

## North York Moors National Park Authority Finance, Risk Audit and Standards Committee

7 September 2015

### Finance Update

#### 1. Purpose of the Report

- 1.1 To provide Members with an update on the financial performance of the Authority for the period from 1 April 2015 to 31 July 2015.
- 1.2 To obtain approval for the virements included in the 2015/16 Revised Estimate (RE).

#### 2. Background

- 2.1 This report provides the quarterly update to Members required by the Authority's Financial Regulations:

*"4.4.4. Budget Monitoring Statements, including a forecast for the full financial year shall be submitted to each quarterly meeting of the Authority's Finance, Risk, Audit and Standards Committee".*

- 2.2 This is the first detailed update on the 2015/16 budget that Members have received since the budget was approved by Authority in March 2015. This report provides information in the new format discussed at the meeting of FRASC on November 24 2014.

#### 3. Performance

- 3.1 The following appendices are provided to give an analysis of performance against budget to 31 July 2015 (Period 4):

##### **Appendix 1**

Summary Monitoring Report - this appendix presents a comparison between the current budget (RE) and the actual to the end of period 4 on a net expenditure basis as well as the budget remaining and a projected outturn. At this point in the year the majority of the figures for the outturn have remained as budget as it is felt too early in the year to forecast differences to the budgeted outturn.

##### **Appendix 2**

Variance Analysis - highlights under or overspends against each functional heading within the reporting structure agreed in the Defra Financial Grant Memorandum. Explanations for significant variances are given in the final column of this table. If the total variance is a surplus (minus) this could be the result of an underspend against the expenditure budget or additional income being earned above the profiled income budget. Likewise a deficit (plus) total variance could be the result of expenditure which is in excess of the budget to Period 4 or less income being earned than had been anticipated at this point in the year.

##### **Appendix 3**

Subjective breakdown - details expenditure and income to date against specific categories of income and expenditure, for example, expenditure on employees or premises, income from grants or retail sales. Again the final column shows the variance to budget at the end of July 2015.

## Appendix 4

Virement report - details budget virements posted in the period which amend the original 2015/16 budget.

- 3.2 The table below summarises the performance against the revised budget to Period 4 of 2015/16.

	2015/16 RE BUDGET £000's	CUMULATIVE TO 31 JULY 2015		
		BUDGET £000's	ACTUAL £000's	VARIANCE £000's
Gross Expenditure	6,101.2	2,095.7	1,891.2	(204.4)
DEFRA Grant	(4,092.8)	(2,046.4)	(2,046.4)	0.0
Other Income	(1,972.0)	(773.9)	(697.8)	76.1
Transfer from reserves	(36.4)			
Net Expenditure	--	(724.6)	(852.9)	(128.3)

It can be seen that at the end of July expenditure was £204.4k behind profile and income £76.1k behind what was expected. A more detailed analysis of income is given in para 3.3.

Reasons for variances to the budget are given on the Variance Analysis Report but significant variances, those which vary by more than 10% or £5k whichever is greater, are given below:

- Natural Environment :
  - Wetlands and Water - expenditure on the new programme on the River Esk is showing an underspend against profile of £28k as work on development of the project has taken longer than anticipated. This phase is now complete and work is beginning with the intention that it will be completed by the end of March 2016.
  - Farmed Land – expenditure is slightly behind profile due to an underspend on Connectivity and payments to creditors for work from 2014/15 being slightly less than expected.
- Cultural Heritage:
  - Archaeology – MMS work will be mainly undertaken in the summer months. Expenditure is lagging behind the profile but should be spent by March 2016. Income is behind the target as submission of the claim to the end of May was delayed due to an outstanding invoice. The claim was submitted in August.
  - Enhancement Services – It was not possible to claim for Quarter 1 of the new Leader programme by the end of July as discussions were still ongoing between NYCC and the RPA. Notification has since been received that claims for the new programme can be submitted. TEL expenditure is above profile but most of that expenditure will be included in the Q2 claim to the Heritage Lottery.

