

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

1 February 2016

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 December 2015.
- 1.2 To note/approve 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".

3. Performance

- 3.1 The following appendices are provided to give an analysis of performance against budget to 31 December 2015 (Period 9):

Appendix 1

Summary Monitoring Report - this appendix presents a comparison between the current budget (RE) and the actual to the end of period 9 on a net expenditure basis as well as the budget remaining and a projected 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 9 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 December 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 9 of 2015/16 and the projected outturn to 31st March 2016.

	2015/16 RE BUDGET £000's	PROFILED BUDGET @ 31 DEC 2015 £000's	ACTUAL @ 31 DEC 2015 £000's	VARIANCE @ 31 DEC 2015 £000's	2015/16 PROJECTED OUTTURN £000's	VARIANCE £000's
Gross Expenditure	6171.6	4,506.8	4,125.3	-381.5	6007.8	-163.8
DEFRA Grant	-4,092.8	-3,069.6	-3,069.6	0.0	-4,092.8	0.0
Other Income	-2252.0	-1,591.2	-1,738.8	-147.6	-2231.0	21.0
Transfer to/from reserves (+/-)	173.2	173.2	173.2	0	173.2	0
Net Expenditure	0.0	19.2	-509.9	-529.1	-142.8	-142.8

3.3 It can be seen that at the end of December expenditure was £382k behind profile and income is £148k ahead of profile, there are some variations within this of which a more detailed analysis is given in paragraph 3.5.

3.4 The projected outturn to 31st March 2016 signifies an underspend on expenditure of £163.8k and income only marginally down on the much increased revised estimate (£21k shortfall on a £510,000 increase). £178k has been transferred to reserves (in addition to the £18k previously reported less the £23k virements in Q3), as reported to members at the November Committee meeting - bringing the net transfer to reserves to £173.2k at the end of Q3 and leaving a further surplus of £142.8k.

3.5 Reasons for variances to the period 9 budget are given in **Appendix 2** but significant variances, those which vary by more than 10% or £5k whichever is greater, are given below:

- Natural Environment :
 - Farmed Land – expenditure is behind profile due to an underspend on Connectivity, PAWS and Traditional Boundary Schemes. Officers are currently finalising agreements on the key grant schemes and whilst it is anticipated that all will be spent by the year end, some of the work is weather dependent and therefore, may be subject to delays. Income from sale of timber of £21,000 will slip into next financial year due to a delayed start to the harvesting.
 - Wildlife Conservation – expenditure is showing above profile.
- Cultural Heritage:
 - Archaeology – The Monument Management Scheme expenditure is behind profile but is expected to be on target by the end of the financial year. This is a 3 year programme and is a grant aided budget and is offset by income.
 - TEL expenditure is above profile but most of this expenditure will be included in the claim to the Heritage Lottery.
- Recreation Management:
 - National Trails – Income is behind profile, as a grant claim has just been submitted in January 2016.
 - Access to Open Land – whilst expenditure on Access Routes and Rights of Way are underspent at the end of Period 9 it is the intention that these budgets will be fully utilised by the end of the year.
 - A virement of £8k has been agreed for the Tour de Yorkshire.

