8,846.7	8,075.3	<b>771.4</b>	<b>402.2</b>	<b>369.1</b>	F
<i>Net expenditure (excluding National Park Grant)</i>	<i>5,735.0</i>	<i>5,283.9</i>	<b>451.2</b>	<b>389.9</b>	<b>61.3</b>	F
<b>In-Year Deficit/(Surplus)</b>	<b>505.2</b>	<b>54.1</b>	<b>451.2</b>	<b>389.9</b>	<b>61.3</b>	F

The overall net position for the year to 31 March 2021 is a favourable variance against budget of **£451k**. After taking account of the carry-forward proposals in **Appendix 4** (£390k) to pay from commitments not yet completed, the 'real' or residual positive variance is **£61k**.

## Programme Costs

The explanation of those component variances with a value of greater than £10k is as follows.

### Priority Programmes

**Development Management:** Favourable variance of **£21k**; primarily from savings made on staff vacancies of £14k and running costs of £13k.

**Land Management & Biodiversity:** Favourable variance of **£90k**; the main components of which were underspends on Trees and Woodlands £39k, Farmed Land £14k and Biodiversity £33k. £28k will be carried forward, leaving a net **£62k** favourable variance.

**Public Rights of Way:** Favourable variance of **£54k**, comprising £17k additional income, and an underspend on programme costs of £37k; carry forwards of £73k leave a net adverse variance of **£19k**.

**Access for All:** Favourable variance of **£26k**; carry forwards of £30k leave an adverse variance of **£4k**.

### Adequate Programmes

**Dales Countryside Museum:** Favourable variance of **£13k**; carry forwards of £16k leave an adverse variance of **£3k**.

**Historic Environment:** Favourable variance of **£20K**; carry forwards of £11k leave a favourable variance of **£9k**.

**Development Planning:** Favourable variance of **£14k**, comprising an underspend of £23k and £9k less income received than budgeted; carry forwards of £10k leave a favourable variance of **£4k**.

**Landscape Features:** Adverse variance of **£65k**; this is essentially a timing difference caused by delays to programme delivery, which will work itself out over the remaining life of the programme. There are also related carry forwards of £8k, which will leave an adverse variance of **£73k**. Both income and costs are behind budget, so this result is the net effect. Several projects and income streams were adversely affected by circumstances linked to Covid19, but as this is a four-year project, the cost and income in future years will be adjusted to compensate, and delivery should 'catch up'; the project was granted a one-year extension by the Heritage Lottery Find, to assist with the re-profiling of activity.

**Volunteers & Apprentices:** Favourable variance of **£25k**; this relates to underspends in volunteer expenses and apprentices, the latter due to a delay in the recruitment of a new apprentice planning technician. Carry forwards of £2k leave a favourable variance of **£23k**.

**Tourism:** Favourable variance of **£44k**; £30k relates to cycling events which were cancelled. Carry forwards of £10k leave a favourable variance of **£34k**.

### **Limited Programmes**

**National Park Centres:** Favourable variance of **£35k**; the components were lower net profit of £11k from Retail and a saving on salaries of £17k, an underspend on partnership centres of £17k and general running costs were lower by £12k. £19k will be carried forward, to leave a favourable variance of **£16k**.

**Car Parks & Toilets:** Adverse variance of **£10k**, the main components of which were a £4k income shortfall due to the lockdown and £6k extra running costs.

**Sustainable Development:** Favourable variance of **£150k**; committed projects of £154k will be carried forward into 2021/22, leaving an overspend of **£4k**. This pattern is typical of most years, with spending (and therefore applicant's claims) against committed grants taking some time to happen; the 2019/20 carry forward for this budget was £140k.

## **Corporate & Central Costs**

### **Corporate Employment Costs**

The total adverse variance is **£29k**; this includes savings on Legal and Human Resources vacancies of £30k. However, the 'Vacancy factor' (a projection of expected savings made through staff vacancies) for the whole Authority sits in this budget category, at £59k. This explains the net £29k variance; these vacancy savings have been achieved, but they are shown scattered throughout the other Programmes, and so are described within the individual programme analyses.

### **Central Costs**

The favourable variance is **£58k**. Carry forwards of £27k leave a favourable variance of **£31k**. A number of cost centres sit under this heading, but each component variance was under £10k.

## **Income**

The original income budget for 2020/21 was £8,144k, it was reduced in May by £934k to reflect what the Authority thought would be the impact of lockdown, then increased by £457k in September when lockdown was partially eased. Additional grant income of £674k was budgeted through the year which meant the final budget for 2020/21 was £8,341k.

