

**Committee: FINANCE AND RESOURCES**

**Date: 23 May 2023**

**Report: DRAFT FINANCIAL OUTTURN  
FOR THE YEAR ENDING 31 MARCH 2023**

### **Purpose of the Report**

1. To provide Members with details on the financial outturn for the financial year ended 31 March 2023; to carry forward budgets from the 2022/23 budget into 2023/24, 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 2022/23 budget allocations into 2023/24, totalling **£460k (net)**, as detailed in **Appendix 5**;
  - iii. approve additional spending of £440k in 2023/24, funded from one off additional core funding, as detailed in paragraph 12.

### **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. It deals principally with financial performance rather than the Authority's achievement of its purposes and objectives. These are dealt with in separate reports to the Authority. However, it is still helpful to set out a few observations regarding our general achievement.
  - Expenditure/income was well above the objective (by over £2 million).
  - The vast majority of our objectives have been achieved or kept on course.

- Not all of the huge planned programme of externally-funded work (notably in relation to Farming in Protected Landscapes (FiPL) and the Westmorland Dales Landscape Partnership was delivered.
- We achieved additional *net* earned income of £283k and are carrying forward £1m of expected but unspent income.

### **Financial Outturn: year-end position**

5. The details for the financial outturn are set out in **Appendix 1**, which provides a comparison between the budget and the actual results.
6. The Authority's objective for income generation is such that we need to secure enough income to support expenditure of **£8.5m**. The actual expenditure in 2022/23 of **£10.8m** exceeded that target by **£2.3m**.
7. Although the income target was £8.5m the income *budget* was **£11.7m**. In the event the Authority received **£10.4m** during 2022/23, with a further **£1m** being carried forward to 2023/24. Details are set out in **Appendix 5** but relate principally to the Westmorland Dales and Grow Back Greener projects. The Westmorland Dales projects have been badly delayed, first by Covid, then more recently by staff shortages and the increasing cost of both supplies and contractors. Most outstanding projects should be completed in the coming year - during the extension period of the project.
8. The residual shortfall of **£300k** income against budget was largely due to an underspend (and a matching 'under-claim') of £582k for FiPL - against a budget of £1,566k. FiPL funding cannot be carried over from one year to the next. This reduction in income was partially offset by £310k of additional income, mainly from car parks, retail, and bank interest. For more detailed analysis of income and expenditure for each area of work see **Appendix 2**.
9. The net outturn position for the year is a positive variance of **£803.5k**. After taking account of proposed carry-forward budgets for projects which were not fully completed, totalling **£460.3k**, this leaves a positive variance of **£343.2k**. Most of this relates to a combination of higher than anticipated net income and Government 'additional burdens payments' for Biodiversity Net Gain and Auditing.
10. The salaries budget for 2022/23 assumed a pay increase of 2%. The pay settlement was a basic £1.9k on each scale point. This has led to the salaries in several areas being overspent. Areas which did not overspend either received additional income, had vacancies in that service, or provided FiPL specialist advice & guidance to the Farm Conservations FiPL project. The total overspend for the Authority on salaries totalled £91k.
11. In addition to the appendices highlighted above, further information is provided as follows:
  - **Appendix 3**, details of Virements and budget movements for the period January 2023 to March 2023.

- **Appendix 4**, a technical paper which contains the same information as Appendix 1 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. 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.
- **Appendix 6**, Reserves Position.
- **Appendix 7**, Delegated decisions on contracts made in the period from January 2023 to March 2023, included here by way of governance best practice.

### **Additional Government Funding**

12. Members may recall that earlier this year the Government announced an additional 'one off' sum of £440k for each English National Park Authority. This was to assist with the current financial difficulties. While welcome, this sum does little to deal with the longer term financial issues caused by 12 years of underfunding. Nonetheless it does present us with an opportunity to further develop two of the Authority's current commitments. These are the Langcliffe Quarry proposal and the implementation of the Hawes Garsdale multi use route.

