

**Committee:** FINANCE & RESOURCES

**Date:** 26 September 2023

**Report:** FINANCIAL PROGRESS REPORT  
1 APRIL 2023 to 30 June 2023

### **Purpose of the Report**

1. To provide Members with details of the Authority's financial performance, covering the period from 1 April 2023 to 30 June 2023.

### **Recommendation**

2. Members are recommended to note the contents of the report.

### **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**  
Objective 30: *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.*

### **Introduction**

4. This report provides an overview of the Authority's financial performance for the first quarter of 2023/24, and highlights any significant variances (those with a value of >£10k) from the budgeted profile. Additional detail is included in the appendices:
  - **Appendix 1** provides a detailed picture of performance against budget, analysed by Programme and Corporate Employment & Central costs.
  - **Appendix 2** provides an explanation of variances (income or expenditure) from the budget having a value of >£10k.
  - **Appendix 3** provides information on virements and other budget movements for the most recent full quarter, 1 April 2023 to 30 June 2023. This lists

additional income, additional costs, Opportunities Fund allocations and other minor adjustments to the budget.

- **Appendix 4** is a record of delegated decisions in relation to contracts awarded in the period from 1 April 2023 to 30 July 2023; these details are included by way of governance best practice.

## **Performance Summary**

5. As might be expected the first quarter of the financial year does not highlight too many matters of concern that need to be addressed. The figures suggest there may be some emerging trends or issues – both positive and negative – that we need to monitor. These include:
  - We are experiencing a delay in receiving a number of central Government grants due to an administration issue. These include; Farming in Protected Landscapes (FiPL) funding, and the National Trails programme.
  - The first quarter payment for the Grow Back Greener project was also delayed (although now received);
  - Planning Fee income is lower than anticipated, reflecting a reduction in planning applications over the first quarter of the year. This appears to be a common position nationally reflecting the downturn in economic activity.
  - In contrast Car Parking income is above budget. This may in part be down the good weather in the first quarter. We'll need to see whether this positive trend continues through the rest of the year.
  - As this report is being produced the national pay award is being settled. We budgeted for 5%. In the event, the award included different percentage increases depending on the grade - favouring the less remunerated posts. This is likely to add an additional £50k to our costs, and this will be reflected in future reports.

## **Income and Expenditure position**

6. The overall financial position at the end of the first quarter is a net 'underspend' compared to profile of **£173k**. However, this masks some quite detailed information that needs to be understood. The figure comprises both income and expenditure variances.
7. **£557k net income was budgeted but not yet received.** This figure includes both positive and adverse variances. Practically all of the *adverse* variances within this figure are simply timing issues relating to external grant-funded projects and should disappear by year end.
8. Further detail is provided at **Appendix 2** but in summary the programmes with grant funded budgets with *adverse* variances are:

- i. Farm Conservation £356k - mainly Farming in Protected Landscapes (FiPL);
  - ii. Trees & Woodlands £228k net - mainly relating to 'Grow Back Greener' grant;
  - iii. Recreation & Health £58k - mainly an Arts Council England (ACE) grant not yet received;
  - iv. Rights of Way £21k net. This is a combination of £65k additional Three Peaks income we received from legacy donations, less income of £87k we expected to have received (but have not) in National Trails grant.
9. There is only one programme with lower than expected income:
- v. Development Management £21k - planning fee income lower than budgeted;
10. The overall income figure includes income streams that performed well in the first quarter, and programmes where we have received income ahead of schedule:
- Car park ticket sales £53k;
  - Biodiversity income £16k;
  - Retail £14k gross (£6k net of purchase costs);
  - Education & Outreach £12k - income received in advance.
11. **£731k of expenditure was underspent**; this was for a number of cost centres.
12. Again, some of this underspend is accounted for by external grant-funded programmes (with no impact on the Authority's net finances). The majority of the variances are due simply to timing differences which occur because the estimates of when the budget will be spent are different in reality.