Total income received for the year £8,021k, **£320k** below the new budget for the year; £274k of this relates to the Westmorland Dales project.

With regard to the impact of Covid-19; income received in 2020/21 was £249k lower than that in 2019/20, with earnings from retail and car parks particularly affected; the

Defra core grant was also lower than projected, because it made no allowance for inflation. Furlough income and business support grants for the National Park Centres has assisted the Authority in making up some of the shortfall in income, without which the impact on our spending plans would have been more significant.

## Appendix 3

1 APRIL 2020 To 31 MARCH 2021

<b>BUDGET MOVEMENTS SUMMARY</b>				
Description		EXPENDITURE	INCOME	TOTAL
		£'000	£'000	£'000
<b>Original Budget</b>				<b>353.6</b>
<i>Opportunity Fund Projects</i>		31.4	(15.7)	15.7
Carry Forward Budgets from 2019/20 (F&R May 2020)		500.5	(96.6)	403.9
Income In Advance (Not in 20/21 Budget) from 2019/20		0.0	0.0	0.0
Re-budget May		(841.6)	933.5	91.8
Budget Adj. Aug (Resumed income streams and associated costs)		98.1	(444.0)	(346.0)
Additional Funding/Income		236.9	(333.7)	(96.8)
Adjustments from/(to) General Reserve		108.8	(13.3)	95.5
Transfers from/(to) Earmarked Reserves		164.8	(177.3)	(12.5)
<b>Total In-Year Changes</b>		<b>298.8</b>	<b>(147.2)</b>	<b>151.6</b>
		<b>Revised Budget Deficit</b>	<b>(147.2)</b>	<b>505.2</b>

<b>OPPORTUNITY FUND</b>						
				<b>Balance 31/03/20</b>	<b>60.0</b>	
QTR	No	Description	Programme Description	EXPENDITURE	INCOME	TOTAL
				£'000	£'000	£'000
2	1	Matched funding for NE Nature Recovery project	Land Management Salaries	5.0		5.0
4	2	Farm Carbon Contract Project	Land Management	26.4	(15.7)	10.7
<b>Total movement from/(to) Opportunity Fund</b>				<b>31.4</b>	<b>(15.7)</b>	<b>15.7</b>
				<b>Opportunity Fund Balance Available</b>		<b>44.3</b>

## Appendix 3

1 APRIL 2020 To 31 MARCH 2021

<b>VIREMENTS TO THE BUDGET - DETAIL</b>						
<b>QTR</b>	<b>No</b>	<b>Description</b>	<b>Programme Description</b>	<b>EXPENDITURE £'000</b>	<b>INCOME £'000</b>	<b>TOTAL £'000</b>
<b>Carry Forward Budgets from 2019/20 (F&amp;R May 2020)</b>						
				500.5	(96.6)	403.9
<b>Re-budget May</b>						
				(841.6)	933.5	91.8
<b>Budget Adj. Aug (Resumed income streams and associated costs)</b>						
				98.1	(444.0)	(346.0)
<b>Additional Funding/Income</b>						
1	1	NYCC Flood Damage	Rights of Way	150.0	(150.0)	0.0
1	2	Green Lanes NYCC	Visitor Management	9.0	(30.0)	(21.0)
1	3	National Trails additional Income	Rights of Way	16.9	(15.8)	1.1
1	4	Woodland Trust - Fixed Term Contract	Trees & Woodlands	28.7	(20.0)	8.7
2	5	Extension of GJ Apprentiship (6 months)	Apprentices	8.1	(4.5)	3.6
2	6	Furlough income DCM	DCM		(7.4)	(7.4)
2	7	Legacy	Corporate		(19.9)	(19.9)
2	8	RHI Additional Income DCM	DCM		(7.0)	(7.0)
2	9	Arts Council grant (Covid)	DCM		(15.0)	(15.0)
3	10	DEFRA funding for Farming project with NAAONB	Farming		(5.2)	(5.2)
3	11	YDMT funded Young Ranger North Extension 2 days a week	Access for All	3.5	(3.5)	0.0
3	12	Pennine Trails additional Capital Funding	Rights of Way	16.0	(16.0)	0.0
4	13	Southern Dales Externally Funded Works	Rights of Way	4.6	(4.6)	0.0
4	14	NPC Covid Support payments	NPC		(21.4)	(21.4)
4	15	NPC Covid Support payments	DCM		(13.5)	(13.5)
						0.0
<b>Adjustments from/(to) General Reserve</b>						
1	1	Overcommitted 19/20 SDF projects	SDF	(8.7)		(8.7)
1	2	Covid-19 H&S/Equipment expenditure	Various programmes	15.5		15.5
2	3	Buckden Pike Airlift CROWRW delayed to 21/22	Green Lanes	(12.5)		(12.5)
2	4	Dent Toilets Drainage works	Toilets and Car Parks	1.1		1.1
2	5	Insurance under budgeted	Corporate	4.0		4.0
2	6	4 Laptops for Committee Meetings	IT	2.2		2.2
2	7	Carried forward SDF funds under claimed	SDF	(0.1)		(0.1)
2	8	Funding for farm open days training (corp obj)	Land Management	10.0		10.0
2	9	Leaflets for self guided walks, cycles and horse rides (corp obj)	Recreational Activity	5.0		5.0
2	10	Yorkshire Dales Cycleway Signage - CCC (corp obj)	Recreational Activity	10.0		10.0
2	11	Woodland Mapping (corp obj)	Trees & Woodlands	7.5		7.5
2	12	Species Work (waders) (corp obj)	Biodiversity	6.0		6.0
2	13	Felling Ash Trees on Authority Land	Trees & Woodlands	10.0		10.0