**Langcliffe Quarry.** This Committee approved the acquisition of a plot of land at Langcliffe Quarry in September 2022. This was to allow us to develop a Ranger/Staff facility in the South West of the Park. That purchase is now being finalised and it is proposed to allocate £200k towards the costs of development. Members should note this is in addition to an existing allocated reserve of £200k. A more detailed proposal on the development will be brought to a future meeting of this Committee.

**Hawes - Garsdale Multi Use Route.** In June last year the Authority approved a proposal for Officers to develop the proposal for a Multi-Use route on the former railway trackbed between Hawes and Garsdale. Additional staff resources have now been transferred to this project and we are at the stage where we are addressing the legal work required. Funding is required to take forward this project and it is recommended that £240k is allocated to help fund the work.

### **Conclusion**

13. The Corporate Plan objective for income/expenditure has been far exceeded. The Authority has continued to secure additional sources of income which has enabled us to achieve or keep on course the vast majority of our other Corporate Plan objectives.
14. The FiPL programme wasn't able to utilise the full grant on offer from DEFRA, but £1m was spent on projects.

15. The Authority generated *net* £283k of additional earned income, and also has a carry forwards of £1m income due but not received which will increase the size of programmes for 2023/24.

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

24/4/22

## Appendix 1

### Detailed Analysis of 2022/23 Budget Performance

This table presents the financial results for the year ended 31 March 2023, in terms of Programme budgets, Corporate Employment Costs and Central Costs. Analysis of component lines which include variances greater than £10k is included at 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.

<b>1 APRIL 2022 To 31 MARCH 2023</b>	REVISED ANNUAL BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE VARIANCE
<b>Programme Bids</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Staff Costs	734.3	734.3	712.8	<b>21.5</b>
Programme Costs	62.1	62.1	63.7	(1.6)
Income	(275.0)	(275.0)	(266.3)	(8.7)
<b>Development Management Total</b>	<b>521.4</b>	<b>521.4</b>	<b>510.1</b>	<b>11.2</b>
Staff Costs	408.3	408.3	378.1	<b>30.2</b>
Programme Costs	1,709.9	1,709.9	1,141.9	<b>568.1</b>
Income	(1,818.3)	(1,818.3)	(1,244.3)	<b>(574.0)</b>
<b>Farm Conservation Total</b>	<b>300.0</b>	<b>300.0</b>	<b>275.7</b>	<b>24.3</b>
Staff Costs	146.5	146.5	164.7	<b>(18.3)</b>
Programme Costs	107.7	107.7	93.2	<b>14.5</b>
Income	(3.6)	(3.6)	(45.4)	<b>41.8</b>
<b>Biodiversity Total</b>	<b>250.6</b>	<b>250.6</b>	<b>212.5</b>	<b>38.0</b>
Staff Costs	457.4	457.4	448.5	8.9
Programme Costs	891.0	891.0	852.3	<b>38.7</b>
Income	(539.8)	(539.8)	(555.8)	<b>15.9</b>
<b>Rights of Way Total</b>	<b>808.6</b>	<b>808.6</b>	<b>745.0</b>	<b>63.6</b>
Staff Costs	129.6	129.6	114.8	<b>14.8</b>
Programme Costs	41.0	41.0	49.5	(8.5)
Income	0.0	0.0	0.0	0.0
<b>Development Planning Total</b>	<b>170.6</b>	<b>170.6</b>	<b>164.4</b>	6.3
Staff Costs	92.2	92.2	97.7	(5.5)
Programme Costs	177.2	177.2	149.5	<b>27.7</b>
Income	(58.2)	(58.2)	(60.5)	2.3
<b>Recreation &amp; Health Total</b>	<b>211.1</b>	<b>211.1</b>	<b>186.7</b>	<b>24.5</b>