Expenditure Budgets with underspends:

- Landscape Features £358k - mainly Westmorland Dales grant funded project;
- Rights of Way £89k - mainly National Trails grant funded project;
- Corporate Costs £69k - including Legal costs of £38k, Office costs of £11k and IT costs of £15k;
- Biodiversity £36k - mainly Community Wildlife Fund £24k;
- Historical Environment £28k – the most significant part of which is the 'Our Upland Commons' Ingleborough cave archaeology project £12k;
- Dales Countryside Museum £22k - building maintenance;

- Recreation & Health £19k - mainly 'Connectively Creative', (part of Tees-Swale: Naturally Connected) not spent because of issues with the Arts Council grant (see para 8 iii above);
- Tourism £12k - several small projects;
- Sustainable Development Fund £13k - grant payments behind budget.

13. The following budgets are also underspent on salaries; this will decrease when the pay increase is implemented in August:

- Farm Conservation £24k
- Trees & Woodlands £15k
- Development Management £12k

More detailed information on these variances can be found in **Appendix 2**.

### **Conclusion**

14. It is rather early in the new financial year to draw too many conclusions but in overall terms the picture is a positive one. Spending is down on what we anticipated but this is principally to do with 'timing issues', the vast majority being down to Westmorland Dales and National Trails. Additional costs will be incurred as a consequence of the higher than anticipated pay award but these are likely to be covered by extra income. The income position is generally a positive one. Reductions in planning fee income will be offset by additional income from other sources.

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

24 July 2023

## Appendix 1

### Detailed Analysis of 2023/24 Budget Performance

This table presents the financial results from 1<sup>st</sup> April 2023 to 30<sup>th</sup> June 2023, in terms of Programme budgets, Corporate Employment Costs, and Central Costs. Analysis of component lines which include significant variances are included in detail in Appendix 2. **Variances of >£10k are denoted in *bold italics*.**

| <b>1 APRIL 2023 To 30 JUNE 2023<br/>Quarter 1 - Month 3</b> | <b>REVISED<br/>ANNUAL<br/>BUDGET</b> | <b>YEAR TO<br/>DATE<br/>BUDGET</b> | <b>YEAR TO<br/>DATE<br/>ACTUAL</b> | <b>YEAR TO<br/>DATE<br/>VARIANCE</b> |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|
| <b>Programme Bids</b>                                       | <b>£'000</b>                         | <b>£'000</b>                       | <b>£'000</b>                       | <b>£'000</b>                         |
| Staff Costs   | 748.1                                | 187.0                              | 175.3                              | <b><i>11.7</i></b>                   |
| Programme Costs   | 59.9                                 | 19.7                               | 19.3                               | 0.5                                  |
| Income  | (320.0)                              | (80.0)                             | (59.5)                             | <b><i>(20.5)</i></b>                 |
| <b>Development Management Total</b>                         | <b>488.0</b>                         | <b>126.8</b>                       | <b>135.1</b>                       | <b>(8.3)</b>                         |
| Staff Costs   | 461.4                                | 115.4                              | 92.4                               | <b><i>23.0</i></b>                   |
| Programme Costs   | 1,965.4                              | 71.6                               | 70.3                               | 1.2                                  |
| Income  | (2,051.5)                            | (462.7)                            | (136.5)                            | <b><i>(326.1)</i></b>                |
| <b>Farm Conservation Total</b>                              | <b>375.4</b>                         | <b>(275.8)</b>                     | <b>26.2</b>                        | <b><i>(301.9)</i></b>                |
| Staff Costs   | 195.0                                | 47.5                               | 44.6                               | 2.9                                  |
| Programme Costs   | 117.3                                | 45.8                               | 13.0                               | <b><i>32.8</i></b>                   |
| Income  | (106.3)                              | (75.7)                             | (91.9)                             | <b><i>16.2</i></b>                   |
| <b>Biodiversity Total</b>                                   | <b>206.1</b>                         | <b>17.7</b>                        | <b>(34.3)</b>                      | <b><i>52.0</i></b>                   |
| Staff Costs   | 496.4                                | 124.1                              | 111.6                              | <b><i>12.5</i></b>                   |
| Programme Costs   | 752.2                                | 91.7                               | 15.2                               | <b><i>76.6</i></b>                   |
| Income  | (502.8)                              | (13.2)                             | 8.2                                | <b><i>(21.4)</i></b>                 |
| <b>Rights of Way Total</b>                                  | <b>745.7</b>                         | <b>202.6</b>                       | <b>135.0</b>                       | <b><i>67.6</i></b>                   |
| Staff Costs   | 141.7                                | 35.4                               | 33.6                               | 1.8                                  |
| Programme Costs   | 41.0                                 | 3.8                                | 0.2                                | 3.5                                  |
| Income  | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| <b>Development Planning Total</b>                           | <b>182.7</b>                         | <b>39.2</b>                        | <b>33.8</b>                        | <b>5.3</b>                           |
| Staff Costs   | 101.7                                | 25.4                               | 25.1                               | 0.3                                  |
| Programme Costs   | 89.6                                 | 20.6                               | 1.5                                | <b><i>19.1</i></b>                   |
| Income  | (59.5)                               | (58.2)                             | 0.0                                | <b><i>(58.2)</i></b>                 |
| <b>Recreation &amp; Health Total</b>                        | <b>131.8</b>                         | <b>(12.2)</b>                      | <b>26.6</b>                        | <b><i>(38.7)</i></b>                 |
| Staff Costs   | 281.1                                | 71.2                               | 64.2                               | 7.0                                  |
| Programme Costs   | 55.6                                 | 17.2                               | 18.7                               | (1.6)                                |
| Income  | (128.4)                              | (4.3)                              | (16.1)                             | <b><i>11.8</i></b>                   |
| <b>Education &amp; Outreach Total</b>                       | <b>208.3</b>                         | <b>84.0</b>                        | <b>66.9</b>                        | <b><i>17.1</i></b>                   |