1 APRIL 2020 To 31 MARCH 2021

<b>VIREMENTS TO THE BUDGET - DETAIL</b>						
QTR	No	Description	Programme Description	EXPENDITURE	INCOME	TOTAL
				£'000	£'000	£'000
<b>Adjustments from/(to) General Reserve Continued</b>						
2	14	Accessibility Audit on Website PDFs (new obj)	Communications	5.0		5.0
2	15	Web Hosting Costs	Communications	5.0		5.0
2	16	Photographic contract	Communications	4.0		4.0
2	17	Planned Maintenance Workshops budget reinstated	Estates	6.0		6.0
2	18	Planned Maintenance Yoredale budget reinstated	Estates	3.0		3.0
2	19	Emergency repairs Priory Footbridge	ROW	10.0		10.0
2	20	Senior Planner temporary role	Development Management	19.0		19.0
2	21	Additional Cleaning to end of Dec - Toilets	Toilets	9.0		9.0
2	22	Covid-19 H&S/Equipment expenditure	Various programmes	4.7		4.7
2	23	DCM Admissions- Museum re-opened (50% income reinstated)	DCM		(13.3)	(13.3)
3	24	Legal Fees for Public Enquiry	Legal	7.0		7.0
3	25	Additional Web Development Costs	Web	10.0		10.0
3	26	Materials and cleaning for Covid measures	Various programmes	10.9		10.9
3	27	5 Additional Proactis Licences	Corporate	2.4		2.4
3	28	Covid-19 H&S/Equipment and Support payments	Various programmes	(3.0)		(3.0)
4	29	Feasibility Study Wensleydale Railway Carried Forward in error	Access For All	(8.6)		(8.6)
4	30	Member costs reduced due to remote meetings	Members	(10.4)		(10.4)
4	31	SDF 19/20 project withdrawn SD0210	SDF	(2.5)		(2.5)
4	32	Legal fees for Public Enquiry no longer required	Legal	(5.5)		(5.5)
4	33	Covid-19 Additional Cleaning put through twice	Various programmes	(7.1)		(7.1)
				<b>108.8</b>	<b>(13.3)</b>	<b>95.5</b>
<b>Transfers from/(to) Earmarked Reserves</b>						
1	1	Bolton Abbey Stone Flags (transfer from reserve)	Rights of Way	27.9		27.9
2	2	Bolton Abbey Stone Flags (transfer from reserve)	Rights of Way	14.5		14.5
2	3	64xdataCentre2019 + 2xSQL2019 licences (BF from 22/23)	IT - needed early for Finance upgrade	21.9		21.9
2	4	Calvert Barn (Transfer from reserve)	Historical Environment	11.9		11.9
2	5	Northern Upland Chain Sal (Transfer from Reserve)	Landscape Projects	21.0		21.0
3	6	SDF B4RN Shares Cotterdale & Mallerstang (move to reserve)	SDF	(20.0)		(20.0)
3	7	Ingleborough Dales (move to reserve)	Southern Dales ROW	(24.0)		(24.0)
3	8	NYCC Flood Damage (move to reserve)	ROW	(38.0)		(38.0)
3	9	CCC & Ncotton Grants (move to reserve)	Northern Dales ROW	(25.0)		(25.0)
3	10	Move Bainbridge Roof Repairs and Heat source pump to 2021/22	Corporate	(45.0)		(45.0)
3	11	NUPLC Survey Costs (Transfer from NUPLC Reserve)	Landscape Projects	1.8		1.8
4	12	NYCC Flood Damage (move to reserve)	ROW	(6.0)		(6.0)
4	12	Carbon Reduction Capital Works/Grants payments	Maintenance - various sites	207.2	(177.3)	29.9
4	13	Interpretation ROW Erosion Reserve	ROW	2.4		2.4
4	14	Contractor costs Yoredale roof (from Property Reserve)	Corporate	4.6		4.6
4	15	NYCC Flood Damage (move from reserve)	ROW	9.7		9.7
				<b>164.8</b>	<b>(177.3)</b>	<b>(12.5)</b>
<b>TOTAL Movements From/(to) Reserves</b>				<b>200.8</b>	<b>296.8</b>	<b>497.6</b>