<b>1 APRIL 2022 To 31 MARCH 2023</b>	<b>REVISED ANNUAL BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE VARIANCE</b>
<b>Programme Bids</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Staff Costs	258.9	258.9	246.2	12.7
Programme Costs	79.4	79.4	57.4	22.1
Income	(114.6)	(114.6)	(97.5)	(17.1)
<b>Education &amp; Outreach Total</b>	<b>223.7</b>	<b>223.7</b>	<b>206.1</b>	<b>17.7</b>
Staff Costs	295.8	295.8	262.7	33.1
Programme Costs	666.6	666.6	405.0	261.6
Income	(756.9)	(756.9)	(557.1)	(199.8)
<b>Trees &amp; Woodlands Total</b>	<b>205.6</b>	<b>205.6</b>	<b>110.6</b>	<b>95.0</b>
Staff Costs	87.9	87.9	87.7	0.2
Programme Costs	183.1	183.1	195.1	(12.0)
Income	(144.3)	(144.3)	(127.4)	(16.8)
<b>Dales Countryside Museum Total</b>	<b>126.8</b>	<b>126.8</b>	<b>155.4</b>	<b>(28.6)</b>
Staff Costs	136.8	136.8	140.0	(3.2)
Programme Costs	87.4	87.4	47.3	40.1
Income	(30.0)	(30.0)	(19.5)	(10.5)
<b>Historical Environment Total</b>	<b>194.2</b>	<b>194.2</b>	<b>167.8</b>	<b>26.4</b>
Staff Costs	0.0	0.0	0.0	0.0
Programme Costs	1,702.3	1,702.3	760.6	941.7
Income	(1,434.3)	(1,434.3)	(641.9)	(792.5)
<b>Landscape Features Total</b>	<b>268.0</b>	<b>268.0</b>	<b>118.7</b>	<b>149.3</b>
Staff Costs	186.4	186.4	195.0	(8.6)
Programme Costs	145.4	145.4	133.0	12.4
Income	(15.2)	(15.2)	(16.2)	1.0
<b>Volunteers &amp; Apprentices Total</b>	<b>316.7</b>	<b>316.7</b>	<b>311.9</b>	<b>4.8</b>
Staff Costs	108.5	108.5	111.8	(3.3)
Programme Costs	34.2	34.2	20.0	14.2
Income	0.0	0.0	(0.2)	0.2
<b>Tourism Total</b>	<b>142.7</b>	<b>142.7</b>	<b>131.6</b>	<b>11.1</b>
Staff Costs	314.0	314.0	338.0	(24.0)
Programme Costs	370.7	370.7	342.2	28.5
Income	(360.3)	(360.3)	(403.4)	43.1
<b>National Park Centres Total</b>	<b>324.4</b>	<b>324.4</b>	<b>276.8</b>	<b>47.6</b>
Staff Costs	37.8	37.8	39.4	(1.6)
Programme Costs	283.6	283.6	105.5	178.1
Income	0.0	0.0	0.0	0.0
<b>Sustainable Development Fund Total</b>	<b>321.3</b>	<b>321.3</b>	<b>144.9</b>	<b>176.5</b>