- Recreation Management:
  - National Trails – Expenditure is lagging behind profile. It is anticipated that by March 2016 the budget will have been spent.
  - Access to Open Land – whilst expenditure on Access Routes was underspent at the end of Period 4 it is the intention that this budget will be fully utilised on works on Rights of Way by the end of the year with the same amount of work done as last year (2014/15). There is some uncertainty around the Rights of Way budget however as there are now fewer members of the field staff undertaking this work and new ways of working with volunteers are still being developed.
  - Car Parks – as noted in para 3.3 income was ahead of target at the end of Period 4. In addition, expenditure was behind profile but is expected to catch up by the end of March 2016.
- Promoting Understanding:
  - Visitor Centres – still ahead of the profiled income target at this stage. It is hoped that this will continue for the remainder of the year.
  - Information and Interpretation – both income (see para 3.3) and expenditure are behind profile on the new 'Sea Life, See Life' project (CCF). The project had a slower start than originally anticipated and the claim for Q2 which was profiled to be received in Period 4 had not been received by the end of July. At this point in the year it is still hoped that all income claimed will be utilised on the project.
  - Exhibitions – income is exceeding the profile at this time. Events early in the year (the Walking Festival for example) plus booking for events later in the year have contributed to this current position.
- Rangers and Estate:
  - Vehicles – 3 new vehicles were purchased for Maintenance Rangers with the final cost £13k below the budget of £75k due to purchasing through a framework agreement. General expenditure on vehicles was also behind the profile.
- Development Management:
  - Development Management – costs for the York Potash application were still outstanding.
- Corporate and Democratic Core:
  - Contracted in Services – A number of invoices for this period have not yet been received.

3.3 The table below details the performance against income targets in year.

Income Type	2015/16 RE Budget £000's	Cumulative to 31 July 2015		
		Budget Year To Date £000's	Actual £000's	Variance £000's
Grants (excluding NPG)	705.3	253.4	134.8	(118.6)
Retail Sales	193.4	69.2	81.8	12.6
Planning Income	268.8	123.7	121.0	(2.7)
York Potash	80.0	25.0	21.6	(3.4)
Car Parking	366.1	158.1	185.1	27.0
Miscellaneous	340.4	139.9	150.5	10.6
Investment Income	18.0	4.5	2.9	(1.6)
<b>Total Income</b>	<b>1972.0</b>	<b>773.9</b>	<b>697.8</b>	<b>(76.1)</b>

### 3.4 The following points should be noted:

- New charges for planning advice (pre-application enquiries) and enforcement action were introduced this year. Fees received relating to pre-application enquiries were slightly below profile at the end of Period 4 and it is difficult to forecast the outturn in this first year of the new charges. Planning application fees were again behind target at the end of Period 4. In previous years a clear pattern for the receipt of applications was evident and this was used to prepare income forecasts. In 2014/15 however, and again this year, receipt of applications has not followed this expected pattern. This erratic receipt of applications is making it difficult to predict the eventual outturn. Car Park income continued to be ahead of profile by £27k at the end of Period 4. It is expected that this pattern will continue and that the outturn will exceed that budget. By the end of September 2016 it is expected that a clearer picture will emerge making it possible to make a prediction of the final outturn.
- Grants. A number of grants profiled to be received by the end of period 4 were still outstanding at the beginning of period 5. These included Q2 of the 'Sea Life, See Life' project, grants for the Apprentice teams, and the Leader claim which could not be submitted until period 5 due to delays with new Leader programme at NYCC, (£11.3k). It is expected that the majority of these will be received before the end of period 5.
- Retail sales were slightly ahead of target and it is anticipated that this pattern will continue with the result that the income target is met, if not exceeded, by the 31 March 2016.
- Investment income continues to be behind profile due to low interest rates.
- Miscellaneous income includes £25.9k of loans given for work on historic buildings a number of years ago which have been repaid this year and historically no provision has been made on the balance sheet.

### 3.5 **Virements**

**Appendix 4** details the budget virements to the end of Period 4.

It should be noted that the budget for potash has been increased by an additional £85k partly to deal with additional costs incurred in the lead up to the planning application meeting but mainly to deal with expected costs associated with next phase of work on the application necessary to secure the issue of the Decision Notice. It is however anticipated that much of this expenditure will be reimbursed by York Potash and as a result an income budget of £80k has also now been included.

Other adjustments are due to additional projects (confirmation of the new MMS project for example, the Crow Wood Sculpture Trail) further work on certain projects (the new Sutton Bank Play Area) and general budget amendments.

Financial Regulations require that all virements are reported to FRASC and that approval be sought from Committee for any single virement for expenditure exceeding £40,000 and that this be reported to the Authority. Virements meeting these criteria are highlighted on Appendix 4 and it is requested that Members consider and grant approval for the virement relating to the additional costs within Development Management for the York Potash application.

### 3.6 **Reserves**

The level of reserves at the beginning of the year was £1,300k and the 15/16 Original Budget approved by the Authority on 23 March included a plan to transfer £38k into reserves during the financial year. At the meeting of this Committee on 1 June 2015 approval was given to carry forward £119k for specific projects which had not been completed at the financial year end these have been transferred into the current financial year's budget.