## Accounts in Statement of Final Accounts Format 2020/21

<b>Expenditure</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Conservation of Natural Environment	1,038.0	1,143.1	105.1
Conservation of Cultural Heritage	565.3	796.0	230.7
Recreation Management	2,051.4	2,104.7	53.4
Promoting Understanding	1,402.7	1,560.0	157.3
Rangers, Estate Services & Volunteers	333.8	355.7	21.9
Development Control	756.0	782.8	26.7
Forward Planning	325.9	501.2	175.4
Corporate Management	1,602.2	1,603.1	0.9
<b>Total Expenditure</b>	<b>8,075</b>	<b>8,847</b>	<b>771</b>
<b>Income</b>			
Conservation of Natural Environment	(273.7)	(287.2)	(13.6)
Conservation of Cultural Heritage	(352.6)	(627.9)	(275.3)
Recreation Management	(1,260.2)	(1,262.8)	(2.7)
Promoting Understanding	(431.6)	(438.8)	(7.1)
Rangers, Estate Services & Volunteers	(13.3)	(9.0)	4.3
Development Control	(307.8)	(314.0)	(6.2)
Forward Planning	(14.8)	(25.0)	(10.2)
Corporate Management	(137.5)	(146.9)	(9.4)
<b>Total Income</b>	<b>(2,791)</b>	<b>(3,112)</b>	<b>(320)</b>
<b>Net Expenditure</b>	<b>5,284</b>	<b>5,735</b>	<b>451</b>
<b>Financed By:</b>			
National Park Grant	(5,229.8)	(5,229.8)	0.0
Balance from reserves	(54.1)	(505.2)	(451.2)
	<b>(5,283.9)</b>	<b>(5,735.0)</b>	<b>(451.2)</b>

## APPENDIX 5

## Carry Forward Requests 2020/21

Programme	Cost Centre	Transaction Description	Costs	Income	Total
			£'000	£'000	£'000
Land Management	Farmed Land	Farm Open Days Costs	10.0		10.0
		Farm Carbon Project	13.2	(10.7)	2.5
	Land Management	Natural Capital Project	3.0		3.0
	Biodiversity	Lapwing Project	3.5		3.5
		Local Provenance Nursery	9.4		9.4
			<b>39.0</b>	<b>(10.7)</b>	<b>28.3</b>
Rights of Way	General Rights of Way	Argocat Tracks	3.3		3.3
		Footfall Counters	4.7		4.7
		Starbotton Bridge Repairs	5.6		5.6
		Pantograph Sign Inscribing Machine	20.0		20.0
	Western Dales	Stone troughs	2.5		2.5
		Cumbria CC balance	6.0		6.0
	Northern Dales	Public donations for project in 2021/22	10.3		10.3
		Repair Bridleway Reeth	9.7		9.7
	Southern Dales	Barden Access Boards	2.4		2.4
		Ingleborough Access Project	3.5		3.5
		Netflix income for path repair in 2021/22	3.2		3.2
	Workshop	Roof works	2.0		2.0
			<b>73.1</b>	<b>0.0</b>	<b>73.1</b>
Access for All	Recreational Activity	Yorkshire Dales Cycleway Signage	10.0		10.0
		Recreational Training	3.5		3.5
	Access for All	Cautley Spout	6.0		6.0
		Changing Place	4.4		4.4
	Outreach	Clarion House Funding	6.1		6.1
		Young Rangers Subsistence	0.3		0.3
			<b>30.3</b>	<b>0.0</b>	<b>30.3</b>