<b>1 APRIL 2022 To 31 MARCH 2023</b>	<b>REVISED ANNUAL BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE VARIANCE</b>
<b>Programme Bids</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Staff Costs	71.6	71.6	76.0	(4.4)
Programme Costs	326.9	326.9	325.0	1.8
Income	(764.7)	(764.7)	(864.1)	<b>99.3</b>
<b>Carparks &amp; Toilets Total</b>	<b>(366.3)</b>	<b>(366.3)</b>	<b>(463.1)</b>	<b>96.8</b>
Staff Costs	60.1	60.1	61.6	(1.5)
Programme Costs	59.5	59.5	55.5	4.0
Income	(30.0)	(30.0)	(37.3)	7.3
<b>Recreational Management</b>	<b>89.6</b>	<b>89.6</b>	<b>79.8</b>	<b>9.8</b>
<b>Programme Summary</b>				
Total Programme Gross Costs	10,454.2	10,454.2	8,271.7	<b>2,182.5</b>
Total Programme Income	(6,345.2)	(6,345.2)	(4,936.9)	<b>(1,408.3)</b>
<b>Total Programme Net Cost</b>	<b>4,109.0</b>	<b>4,109.0</b>	<b>3,334.8</b>	<b>774.1</b>
<b>Corporate Employment and Central Costs</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Conservation and Communities Staff Costs	128.7	128.7	131.6	(3.0)
Conservation and Communities Staff Income	0.0	0.0	(0.8)	0.8
Park Management Staff Costs	358.5	358.5	364.8	(6.3)
Corporate Staff Costs	992.3	992.3	998.1	(5.8)
Corporate Staff Income	0.0	0.0	(0.7)	0.7
Vacancy Factor 2%	(107.5)	(107.5)	0.0	<b>(107.5)</b>
Other Employee Related Costs	22.6	22.6	27.5	(4.9)
Other Employee Related Income	0.0	0.0	0.0	0.0
<b>Total Corporate Employment Net Costs</b>	<b>1,394.6</b>	<b>1,394.6</b>	<b>1,520.5</b>	<b>(126.0)</b>
Support Services	298.4	298.4	304.2	(5.8)
Support Services Income	(116.5)	(116.5)	(219.5)	<b>103.0</b>
CEO Support	7.9	7.9	5.9	1.9
CEO Support Income	0.0	0.0	(1.2)	1.2
Legal Services	24.1	24.1	40.7	<b>(16.5)</b>
Legal Services Income	(23.0)	(23.0)	(24.7)	1.7
Office Accommodation	108.1	108.1	111.6	(3.5)
Office Accommodation Income	(12.5)	(12.5)	(18.2)	5.7
Health and Safety	8.1	8.1	5.8	2.2
Members	123.1	123.1	120.4	2.7
Members Income	0.0	0.0	(0.5)	0.5
IT Licences, Consumables and Support	207.7	207.7	164.9	<b>42.8</b>
Communications and Web Services	66.4	66.4	43.7	<b>22.6</b>
Communication Income	(0.4)	(0.4)	(0.2)	(0.2)
Land Holdings and Maintenance	102.9	102.9	111.0	(8.1)
Land Holdings and Maintenance Income	0.0	0.0	(2.8)	2.8
Training	60.1	60.1	57.7	2.4
Training Income	0.0	0.0	0.0	0.0

<b>1 APRIL 2022 To 31 MARCH 2023</b>	<b>REVISED ANNUAL BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YEAR TO DATE VARIANCE</b>
<b>Programme Bids</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Total Central Net Costs</b>	<b>854.2</b>	<b>854.2</b>	<b>699.0</b>	<b>155.3</b>
<b>SUMMARY</b>				
<b>National Park Grant</b>	(5,229.8)	(5,229.8)	(5,229.8)	(0.0)
<b>Other Income</b>	(6,497.6)	(6,497.6)	(5,205.4)	<b>(1,292.2)</b>
<b>Total Income</b>	(11,727.4)	(11,727.4)	(10,435.2)	<b>(1,292.2)</b>
<b>Gross Expenditure</b>	12,855.4	12,855.4	10,759.7	<b>2,095.7</b>
<b>Net expenditure (excluding National Park Grant)</b>	6,357.8	6,357.8	5,554.3	<b>803.5</b>
<b>In-Year Deficit</b>	<b>1,128.0</b>	<b>1,128.0</b>	<b>324.5</b>	<b>803.5</b>



## Analysis of programme, corporate and central costs

Net variances (including income) of over £10k are detailed below; where the net variance is less than £10k but individual components within it exceed £10k an explanation is also included.

### Programme Net Costs

#### **Development Management: Favourable variance of £11k**

Savings on staff costs less a reduction in pre application planning income.

#### **Farm Conservation: Favourable variance of £24k**

This net variance is due to a proportion of Farm Conservation staff salaries being charged to the FiPL budget for specialist advice and guidance. More generally there was a significant underspend (£582k) on the Farming in Protected Landscapes grant programme. Part of this (£300k) was 'planned', with the money reallocated by Defra to other areas. The remainder was the result of 3 significant projects (Peatland Restoration, Barn Conversion, and Hedgerow Creation) all being cancelled in February/March. The income received was also lower by the same amount so no net impact. The total FiPL spend in 2022/23 was £1 million.