| <b>1 APRIL 2023 To 30 JUNE 2023<br/>Quarter 1 - Month 3</b> | <b>REVISED<br/>ANNUAL<br/>BUDGET</b> | <b>YEAR TO<br/>DATE<br/>BUDGET</b> | <b>YEAR TO<br/>DATE<br/>ACTUAL</b> | <b>YEAR TO<br/>DATE<br/>VARIANCE</b> |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|
| <b>Programme Bids</b>                                       | <b>£'000</b>                         | <b>£'000</b>                       | <b>£'000</b>                       | <b>£'000</b>                         |
| Staff Costs   | 323.8                                | 81.0                               | 65.6                               | <b>15.4</b>                          |
| Programme Costs   | 994.9                                | 8.7                                | 2.7                                | 6.0                                  |
| Income  | (1,130.9)                            | (191.7)                            | 36.1                               | <b>(227.7)</b>                       |
| <b>Trees &amp; Woodlands Total</b>                          | <b>187.9</b>                         | <b>(102.0)</b>                     | <b>104.4</b>                       | <b>(206.4)</b>                       |
| Staff Costs   | 94.4                                 | 23.6                               | 22.4                               | 1.2                                  |
| Programme Costs   | 140.5                                | 50.2                               | 29.9                               | <b>20.3</b>                          |
| Income  | (101.2)                              | (40.4)                             | (35.6)                             | (4.8)                                |
| <b>Dales Countryside Museum Total</b>                       | <b>133.7</b>                         | <b>33.5</b>                        | <b>16.8</b>                        | <b>16.7</b>                          |
| Staff Costs   | 134.0                                | 33.5                               | 33.0                               | 0.5                                  |
| Programme Costs   | 94.5                                 | 31.3                               | 4.1                                | <b>27.2</b>                          |
| Income  | (68.0)                               | (9.5)                              | (2.0)                              | (7.5)                                |
| <b>Historical Environment Total</b>                         | <b>160.5</b>                         | <b>55.2</b>                        | <b>35.0</b>                        | <b>20.2</b>                          |
| Staff Costs   | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| Programme Costs   | 869.7                                | 503.6                              | 145.3                              | <b>358.4</b>                         |
| Income  | (734.7)                              | 0.0                                | (4.1)                              | 4.1                                  |
| <b>Landscape Features Total</b>                             | <b>135.0</b>                         | <b>503.6</b>                       | <b>141.2</b>                       | <b>362.5</b>                         |
| Staff Costs   | 203.4                                | 50.9                               | 48.1                               | 2.7                                  |
| Programme Costs   | 128.0                                | 32.2                               | 28.9                               | 3.3                                  |
| Income  | (18.0)                               | 0.0                                | (1.1)                              | 1.1                                  |
| <b>Volunteers &amp; Apprentices Total</b>                   | <b>313.4</b>                         | <b>83.1</b>                        | <b>75.9</b>                        | <b>7.2</b>                           |
| Staff Costs   | 118.8                                | 29.7                               | 28.1                               | 1.6                                  |
| Programme Costs   | 34.6                                 | 9.1                                | (1.2)                              | <b>10.3</b>                          |
| Income  | 0.0                                  | 0.0                                | (0.2)                              | 0.2                                  |
| <b>Tourism Total</b>  | <b>153.4</b>                         | <b>38.8</b>                        | <b>26.7</b>                        | <b>12.0</b>                          |
| Staff Costs   | 350.4                                | 87.6                               | 86.6                               | 1.0                                  |
| Programme Costs   | 395.7                                | 113.3                              | 111.8                              | 1.5                                  |
| Income  | (389.3)                              | (115.1)                            | (129.4)                            | <b>14.2</b>                          |
| <b>National Park Centres Total</b>                          | <b>356.8</b>                         | <b>85.8</b>                        | <b>69.1</b>                        | <b>16.7</b>                          |
| Staff Costs   | 41.4                                 | 10.4                               | 9.8                                | 0.6                                  |
| Programme Costs   | 326.9                                | 18.3                               | 5.5                                | <b>12.8</b>                          |
| Income  | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| <b>Sustainable Development Fund Total</b>                   | <b>368.3</b>                         | <b>28.7</b>                        | <b>15.3</b>                        | <b>13.4</b>                          |
| Staff Costs   | 80.0                                 | 20.0                               | 18.9                               | 1.1                                  |
| Programme Costs   | 558.9                                | 176.1                              | 176.1                              | (0.0)                                |
| Income  | (943.1)                              | (286.3)                            | (339.5)                            | <b>53.3</b>                          |
| <b>Carparks &amp; Toilets Total</b>                         | <b>(304.1)</b>                       | <b>(90.2)</b>                      | <b>(144.5)</b>                     | <b>54.4</b>                          |