Other budget adjustments (virements) have also been processed to account for additional income and other budget savings which will result in a net transfer into reserves of £45k. Further details of the budget transfers can be found in **Appendix 4**. The current estimated year end position on Reserves is as follows:

<b>Reserve</b>	<b>Reserves as at 31/3/15 £000's</b>	<b>Planned Movement in OE £000's</b>	<b>Agreed Carry Forward £000's</b>	<b>Virements to the end of P4 £000's</b>	<b>Estimated 16/17 Balance £000's</b>
<b>Earmarked Reserves</b>					
Emergency Reserve	320			0	320
This Exploited Land Match Funding	232			0	232
Carry Forward to 15/16 (para 3.5)	79		-79	0	0
Capital and Maintenance Reserve (primarily essential work on Helmsley HQ).	250			0	250
Minerals Planning Reserve including carry forward	70	-30	-40		0
<b>General Reserve (Non Earmarked)</b>					
General Reserve	349	68		45	462
	<b>1300</b>	<b>38</b>	<b>(119)</b>	<b>45</b>	<b>1264</b>

#### 4. **Financial and Staffing Implications**

4.1 There are no significant financial and or staffing implications to this report.

#### 5. **Sustainability and Legal Implications**

5.1 There are no sustainability or legal implications arising from this report.

#### 6. **Recommendation**

6.1 That Members note the content of this report, and

6.2 approve the virements detailed **Appendix 4**.

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**Background documents to this report**      **File Ref.**

2015/16 Revenue Budget Monitoring: Summary Report 1 April to 31 July 2015							
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H
Budget Monitoring Report	2015/16 Original Estimate	2015/16 Budget Virements	2015/16 Revised Annual Estimate	2015/16 Actual Committed Month 4	2015/16 Budget Remaining	2015/16 Projected Outturn	2015/16 Year End Deficit (+) Surplus (-)
Woodlands and Trees	10,000.0	-6,000.0	4,000.0	-150.0	4,150.0	4,000.0	0.0
Moorland	-5,250.0	9,660.0	4,410.0	-11,176.0	15,586.0	4,410.0	0.0
Wetland and Water	10,000.0	-14,400.0	-4,400.0	4,030.0	-8,430.0	-4,400.0	0.0
Farmed Land	208,320.0	7,080.0	215,400.0	18,573.0	196,827.0	215,400.0	0.0
Coast	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wildlife Conservation	43,000.0	0.0	43,000.0	5,126.0	37,874.0	43,000.0	0.0
Conservation Natural Environment							
Employees	302,010.0	5,370.0	307,380.0	96,113.7	211,266.3	307,380.0	0.0
Recharges	154,500.0	0.0	154,500.0	0.0	154,500.0	154,500.0	0.0
<b>NATURAL ENVIRONMENT</b>	<b>722,580.0</b>	<b>1,710.0</b>	<b>724,290.0</b>	<b>112,516.7</b>	<b>611,773.3</b>	<b>724,290.0</b>	<b>0.0</b>
Buildings	29,170.0	-25,870.0	3,300.0	-25,869.0	29,169.0	3,300.0	0.0
Archaeology	28,500.0	-9,140.0	19,360.0	16,403.0	2,957.0	19,360.0	0.0
Enhancement Services	12,760.0	0.0	12,760.0	46,635.1	-33,875.1	12,760.0	0.0
Conservation Areas	11,230.0	0.0	11,230.0	650.0	10,580.0	11,230.0	0.0
Local Culture and Tradition	2,500.0	0.0	2,500.0	2,500.0	0.0	2,500.0	0.0
Conservation Cultural Heritage							
Employees	95,590.0	0.0	95,590.0	33,601.0	61,989.0	95,590.0	0.0
Recharges	73,850.0	0.0	73,850.0	0.0	73,850.0	73,850.0	0.0
<b>CULTURAL HERITAGE</b>	<b>253,600.0</b>	<b>-35,010.0</b>	<b>218,590.0</b>	<b>73,920.1</b>	<b>144,669.9</b>	<b>218,590.0</b>	<b>0.0</b>
PROWS	0.0		0.0	-3,832.0	3,832.0	0.0	0.0
National Trails	3,700.0	19,390.0	23,090.0	32,660.0	-9,570.0	23,090.0	0.0
Access to Open Land	245,690.0	58,000.0	303,690.0	61,749.0	241,941.0	303,690.0	0.0
Visitor Management and Facilities	51,900.0	0.0	51,900.0	19,755.0	32,145.0	51,900.0	0.0
Car Parks	-250,460.0	0.0	-250,460.0	-142,572.0	-107,888.0	-250,460.0	0.0
Public Transport	17,720.0	0.0	17,720.0	3,687.0	14,033.0	17,720.0	0.0
Recreation Employees	127,090.0	0.0	127,090.0	40,889.9	86,200.1	127,090.0	0.0
Recharges	287,800.0	0.0	287,800.0	0.0	287,800.0	287,800.0	0.0
<b>RECREATION MANAGEMENT</b>	<b>483,440.0</b>	<b>77,390.0</b>	<b>560,830.0</b>	<b>12,336.9</b>	<b>548,493.1</b>	<b>560,830.0</b>	<b>0.0</b>