#### **Biodiversity: Favourable variance of £38k**

Additional income of £42k, including funding from Defra to meet the costs of implementing the new Biodiversity Net Gain requirements. After carry forwards of £17k, it leaves a net favourable variance of **£21k**.

#### **Rights of Way: Favourable variance of £64k**

Additional income was received of £16k. After carry forwards of £44k it leaves a favourable variance of **£20k**.

#### **Recreation & Health: Favourable variance of £25k**

There was a combined saving on surveys, research and evaluation of £10k. After carry forwards of £7k it leaves a positive variance of **£18k**.

#### **Education & Outreach: Favourable variance of £18k**

After carry forwards of £11k it leaves a favourable variance of **£7k**.

#### **Trees & Woodlands: Favourable variance of £95K**

Salaries were underspent by £22k – a combination of staff vacancies and some costs being met from FiPL for specialist advice and guidance. The programme budget was underspent by £73k. Within this net figure there was an underspend of £218k and corresponding shortfall in income of (£182k) in the 'Grow Back Greener' project, both balances are being carried forward (net £36k). This was a result of significant changes to Forestry Commission guidance during the year, which led to the cancellation of several planned schemes. After carry forwards for it leaves a favourable variance of **£59k**.

**Dales Countryside Museum: Adverse variance of £29k**

Utility bills were higher by £12k and maintenance issues by £12k (there is an underspend in the toilets maintenance budget to partially compensate). There are carry forwards of £13k of both income and expenditure for the remainder of the 'Changing Places' toilets project budget, leaving a net adverse variance of **£30k**.

**Historical Environment: Favourable variance of £26k**

There was an underspend of £36k mainly on monuments at risk, partly as a result of other opportunities to carry out works using external funding (from 'Our Common Cause' project) and £10k less income than budgeted for community heritage projects.

**Landscape Features: Favourable variance of £149k**

This was caused by delays to the Westmorland Dales programme delivery. After a net carry forward of £129k, this leaves a favourable variance of **£20k**.

Several projects and income streams were adversely affected by circumstances linked firstly to Covid, and then to shortages and the increased costs of supplies and contractors. The project has been extended to February 2024 so it is hoped the projects can still be completed and the full grant claimed within this period. The original contribution of £300k the Authority committed to this 4-year project has been reduced to £280k as additional match funding has been received from other partners.

**Tourism: Favourable variance of £11k.**

After carry forwards of £15k, this leaves an adverse variance on salary costs of **£4k** due to the pay increase.

**National Park Centres: Favourable variance of £48k**

Retail sales generated an additional £86k income (additional net profit of £50k). After carry forwards, which include income and expenditure for Grassington 'Changing Places' project (£49k), it leaves a favourable variance of **£45k**.

**Sustainable Development: Favourable variance of £177k**

The whole budget was committed to projects, of this £174k will be carried forward, leaving a favourable variance of **£3k**. It is typical for a number of projects to be committed in one-year and completed and claimed in the next, inevitably creating a significant carry forward requirement.

**Car Parks & Toilets: Favourable variance of £97k**

Additional income was generated of £99k.

## Corporate & Central Costs

**Corporate Employment Costs: Adverse variance of £126k**

This budget category houses the 'Vacancy factor' of £108k, which is a projection of expected savings likely to be made through staff vacancies for the whole Authority (the actual savings are scattered through the Programme budgets). The 'real'

overspend on 'corporate' salaries was £18k (due to the larger than budgeted pay rise).

**Central Costs: Favourable variance of £155k**

Additional bank interest of £99k was generated. There were underspends in communications (£23k- £10k was due to a reduced print of The Visitor); IT (£18k - for replacement laptops that were not needed); and, an overspend in Legal (£17k - mainly relating to the purchase of the plot at Langcliffe Quarry). Carry forwards of £25k for IT projects leave a favourable variance of **£130k**.