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|---|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|
| <b>Programme Bids</b>                                       | <b>£'000</b>                         | <b>£'000</b>                       | <b>£'000</b>                       | <b>£'000</b>                         |
| Staff Costs   | 65.5                                 | 16.4                               | 14.8                               | 1.6                                  |
| Programme Costs   | 16.0                                 | 8.0                                | 0.6                                | 7.4                                  |
| Income  | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| <b>Recreational Management</b>                              | <b>81.5</b>                          | <b>24.4</b>                        | <b>15.4</b>                        | <b>9.0</b>                           |
| <b>Programme Summary</b>                                    |                                      |                                    |                                    |                                      |
| Total Programme Gross Costs                                 | 10,477.8                             | 2,180.2                            | 1,516.1                            | <b>664.1</b>                         |
| Total Programme Income                                      | (6,553.5)                            | (1,336.9)                          | (771.5)                            | <b>(565.4)</b>                       |
| <b>Total Programme Net Cost</b>                             | <b>3,924.4</b>                       | <b>843.3</b>                       | <b>744.6</b>                       | <b>98.7</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                    | 128.9                                | 32.2                               | 30.8                               | 1.4                                  |
| Conservation and Communities Staff Income                   | 0.0                                  | 0.0                                | (0.8)                              | 0.8                                  |
| Park Management Staff Costs                                 | 387.7                                | 96.9                               | 85.1                               | <b>11.8</b>                          |
| Corporate Staff Costs                                       | 1,031.4                              | 257.9                              | 246.5                              | <b>11.4</b>                          |
| Corporate Staff Income                                      | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| Vacancy Factor 2%   | (115.2)                              | (28.8)                             | 0.0                                | <b>(28.8)</b>                        |
| Other Employee Related Costs                                | 19.9                                 | 4.1                                | 2.7                                | 1.4                                  |
| Other Employee Related Income                               | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| <b>Total Corporate Employment Net Costs</b>                 | <b>1,452.7</b>                       | <b>362.3</b>                       | <b>364.3</b>                       | <b>(2.0)</b>                         |
| Support Services  | 300.4                                | 182.7                              | 178.3                              | 4.4                                  |
| Support Services Income                                     | (251.5)                              | (127.0)                            | (131.6)                            | 4.6                                  |
| CEO Support   | 9.9                                  | 0.2                                | 0.3                                | (0.1)                                |
| CEO Support Income  | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| Legal Services  | 30.9                                 | 19.4                               | (18.1)                             | <b>37.5</b>                          |
| Legal Services Income                                       | (17.0)                               | (4.3)                              | (9.4)                              | 5.1                                  |
| Office Accommodation  | 165.1                                | 43.1                               | 32.3                               | <b>10.9</b>                          |
| Office Accommodation Income                                 | (14.5)                               | (3.6)                              | (0.9)                              | (2.7)                                |
| Health and Safety   | 8.1                                  | 1.4                                | 1.7                                | (0.3)                                |
| Members   | 122.7                                | 31.0                               | 28.2                               | 2.8                                  |
| Members Income  | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| IT Licences, Consumables and Support                        | 279.3                                | 82.0                               | 67.0                               | <b>15.0</b>                          |
| Communications and Web Services                             | 98.8                                 | 9.6                                | 6.8                                | 2.8                                  |
| Communication Income  | (23.4)                               | 0.0                                | (0.3)                              | 0.3                                  |
| Land Holdings and Maintenance                               | 40.2                                 | 4.3                                | 10.2                               | (6.0)                                |
| Land Holdings and Maintenance Income                        | 0.0                                  | 0.0                                | (0.1)                              | 0.1                                  |
| Training  | 60.1                                 | 15.0                               | 12.8                               | 2.3                                  |
| Training Income   | 0.0                                  | 0.0                                | 0.0                                | 0.0                                  |
| <b>Total Central Net Costs</b>                              | <b>809.1</b>                         | <b>254.0</b>                       | <b>177.2</b>                       | <b>76.7</b>                          |