Budget Monitoring Report	2015/16 Original Estimate	2015/16 Budget Virements	2015/16 Revised Annual Estimate	2015/16 Actual Committed Month 4	2015/16 Budget Remaining	2015/16 Projected Outturn	2015/16 Year End Deficit (+) Surplus (-)
Visitor Centres	280,120.0	16,200.0	296,320.0	83,376.0	212,944.0	296,320.0	0.0
Information and Interpretation	29,550.0	0.0	29,550.0	-41,421.0	70,971.0	29,550.0	0.0
Education Services	58,720.0	0.0	58,720.0	13,859.0	44,861.0	58,720.0	0.0
Information and Interpretation (Employees)	205,170.0	0.0	205,170.0	66,934.0	138,236.0	205,170.0	0.0
Recharges	260,180.0	0.0	260,180.0	0.0	260,180.0	260,180.0	0.0
<b>PROMOTING UNDERSTANDING</b>	<b>833,740.0</b>	<b>16,200.0</b>	<b>849,940.0</b>	<b>122,748.0</b>	<b>727,192.0</b>	<b>849,940.0</b>	<b>0.0</b>
Full Time Rangers	199,770.0	0.0	199,770.0	68,483.0	131,287.0	199,770.0	0.0
Estate Services	231,590.0	0.0	231,590.0	82,865.0	148,725.0	231,590.0	0.0
Volunteers	195,430.0	-1,260.0	194,170.0	57,649.0	136,521.0	194,170.0	0.0
Recharges	159,690.0	0.0	159,690.0	0.0	159,690.0	159,690.0	0.0
<b>RANGERS AND VOLUNTEERS</b>	<b>786,480.0</b>	<b>-1,260.0</b>	<b>785,220.0</b>	<b>208,997.0</b>	<b>576,223.0</b>	<b>785,220.0</b>	<b>0.0</b>
Development Management	-134,640.0	45,000.0	-89,640.0	-39,971.0	-49,669.0	-89,640.0	0.0
Development Management Employees	408,710.0	0.0	408,710.0	133,172.0	275,538.0	408,710.0	0.0
Recharges	194,580.0	0.0	194,580.0	0.0	194,580.0	194,580.0	0.0
<b>DEVELOPMENT MANAGEMENT</b>	<b>468,650.0</b>	<b>45,000.0</b>	<b>513,650.0</b>	<b>93,201.0</b>	<b>420,449.0</b>	<b>513,650.0</b>	<b>0.0</b>
National Park Management Plan	3,000.0	0.0	3,000.0	0.0	3,000.0	0.0	-3,000.0
Statutory Development Plans	10,000.0	0.0	10,000.0	1,361.0	8,639.0	13,000.0	3,000.0
Local Studies and Plan	39,500.0	0.0	39,500.0	2,436.0	37,064.0	39,500.0	0.0
Sustainable Development Fund	65,400.0	-8,130.0	57,270.0	-125.0	57,395.0	57,270.0	0.0
Forward Planning Employees	83,640.0	0.0	83,640.0	34,153.0	49,487.0	83,640.0	0.0
Recharges	50,090.0	0.0	50,090.0	0.0	50,090.0	50,090.0	0.0
<b>FORWARD PLANNING</b>	<b>251,630.0</b>	<b>-8,130.0</b>	<b>243,500.0</b>	<b>37,825.0</b>	<b>205,675.0</b>	<b>243,500.0</b>	<b>0.0</b>