**Income: Fees and Charges**

Income targets for earnings from fees and charges were increased from the previous year. However, income levels have still been significantly better in some areas, with income from car parking, retail and bank interest being particularly good. Variances of more than £10k *which were not carried forward* were:

**Positive Variances:**

**Biodiversity:** Budgeted £3.6k, actual £45.4k, additional £42k

**Rights of Way:** Budgeted £540, actual £556, additional £16k

**Retail:** Budgeted £301k, actual £387k (less costs of £36k), net additional £50k

**Car Parks and Toilets:** Budgeted £765k, actual £864k, additional £99k

**Corporate Services:** Budgeted £117k, actual £220k, additional £103k

**Adverse Variances:**

**Farm Conservation:** Budgeted £1,818k, actual £1,244k, deficit £574k

**Dales Countryside Museum:** Budgeted £144k, actual £127k, deficit £17k

**Historical Environment:** Budgeted £30k, actual £20k, deficit £10k

## **Virements**

Virements are additions, transfers or reductions to the original figures reported in the Medium Term Financial Strategy (Budget) which were approved by Members in March 2022. The following are Virements made during the period 1 January 2023 to 31 March 2023.

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

### **Additional Income** (£1.7k)

- DCM Project Funding £2k cost/(£2k) income, net zero
- Additional Funding for National Trails £79.9k cost/(£81.6k) income, net (£1.7k)
- Additional Funding for Tees Swale training costs £2.8k cost/(£2.8k) income, net zero
- DCM Friends – projector funding £6k cost/(£6k) income, net zero

## **Earmarked Reserves Movements**

Members have previously approved a number of Earmarked Reserves for specific pieces of work. During the year, a transfer from Reserves is made into the budget to cover this expenditure. This is a technical adjustment rather than an additional budget requirement. In the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> March 2023 the following reserves movements were made:

### **Taken from/(to) reserves:**

- Bainbridge Roof repairs, £10.1k
- Grow Back Greener (Year 5 Maintenance), (£34.7k)

**Accounts in Statement of Final Accounts Format 2022/23**

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
	£'000	£'000	£'000
<b>Expenditure</b>			
Conservation of Natural Environment	2,577.2	3,463.5	886.3
Conservation of Cultural Heritage	947.9	1,926.6	978.6
Recreation Management	1,923.9	1,969.5	45.6
Promoting Understanding	1,875.1	1,955.3	80.2
Rangers, Estate Services & Volunteers	402.0	404.5	2.5
Development Control	776.5	796.4	19.9
Forward Planning	309.2	492.0	182.8
Corporate Management	1,947.8	1,847.7	(100.2)
<b>Total Expenditure</b>	<b>10,760</b>	<b>12,855</b>	<b>2,096</b>
<b>Income</b>			
Conservation of Natural Environment	(1,847.6)	(2,578.8)	(731.1)
Conservation of Cultural Heritage	(661.4)	(1,464.3)	(802.9)
Recreation Management	(1,457.2)	(1,334.6)	122.6
Promoting Understanding	(689.2)	(677.8)	11.4
Rangers, Estate Services & Volunteers	(16.2)	(15.2)	1.0
Development Control	(266.3)	(275.0)	(8.7)
Corporate Management	(267.5)	(152.0)	115.5
<b>Total Income</b>	<b>(5,205)</b>	<b>(6,498)</b>	<b>(1,292)</b>
<b>Net Expenditure</b>	<b>5,554</b>	<b>6,358</b>	<b>803</b>
<b>Financed By:</b>			
National Park Grant	(5,229.8)	(5,229.8)	(0.0)
Balance from reserves	(324.5)	(1,128.0)	(803.5)
	<b>(5,554.3)</b>	<b>(6,357.8)</b>	<b>(803.5)</b>