| <b>1 APRIL 2023 To 30 JUNE 2023<br/>Quarter 1 - Month 3<br/>SUMMARY</b> | <b>REVISED<br/>ANNUAL<br/>BUDGET</b> | <b>YEAR TO<br/>DATE<br/>BUDGET</b> | <b>YEAR TO<br/>DATE<br/>ACTUAL</b> | <b>YEAR TO<br/>DATE<br/>VARIANCE</b> |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------------------------|
| <b>National Park Grant</b>  | (5,669.8)                            | (1,747.5)                          | (1,747.5)                          | (0.0)                                |
| <b>Other Income</b>   | (6,859.9)                            | (1,471.8)                          | (914.5)                            | <b>(557.3)</b>                       |
| <b>Total Income</b>   | (12,529.7)                           | (3,219.3)                          | (2,662.0)                          | <b>(557.3)</b>                       |
| <b>Gross Expenditure</b>  | 13,046.1                             | 2,931.3                            | 2,200.6                            | <b>730.7</b>                         |
| <b>Net expenditure (excluding National Park Grant)</b>                  | 6,186.2                              | 1,459.5                            | 1,286.1                            | <b>173.4</b>                         |
| <b>In-Year Deficit/(Surplus)</b>  | <b>516.4</b>                         | <b>(287.9)</b>                     | <b>(461.4)</b>                     | <b>173.4</b>                         |



### Analysis of programme, corporate and central costs

Where the net variance of a programme is less than £10k, but the component variances within the programme are £10k and over, an explanation is included.

### Programme Net Costs

#### **Development Management: Adverse variance of £8k;**

Staff costs were underspent by £12k but planning fee income was behind budget by £20k.

#### **Farm Conservation: Adverse variance of £302k;**

Staff costs were underspent by £23k, and income is behind by 326k which relates to both FiPL grant which is delayed until August due to an administrative issue with the new payment system in DEFRA of £360k, and Tees Swale income in advance of £34k.

#### **Biodiversity: Favourable variance £52k;**

Additional external Income of £16k, CPI inflation which is attached to the S106 Quarry Wildlife Fund income arrangements was higher than budgeted due to the exceptional interest rates. Community Wildlife spend was also behind budget by £24k, the remaining £12k being an underspend in the biodiversity programme.

#### **Rights of Way: Favourable variance of £68k;**

There are underspends in National Trails of £109k, and spends ahead of budget in other rights of way projects of £20k. Three Peaks income is £65k ahead of budget, (mainly due to 2 legacies of £35k and £15k), National trails income of £87k is late due to the same administrative issues with the payment system at DEFRA delaying payment to Natural England.

#### **Recreation & Health: Adverse variance of £39k;**

Grant Income of £58k has not been received from the Arts Council for the 'Creatively Connected' project. This is due to an administration issue over the application and ACE payment being to a named staff member rather than the Authority, if this cannot be resolved the project will not go ahead. Recreational Activities are underspent by £19k for the same reason.