Budget Monitoring Report	2015/16 Original Estimate	2015/16 Budget Virements	2015/16 Revised Annual Estimate	2015/16 Actual Committed Month 4	2015/16 Budget Remaining	2015/16 Projected Outturn	2015/16 Year End Deficit (+) Surplus (-)
Support Staff Cost	388,560.0	0.0	388,560.0	121,942.0	266,618.0	388,560.0	0.0
Office Accommodation	32,650.0	0.0	32,650.0	12,558.0	20,092.0	42,650.0	10,000.0
Support Supplies and Services	284,850.0	0.0	284,850.0	134,702.0	150,148.0	274,850.0	-10,000.0
Contracted In Services	126,070.0	0.0	126,070.0	53,887.8	72,182.2	126,070.0	0.0
Democratic Core	77,620.0	0.0	77,620.0	20,176.0	57,444.0	77,620.0	0.0
Change and Invest to Save	195,000.0	-21,200.0	173,800.0	0.0	173,800.0	173,800.0	0.0
New Income Streams	-13,000.0		-13,000.0	-1,922.0	-11,078.0	-13,000.0	0.0
Corporate Management & Admin							
Employees	343,300.0	0.0	343,300.0	190,573.0	152,727.0	343,300.0	0.0
Recharges	-1,180,690.0	0.0	-1,180,690.0	0.0	-1,180,690.0	-1,180,690.0	0.0
<b>CORPORATE AND DEMOCRATIC CORE</b>	254,360.0	-21,200.0	233,160.0	531,916.8	-298,756.8	233,160.0	0.0
<b>REVENUE EXPENDITURE</b>	4,054,480.0	74,700.0	4,129,180.0	1,193,461.5	2,935,718.5	4,129,180.0	0.0
<b>DEFRA GRANT</b>	-4,092,790.0		-4,092,790.0	-2,046,396.0	-2,046,394.0	-4,092,790.0	0.0
<b>TRANSFER TO RESERVES</b>	38,310.0	74,700.0	-36,390.0			-36,390.0	0.0
<b>NET EXPENDITURE</b>	0.0		0.0	-852,934.5	889,324.5	0.0	0.0



## Variance Analysis as at 31st July 2015

Budget Monitoring Report	Expenditure Profiled Budget to Period 4	Actual Expenditure to Period 4	Expenditure Overspend(+) Underspend (-)	Income Budget Profile to Period 4	Actual Income to Period 4	Income Deficit (+) Surplus (-)	Total Variance Deficit (+) Surplus(-)	Explanation
Variance Analysis as at Month 4								
Woodlands and Trees	1,000.0	-150.0	-1,150.0	0.0	0.0	0.0	-1,150.0	
Moorland	5,410.0	6,920.0	1,510.0	17,450.0	18,096.0	-646.0	864.0	
Wetland and Water	42,460.0	14,414.0	-28,046.0	10,520.0	10,384.0	136.0	-27,910.0	Expenditure on River Esk Project - see Report
Farmed Land	31,000.0	25,863.0	-5,137.0	7,300.0	7,290.0	10.0	-5,127.0	Connectivity - see Report
Coast	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Wildlife Conservation	9,500.0	5,126.0	-4,374.0	0.0	0.0	0.0	-4,374.0	
Conservation Natural Environment								Staffing - vacancy and invoice for secondment costs not yet received.
Employees	102,490.0	96,113.7	-6,376.3	0.0	0.0	0.0	-6,376.3	
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>NATURAL ENVIRONMENT</b>	<b>191,860.0</b>	<b>148,286.7</b>	<b>-43,573.3</b>	<b>35,270.0</b>	<b>35,770.0</b>	<b>-500.0</b>	<b>-44,073.3</b>	
Buildings	0.0	0.0	0.0	25,870.0	25,869.0	1.0	1.0	
Archaeology	28,755.0	16,833.0	-11,922.0	3,930.0	430.0	3,500.0	-8,422.0	MMS - see Report
Enhancement Services	37,520.0	74,144.1	36,624.1	45,180.0	27,509.0	17,671.0	54,295.1	Externally funded projects - see Report
Conservation Areas	0.0	650.0	650.0	0.0	0.0	0.0	650.0	
Local Culture and Tradition	2,500.0	2,500.0	0.0	0.0	0.0	0.0	0.0	
Conservation Cultural Heritage								
Employees	31,860.0	33,601.0	1,741.0	0.0	0.0	0.0	1,741.0	
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>CULTURAL HERITAGE</b>	<b>100,635.0</b>	<b>127,728.1</b>	<b>27,093.1</b>	<b>74,980.0</b>	<b>53,808.0</b>	<b>21,172.0</b>	<b>48,265.1</b>	
PROWS	0.0	-3,770.0	-3,770.0	0.0	63.0	-63.0	-3,833.0	Retention on LSTF project.
National Trails	43,670.0	32,666.0	-11,004.0	0.0	6.0	-6.0	-11,010.0	Expenditure lagging behind profile.
Access to Open Land	109,610.0	90,360.0	-19,250.0	47,200.0	28,612.0	18,588.0	-662.0	See Report
Visitor Management and Facilities	13,580.0	19,755.0	6,175.0	0.0	0.0	0.0	6,175.0	Costs for Tour De Yorkshire included in this area.
Specialist Recreation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Car Parks	55,260.0	44,311.0	-10,949.0	159,740.0	186,883.0	-27,143.0	-38,092.0	Overachievement of income - see Report
Public Transport	10,430.0	7,921.0	-2,509.0	3,500.0	4,234.0	-734.0	-3,243.0	
Recreation Employees	42,450.0	40,889.9	-1,560.1	0.0	0.0	0.0	-1,560.1	
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>RECREATION MANAGEMENT</b>	<b>275,000.0</b>	<b>232,132.9</b>	<b>-42,867.1</b>	<b>210,440.0</b>	<b>219,798.0</b>	<b>-9,358.0</b>	<b>-52,225.1</b>	
Visitor Centres	189,740.0	178,152.0	-11,588.0	82,760.0	94,775.0	-12,015.0	-23,603.0	Income ahead of profile - see Report
Information and Interpretation	118,710.0	46,607.0	-72,103.0	169,580.0	88,028.0	81,552.0	9,449.0	Sea Life, See Life Project behind profile for both income and expenditure. Exhibition income is ahead of profile - see Report
Education Services	23,970.0	23,437.0	-533.0	5,700.0	9,578.0	-3,878.0	-4,411.0	Income ahead of profile at the end of P4. However, the summer term has historically been the busiest term for visits generating the most income.
Information and Interpretation (Employees)	69,690.0	70,934.0	1,244.0	0.0	4,000.0	-4,000.0	-2,756.0	Income from Ryedale DC contribution to Tourism Apprentice - received earlier than profiled.
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>PROMOTING UNDERSTANDING</b>	<b>402,110.0</b>	<b>319,130.0</b>	<b>-82,980.0</b>	<b>258,040.0</b>	<b>196,381.0</b>	<b>61,659.0</b>	<b>-21,321.0</b>	
Full Time Rangers	67,380.0	68,483.0	1,103.0	0.0	0.0	0.0	1,103.0	Variance on expenditure mainly due to expenditure on vehicles - see Report
Estate Services	140,405.0	111,365.0	-29,040.0	30,000.0	28,500.0	1,500.0	-27,540.0	
Volunteers	55,230.0	57,711.0	2,481.0	0.0	61.0	-61.0	2,420.0	
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>RANGERS AND VOLUNTEERS</b>	<b>263,015.0</b>	<b>237,559.0</b>	<b>-25,456.0</b>	<b>30,000.0</b>	<b>28,561.0</b>	<b>1,439.0</b>	<b>-24,017.0</b>	