## Appendix 5

**Carry Forward Requests 2022/23**

<b>Programme</b>	<b>Cost Centre</b>	<b>Transaction Description</b>	<b>Costs £'000</b>	<b>Income £'000</b>	<b>Total £'000</b>
Biodiversity	Community Wildlife Fund	Swinden Quarry Environment Fund	16.8		16.8
			<b>16.8</b>	<b>0.0</b>	<b>16.8</b>
Rights of Way	General Rights of Way	North Yorkshire Flood Recovery Balance	15.0		15.0
	Cumbria	Cumbria County Council Balance	19.8		19.8
	Cumbria	Larch Signposts	0.6		0.6
	Upper Wensleydale	Works to BOAT river bank protection	6.4		6.4
	Upper Wensleydale	Tees Swale materials (to be reclaimed)	0.4		0.4
	Southern Dales (Craven Lancs)	Larch Signposts	0.6		0.6
	Southern Dales (Craven Lancs)	Plant Hire	1.2		1.2
			<b>43.9</b>	<b>0.0</b>	<b>43.9</b>
Recreation & Health	Recreation	Match funding for ACE application	1.4		1.4
	Recreation	Film on the Brain	1.1		1.1
	Recreation	Information by Design	4.0		4.0
			<b>6.5</b>	<b>0.0</b>	<b>6.5</b>
Education & Outreach	Outreach Salaries	New to Nature Balance (Opps Bid 2 years)	17.6	(14.4)	3.2
	Outreach Salaries	Funded Project Officer income 22/23		(0.7)	(0.7)
	Outreach	Minibus Training	3.0		3.0
	Outreach	CNPfE Delivery Phase	5.0		5.0
	Outreach	Tees Swale Balance	3.9	(3.9)	0.0
			<b>29.4</b>	<b>(18.9)</b>	<b>10.5</b>
Trees & Woodlands	Trees & Woodlands	Grow Back Greener	218.0	(182.4)	35.6
			<b>218.0</b>	<b>(182.4)</b>	<b>35.6</b>
Dales Countryside Museum	Dales Countryside Museum	Wild Escape	0.3		0.3
	Dales Countryside Museum	Website Upgrade	0.7		0.7
	Dales Countryside Museum	Changing Places Balance	13.8	(13.8)	0.0
			<b>14.7</b>	<b>(13.8)</b>	<b>1.0</b>

<b>Programme</b>	<b>Cost Centre</b>	<b>Transaction Description</b>	<b>Costs £'000</b>	<b>Income £'000</b>	<b>Total £'000</b>
Landscape Features	Westmorland Dales	Balance of projects	864.0	(734.7)	129.3
			<b>864.0</b>	<b>(734.7)</b>	<b>129.3</b>
Tourism	Tourism	Dark Skies reserve signage	10.0		10.0
	Tourism	Steam research reports	3.4		3.4
	Tourism	Decals for the Porch	1.2		1.2
			<b>14.6</b>	<b>0.0</b>	<b>14.6</b>
National Park Centres	NPC Grassington	Changing Places Grassington	44.1	(49.2)	(5.1)
	NPC General	Refurbishment Budget	8.3		8.3
			<b>52.4</b>	<b>(49.2)</b>	<b>3.2</b>
Sustainable Development Fund	Sustainable Development Fund	Committed Projects	173.9		173.9
			<b>173.9</b>	<b>0.0</b>	<b>173.9</b>
Corporate Services	IT Section	UPS Backup Power Supply	6.0		6.0
	IT Section	Grassington Server Replacement	17.5		17.5
	IT Section	Network Attached Storage Yoredale MS365	1.5		1.5
			<b>25.0</b>	<b>0.0</b>	<b>25.0</b>
					0
<b>TOTAL</b>			<b>1,459.2</b>	<b>(998.9)</b>	<b>460.3</b>

**Reserves Statement**

	<b>£'000</b>
<b>Balance BF from 2021/22</b>	<b>4223.6</b>
<b>2022/23 Actual Outturn Results</b>	<b>(324.5)</b>
<b>2022/23 Net Assets</b>	<b>20.9</b>
<b>Reserves Balance 31/3/23</b>	<b>3,920.1</b>