#### **Education & Outreach: Favourable variance of £17k;**

Income is £12k ahead of budget.

#### **Trees & Woodlands: Adverse variance of £206k;**

Grant Income is behind by £261k for the 'Grow Back Greener' project but partially off-set by income has been received in advance of £23k (White Rose Forest), and an underspend in salaries (£15k). The Grow Back Greener budget needs to be re-profiled to reflect revised funding arrangements agreed with the Woodland Trust.

**Dales Countryside Museum: Positive Variance of £17k;**

Invoices for the remainder of the 'Changing Places' project and for repairs to doors have not yet been received.

**Historical Environment: Favourable variance of £20k;**

Relates primarily to the u 'Our Upland Commons' Ingleborough cave archaeology project.

**Landscape Features: Favourable variance of £363k;**

This is the Westmorland Dales budget. We expect to spend this budget – and receive this spending back in grant from HLF, some of the projects have been delayed due to issues during Covid and contractor availability. This will be closely monitored as the project draws to a close at the end of this year to ensure financial exposure does not fall on the Authority.

**Tourism: Favourable variance of £12k;**

This relates to work that has been carried out but we have not yet been invoiced: design work for the cheese festival map, photography at Grassington NPC and STEAM report.

**National Park Centres: Favourable variance of £17k;**

Additional retail income has brought in £6k additional 'profit' on sales. The refurbishment budget is underspent by £10k. Note: this is to be used on new visitor signage for NPC sites.

**Sustainable Development:** Favourable variance of **£13k;** claims are behind the amount budgeted at this point of the year.

**Carparks & Toilets: Favourable variance of £54k;**

Additional car park income received.

## **Corporate & Central Costs**

### **Corporate Employment Costs**

**The total adverse variance is £2k;**

The 'Vacancy factor' (a projection of expected savings made through staff vacancies) for the whole Authority sits in this budget category, at £29k. This saving is masking the underspend in the corporate salaries, when the pay increase is implemented, this budget will have a much higher adverse variance associated with the vacancy factor.

### **Central Costs**

**The total favourable variance is £77k;**

Legal Services are £38k underspent. Still awaiting the bill of costs from the claimant's solicitors for the successful Dry Rigg Quarry judicial review; Office Accommodation has an underspend of £11k, and IT is underspent by £15k, these are timing issues.

## Appendix 3

### Opportunities Fund

The Opportunities Fund exists primarily to provide match funding for new externally funded projects, no requests for budget have been made. The balance in the Fund at 30<sup>th</sup> June 2023 is **£60k**.

### Virements

Virements are additions, transfers or reductions to the original budget authorised by Members in March 2023, during the period 1<sup>st</sup> April 2023 to 30<sup>th</sup> June 2023.

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

### **New Net Additional Income - £672k income/£692k expenditure: net income (£20k)**

- Farming in Protected Landscapes income (£594k)/ expenditure £594k, net zero.
- Revere Funding income for Farming consultancy (£10k).
- Biodiversity net gain income (£16k)/ expenditure £8k, net income (£8k).
- National Trails income (£72k)/ expenditure £70, net income (£2k).

### Earmarked Reserves Movements

Members have previously authorised 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> April 2023 to 30<sup>th</sup> June 2023 the following movements were made:

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

- Carpark resurfacing – £84k
- Additional DEFRA funding - Ranger Base: (£200k), Hawes to Garsdale multi use route: (£240k)

## Appendix 4

### Delegations, 1 April 2023 to 30 June 2023

| Description   | Approved                           | Date        |
|---|------------------------------------|-------------|
| <p><b>Purchase of stone flags. Buckden Pike Project</b><br/>           Quotes were sought, but only one quotation was received £16,084 from Steptoes Yard, which was accepted.</p>  | Michelle Clyde,<br>Head of Finance | 16 May 2023 |
| <p><b>Coast to Coast Land Agent</b><br/>           An invitation to quote was posted on contracts finder and the Authority website and seven land agents were invited to quote. Only two valid quotes were received. The quotes were assessed 50% quality/price, and the lowest bid from David Hill Skipton was awarded the contract at a team cost of £230 per hour.</p> | Michelle Clyde,<br>Head of Finance | 5 June 23   |