Budget Monitoring Report	Expenditure Profiled Budget to Period 4	Actual Expenditure to Period 4	Expenditure Overspend(+) Underspend (-)	Income Budget Profile to Period 4	Actual Income to Period 4	Income Deficit (+) Surplus (-)	Total Variance Deficit (+) Surplus(-)	Explanation
Variance Analysis as at Month 4								
Development Management	116,700.0	102,619.0	-14,081.0	149,010.0	142,590.0	6,420.0	-7,661.0	Includes additional cost for and income from Y Potash application - see Report
Development Management Employee Recharges	136,220.0	133,172.0	-3,048.0	0.0	0.0	0.0	-3,048.0	
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>DEVELOPMENT MANAGEMENT</b>	<b>252,920.0</b>	<b>235,791.0</b>	<b>-17,129.0</b>	<b>149,010.0</b>	<b>142,590.0</b>	<b>6,420.0</b>	<b>-10,709.0</b>	
National Park Management Plan	1,000.0	0.0	-1,000.0	0.0	0.0	0.0	-1,000.0	Repayment of Coastal Forum Money to SBC who will now resume responsibility for this project
Statutory Development Plans	0.0	1,361.0	1,361.0	0.0	0.0	0.0	1,361.0	
Local Studies and Plan	14,100.0	11,329.0	-2,771.0	0.0	8,893.0	-8,893.0	-11,664.0	
Sustainable Development Fund	0.0	-125.0	-125.0	0.0	0.0	0.0	-125.0	
Forward Planning Employees	27,810.0	34,153.0	6,343.0	0.0	0.0	0.0	6,343.0	Additional member of staff during Potash application
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>FORWARD PLANNING</b>	<b>42,910.0</b>	<b>46,718.0</b>	<b>3,808.0</b>	<b>0.0</b>	<b>8,893.0</b>	<b>-8,893.0</b>	<b>-5,085.0</b>	
Support Staff Cost	129,480.0	121,942.0	-7,538.0	0.0	0.0	0.0	-7,538.0	Casual hours not used to date, other expenses under profile Income almost on profile at present but unlikely to meet the target of £25k by the end of the year due to delays in letting part of the building Areas within Supplies and Services continue to be behind profile (e.g postage) and this is expected to continue for the remainder of the year especially as communication is increasingly by electronic means. Some differences between the phasing of costs and the receipt of invoices - see Report Costs for Members expenses remain behind profile.
Office Accommodation	19,290.0	19,199.0	-91.0	7,420.0	6,641.0	779.0	688.0	
Support Supplies and Services	139,780.0	138,125.0	-1,655.0	4,500.0	3,423.0	1,077.0	-578.0	
Contracted In Services	64,575.0	53,887.8	-10,687.2	0.0	0.0	0.0	-10,687.2	
Democratic Core	25,830.0	20,176.0	-5,654.0	0.0	0.0	0.0	-5,654.0	
Change and Invest to Save	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
New Income Streams	0.0	0.0	0.0	4,200.0	1,922.0	2,278.0	2,278.0	
Corporate Management & Admin								
Employees	188,260.0	190,573.0	2,313.0	0.0	0.0	0.0	2,313.0	
Recharges	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<b>CORPORATE AND DEMOCRATIC CORE</b>	<b>567,215.0</b>	<b>543,902.8</b>	<b>-23,312.2</b>	<b>16,120.0</b>	<b>11,986.0</b>	<b>4,134.0</b>	<b>-19,178.2</b>	
<b>TOTAL (EXPENDITURE /OTHER INCOME)</b>	<b>2,095,665.0</b>	<b>1,891,248.5</b>	<b>-204,416.5</b>	<b>773,860.0</b>	<b>697,787.0</b>	<b>76,073.0</b>	<b>-128,343.5</b>	
<b>INCOME- NPG</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>2,046,396.0</b>	<b>2,046,396.0</b>	<b>0.0</b>	<b>0.0</b>	
<b>TOTAL AFTER GRANTS</b>	<b>2,095,665.0</b>	<b>1,891,248.5</b>	<b>-204,416.5</b>	<b>2,820,256.0</b>	<b>2,744,183.0</b>	<b>76,073.0</b>	<b>-128,343.5</b>	