No	Description	Additional Description	Balance	Budgeted	Balance	2024/25	2025/26	2026/27	2027/28
			1st April 2023	2023/24	31st March 2024	£'000	£'000	£'000	£'000
	<b>Earmarked Reserves</b>					<b>Usage of reserves</b>			
1	Contingency Reserve - 10% gross budgeted expenditure 23/24	Increased in line with expenditure in 23/24	1083.0		1083.0				
2	Carry Forwards	Proposed carry Forwards 22/23	460.3	(460.3)	0.0				
3	IT (Replacement and Upgrade)	Five year rolling reserve	346.9	(94.4)	252.6	(118.7)	(99.6)	(14.6)	(19.7)
4	Property (Maintenance) Reserve	Five year rolling reserve	252.6	(38.4)	214.2	(80.1)	(84.4)	(29.1)	(20.6)
5	Plant & Equipment	Five year rolling reserve	101.0	(6.0)	95.0	(6.0)	(57.0)	(6.0)	(26.0)
6	Broadband Loans Reserve (Final year)	Loans plus annual interest	24.3	(24.3)	0.0				
7	Access for All Reserve		30.6		30.6				
8	Tees-Swale - Naturally Connected HLF Reserve	Five year HLF project to 24/25	100.0	(50.0)	50.0	(50.0)			
9	Swaledale Barns Reserve		59.0		59.0				
10	Attracting Younger People Reserve		29.3	(10.0)	19.3	(10.0)	(9.3)		
11	Ribblesdale Premices - South Park Rangers Accomodation		200.0		200.0				
12	Earmarked legacies		140.5		140.5				
13	B4RN Share Reserve		76.3		76.3				
14	Grow Back Greener Reserve		133.1	0.0	133.1				
15	Reserve for car park resurfacing		100.0		100.0				
						<b>(264.8)</b>	<b>(250.3)</b>	<b>(49.7)</b>	<b>(66.3)</b>
	<b>Total Earmarked Reserves</b>		<b>3137.0</b>	<b>(683.3)</b>	<b>2453.6</b>				
	<i>General Fund Reserve</i>		<i>783.1</i>	<i>153.1</i>	<i>936.2</i>				
	<b>Total Usable Reserves</b>		<b>3920.1</b>	<b>(530.2)</b>	<b>3389.9</b>				



**Delegations, 1 January 2023 to 31 March 2023**

Description	Approved	Date
<p><b>Aysgarth Café Franchise</b> An open quote was sought for the café franchise at Aysgarth, contracts finder had over 300 hits but only two rental offers were received:</p> <p>The higher offer from the current occupier was accepted.</p>	Michelle Clyde, S151 Officer	19 <sup>th</sup> January 2023
<p><b>DCM Café Franchise</b> An open quote was sought for the café franchise at DCM, but only one offer was received:</p> <p>The rental offer was adequate, and the service is running well currently, the decision was to re-let to the current occupier.</p>	Michelle Clyde, S151 Officer	19 <sup>th</sup> January 2023
<p><b>Ecological Surveys at Linton Bottoms</b> The proposed surveys are needed in order to get an assessment of the ecological condition of land for some potentially significant habitat creation and restoration work.</p> <p>The cost of the surveys will be met from the Natural Environment Fund.</p> <ul style="list-style-type: none"> <li>• Bowland Ecology has already been commissioned by Tarmac to carry out some stream surveys in the area and this additional work can be conveniently ‘tagged on’ to this, so that we obtain value for money that we would not gain from asking another consultancy to bid for the work.</li> <li>• By combining the surveys, the Authority will also gain access to the additional environmental information from the stream surveys;</li> <li>• Bowland Ecology has consistently offered the best value for money for the annual programme of habitat surveys that the Authority commissions each year, and the costs quoted represent good value for money, compared to costs quoted by other contractors for similar works over the last few years.</li> </ul> <p>Only one quote was sought for this piece of work Bowland Ecology (£13,000).</p>	Clare Burrows, Director of Corporate Services and David Butterworth, Chief Executive	22 March 2023