## Carry Forward Requests 2020/21

Programme	Cost Centre	Transaction Description	Costs £'000	Income £'000	Total £'000
<b>Total Priority Programme</b>			<b>142.4</b>	<b>(10.7)</b>	<b>131.7</b>
Dales Countryside Museum	Museum General	Gallery Works	1.2		1.2
	Museum Maintenance	Flood prevention works	15.0		15.0
			<b>16.2</b>	<b>0.0</b>	<b>16.2</b>
Historical Environment		National Parks History project	11.3		11.3
			<b>11.3</b>	<b>0.0</b>	<b>11.3</b>
Development Planning		Housing Pattern Design Project	2.0	(1.6)	0.3
		Housing Viability Assessment	10.0		10.0
			<b>12.0</b>	<b>(1.6)</b>	<b>10.3</b>
Landscape Features	Westmorland Dales	Planting & Associated costs	4.0		4.0
		Interpretation	2.6		2.6
		Consultation	0.3		0.3
		Historic Building Specialist	1.3		1.3
			<b>8.1</b>	<b>0.0</b>	<b>8.1</b>
Volunteers & Apprentices	Volunteers	Dales Volunteers Badges	2.1		2.1
			<b>2.1</b>	<b>0.0</b>	<b>2.1</b>
Tourism		Dark Skies and Centre Signage	9.9		9.9
			<b>9.9</b>	<b>0.0</b>	<b>9.9</b>
<b>Total Adequate Programme</b>			<b>59.6</b>	<b>(1.6)</b>	<b>57.9</b>
National Park Centres	Refurbishment	Grassington Centre Images	4.0		4.0
	Partnership Centres	Interpretation match funding for WMD	15.0		15.0
			<b>19.0</b>	<b>0.0</b>	<b>19.0</b>
Sustainable Development Fund		Committed Grant Agreements	154.2		154.2
			<b>154.2</b>	<b>0.0</b>	<b>154.2</b>
<b>Total Limited Programme</b>			<b>173.2</b>	<b>0.0</b>	<b>173.2</b>

## Carry Forward Requests 2020/21

<b>Programme</b>	<b>Cost Centre</b>	<b>Transaction Description</b>	<b>Costs</b>	<b>Income</b>	<b>Total</b>
			<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Communications	Web Based Services	App Development	27.0		27.0
			27.0	0.0	27.0
<b>Total Corporate</b>			27.0	0.0	27.0
<b>Total Carry Forwards</b>	<b>2020/21</b>		<b>402.2</b>	<b>(12.4)</b>	<b>389.9</b>

## Delegations, 1 January 2021 to 31 March 2021

Description	Approved	Date
<p><b>Lammerside Castle Management Plan</b> Lammerside Castle is an 'At Risk' Later Medieval banqueting tower. The specification identified a fixed budget limit of £12,000 to develop a detailed management plan to both survey the monument and to identify and prioritise the essential works to consolidate the ruins. Three suitable contractors were invited to submit costed method statements for this work. Two quotations were received but the higher of the quotes was felt to have a particularly well detailed method statement and was accepted. Ed Dennison Archaeological Services £11,895.</p>	Clare Burrows Monitoring Officer	6/1/21
<p><b>Air Source Heat Pumps</b> Three quotes were sought for two pumps at Aysgarth and Malham, only two quotes were received. The lower of the two quotes was accepted. Yorkshire Energy Systems £47,460.</p>	Richard Burnett Section 151 Officer	8/1/21
<p><b>Supply of Argocat Aurora 850</b> The Argocat is a specialised piece of equipment and there are limited authorised main dealers in the country. Quotation invitations were sent to two suppliers for a new Argocat and part exchange the old machine. One quote was received from Richard P Walsh for a total of £26,395 and was accepted.</p>	Richard Burnett Section 151 Officer	14/1/21

Description	Approved	Date
<p><b>Keld, Stone Flag Supply &amp; Delivery</b> Four quotes were sought for stone flags, only one supplier supplied a quote and was accepted. Steptoe's Yard Ltd, Accrington, £15,616.</p>	Richard Burnett Section 151 Officer	9/2/21
<p><b>Website Hosting</b> Three quotes were sought but only two suppliers provided quotes. The lower of the two quotes was accepted. TAC Design, £17,250.</p>	Richard Burnett Section 151 Officer	11/2/21
<p><b>Housing Viability Assessment</b> The assessment methodology of the bids for this consultancy project was pre-set, based on an evaluation model which weighted quality ahead of price; three bids were received. Although it was the highest of the three bids received, the results of the evaluation concluded that the 3 Dragons proposal was the best and was accepted at £18,230.</p>	Richard Burnett Section 151 Officer	8/3/21
<p><b>Authority Property Grounds Maintenance</b> Four quotes were sought for this contract, only one supplier supplied a quote and was accepted. Horton Landscaping, Settle £19,198 for a three-year contract.</p>	Richard Burnett Section 151 Officer	9/3/21