Reconciliation to Appendix 1 and Appendix 3

Net Expenditure to 31st July 2015	Actual Expenditure	1,891,248.5
	Actual Other Income	697,787.0
	NPG	2,046,396.0
	<b>Net Expenditure</b>	<b>-852,934.5</b>

Further explanation for significant variances can be found on the Finance Update Report

## Subjective Analysis

Appendix 3

### Revenue Budget Monitoring 2015/16 to the end of July 2015

	Original Budget	Budget Virements	Adjusted Budget	Profile to 31 July 2015	Actual to 31 July 2015	Variance To Budget
	£'000	£'000	£'000	£'000	£'000	£'000
<b>EXPENDITURE</b>						
Employees	3,237,670	-165,510	3,072,160	1,099,140	1,089,503	-9,637
Premises	346,700	0	346,700	134,825	103,256	-31,569
Transport	183,130	5,500	188,630	62,795	42,070	-20,725
Supplies and Services	1,788,130	485,500	2,273,630	686,160	547,025	-139,135
Third Party Payments	220,070	0	220,070	112,745	109,394	-3,351
<b>Total Expenditure</b>	<b>5,775,700</b>	<b>325,490</b>	<b>6,101,190</b>	<b>2,095,665</b>	<b>1,891,248</b>	<b>-204,417</b>
<b>INCOME</b>						
DEFRA Grant	<b>-4,092,790</b>	<b>0</b>	<b>-4,092,790</b>	<b>-2,046,396</b>	<b>-2,046,396</b>	<b>0</b>
<b>Other Income</b>						
Other Grants	-638,990	-66,310	-705,300	-253,440	-134,819	118,621
Retail Sales	-193,400	0	-193,400	-69,210	-81,796	-12,586
Planning Fees	-243,750	-25,000	-268,750	-123,680	-120,971	2,709
Car Parking	-364,320	-1,800	-366,120	-158,120	-185,134	-27,014
Other Income	-262,760	-157,680	-420,440	-164,910	-172,120	-7,210
Investment Income	-18,000	0	-18,000	-4,500	-2,947	1,554
<b>Total Other Income</b>	<b>-1,721,220</b>	<b>-250,790</b>	<b>-1,972,010</b>	<b>-773,860</b>	<b>-697,787</b>	<b>76,073</b>
<b>Net Budget</b>	<b>-38,310</b>	<b>74,700</b>	<b>36,390</b>	<b>-724,591</b>	<b>-852,935</b>	<b>-128,344</b>
<b>Contribution to (From) Reserves</b>	<b>38,310</b>	<b>-74,700</b>	<b>-36,390</b>			
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-724,591</b>	<b>-852,935</b>	<b>-128,344</b>

VIREMENT REPORT				
Functional Heading	Department	Amount £	Reason	Net Effect on Budget Increase (+) Decrease(-) £
<b>Conservation - Natural Environment</b>	Conservation - Natural Environment (CNE)	-3,690	Adjustments within the Conservation budgets for changes that have occurred since setting the budget	
	CNE - Connectivity	+14,400	Agreed carry forward - Aerial photography	
	CNE - Derwent Partnership	+5,000	NYMPA contribution to this project	
	CNE - Farmed Land - Farming Business Project	+21,000	Dales and Moors Farm Innovation Project - budget to cover additional expenditure on goods and services	
	CNE - Farmed Land - Farming Business Project	-35,000	Dales and Moors Farm Innovation Project - funding from York, North Yorkshire and East Riding LEP for NYMNP staff time and additional expenditure required to deliver the project	
<b>Conservation - Natural Environment</b>				<b>1,710</b>
<b>Conservation - Cultural Heritage</b>	CCH - Archaeology	-20,000	Reduction of the Archaeology budget - agreed saving	
	CCH - Mounument Management Scheme	-3,720	Adjust the MMS budget following confirmation of the new programme - net adjustment	
	CCH - Monument Management Scheme	+14,580	Agreed carry forward - Monument Management Scheme	
	CCH - Historic Buildings	-25,870	Increase income budget - repayment of loans	
<b>Conservation - Cultural Heritage</b>				<b>-35,010</b>
<b>Recreation Management</b>	Access to Open Land - Access works	+15,000	Agreed carry forward - Work on sewage plant at Chop Gate	
	Access to Open Land - Access routes	+26,000	Agreed carry forward - Flood damaged bridges - funded by DEFRA	
	Access to Open Land - Access and Health	+10,000	Agreed carry forward - Money from Redcar & Cleveland BC in relation to health agenda	
	Recreation Management - National Trails	+19,390	Adjustment of budget following the confirmation of funding for 2015/16 National Trails project	
	Access to Open Land - Apprentices North	+7,000	Reduction in income budget following discussion with Prior Pursglove College re funding for 15/16	
	Access to Open Land - Access Routes	+13,000	Crow Wood Sculpture Trail - project budget expenditure	
	Access to Open Land - Access Routes	-13,000	Crow Wood Sculpture Trail - project budget income	
<b>Recreation Management</b>				<b>+77,390</b>
<b>Promoting Understanding</b>	Promoting Understanding - Connections North	+10,210	Art project funded by Arts Council - expenditure budget for 2015/16	

<b>VIREMENT REPORT</b>			
	Promoting Understanding - Connections North	-10,210	Art project funded by Arts Council - income budget for 2015/16
	Promoting Understanding - Visitor Centres	+16,200	Additional budget to fund the Play Area at Sutton Bank
<b>Promoting Understanding</b>			<b>+16,200</b>
<b>Rangers and Volunteers</b>	Rangers and Volunteers - Cod Beck Ranger	-1,260	Increase income budget for additional costs included in recharge
<b>Rangers and Volunteers</b>			<b>-1,260</b>
<b>Development Management</b>	Development Management - York Potash	+40,000	Agreed carry forward - to meet further demands of the potash application in 2015/16
NB - requires approval from FRASC as per Fin Regs.	Development Management - York Potash	+85,000	York Potash - increase budget to cover anticipated expenditure to the date of the decision notice
	Development Management - York Potash	-80,000	York Potash - increase income budget for reimbursement of costs associated with the s.106 agreement and costs to be reimbursed by York Potash
	Development Management -	+25,000	Increase expenditure budget to reflect s.106 agreements
	Development Management -	-25,000	Increase income budget to reflect income received from s.106 agreements
<b>Development Management</b>			<b>+45,000</b>
<b>Forward Planning</b>	Sustainable Development Fund	-8,130	Additional income budget for repayment of SDF loan to Esk Energy in line with repayment schedule
<b>Forward Planning</b>			<b>-8,130</b>
<b>Corporate and Democratic Core</b>	Change and Invest to Save	-5,000	CNE - Derwent Partnership - NYMNPA contribution
	Change and Invest to Save	-16,200	Additional budget to fund the Play Area at Sutton Bank
<b>Corporate and Democratic Core</b>			<b>-21,200</b>
<b>Total from Carry Forward Reserves</b>			<b>119,980</b>
<b>Total Other - Reserves</b>			<b>-45,280</b>
<b>Net effect on Reserves</b>			<b>74,700</b>

+ increase in the net budget requirement due to increase in expenditure or decrease in income budget.

- decrease in the net budget requirement as a result of a decrease in the expenditure budget or an increase in the income budget.

NB - Report all as per Fin Regs (4.5.10) but only require authorisation for those above £40k as per Fin Regs.