- Car Parks – Expenditure on car parks is behind profile but is expected to catch up by the end of March 2016. Income performance continues to be strong (the latest revised estimate has been increased by £40k per the Q2 report) although the precise amount will depend upon the winter season and may vary significantly depending upon the weather. Members should note that budgets for Car Park income have previously been reduced below Business Plan expectations due to past underperformance: The excess noted above is still below the Plan figure which was revised to recognise investments such as the Cycle Hire business at Sutton Bank.
- Promoting Understanding:
 - Visitor Centres – a virement of £31k has been agreed for essential works to Sutton Bank and the Moors Centre and a virement of £16K employee costs to the Coastal Community Project.
 - Information and Interpretation – Expenditure on the ‘Sea Life, See Life’ project (CCF) is behind profile but it is anticipated that it will be spent by the end of the project as the project spans two financial years any unspent income will be carried forward into 2016/17.
- Rangers and Estate:
 - Vehicles – 3 new vehicles were purchased for Maintenance Rangers with the final cost coming in below the budget due to purchasing through a framework agreement. A decision has been taken to replace another vehicle within the fleet, however an under spend of £25k is projected and is requested to be transferred into the Capital Reserve to fund replacements in future years.
 - Volunteers - The expenditure is currently under profile as mileage claims have not yet been submitted by all volunteer Rangers. Village Caretakers expenditure is also under profile due to grants not been paid out as quickly as anticipated. Both budgets are expected to be fully spent by the end of the financial year
- Development Management:
 - Development Management – As reported to the November Committee the RE budget relating to York Potash has been amended to reflect the carry forward of £135k into 2016/17. At this stage there remains a further £15k income in 2015/16 which may require carrying forward subject to expenditure – the position will be kept under review.
- Forward Planning:
 - Expenditure on Statutory Plans is under profile but commitments have been undertaken and it anticipated that the budget will be fully spent by the end of the financial year
 - Expenditure on the Sustainable Development Fund is ahead of profile as expenditure has been incurred earlier than expected.
- Corporate and Democratic Core:
 - Investment to Save – This budget was created to fund new ideas and provide a contingency to cover any reductions in funding. £40K was transferred to reserves in Q2 but as it has not been possible to utilise all of the new ideas in 2015/2016 a further underspend is predicted of £123.8k
 - Contracted in Services –A number of invoices for this period have not yet been received, however, it is anticipated that this will be fully committed by the end of the financial year.

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

Income Type	2015/16 RE Budget £000's	Cumulative to 31 December 2015		
		Budget Year To Date £000's	Actual £000's	Variance £000's
Grants (excluding NPG)	745.3	499.3	434.6	64.7
Retail Sales	193.4	167.6	182.4	-14.8
Planning Income	418.8	224.9	204.4	20.5
York Potash	140.0	140.0	292.2	-152.2
Car Parking	406.1	319.6	359.2	-39.6
Miscellaneous	330.4	230.8	259.6	-28.8
Investment Income	18.0	9.0	6.4	2.6
Total Income	2252.0	1591.2	1738.8	-147.6

The following points should be noted:

- The revised budget for car parks has been adjusted to reflect the continued strong performance.
- It is typical for Grant income to lag at this stage as claims are processed by funding bodies, though some transfer of spend/receipt into 16/17 is also anticipated.
- 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.

3.7 Overall these figures reflect the agreed concentration on income generation over spending in anticipation of a prolonged period of reduced core resources. In the absence of reductions in core grant this will leave Members with strengthened reserves and higher income to allocate to their priorities in the Business Plan.

4. Virements

4.1 **Appendix 4** details the budget virements to the end of Period 9.

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 in this quarter are highlighted on the appendix.**

5. Reserves

5.1 The level of reserves at the beginning of the year was £1,301k and the 15/16 Original Budget approved by the Authority on 23 March included a plan to transfer £36k 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.

5.2 Other budget adjustments (virements) have also been processed to account for additional income and other budget savings which have resulted in a net transfer into reserves to date in 2015/2016 of £173k taking reserves to £1,474k as at the end of Q3. Further details of the budget transfers can be found in **Appendix 4**. As at the end of

Q3 a further £143k surplus is forecast and subject to this the current estimated year end position on Reserves is £1,617k.

6. **Financial and Staffing Implications**

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

7. **Sustainability and Legal Implications**

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

8. **Recommendation**

8.1 That Members note current position and approve the highlighted virements at **Appendix 4.**

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Background documents to this report File Ref.

2015/16 Revenue Budget Monitoring: Summary Report 1 April to 31 Dec 2015							
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H
Budget Monitoring Report	2015/16 Revised Estimate @ Nov 15	2015/16 Budget Virements	2015/16 Revised Annual Estimate	2015/16 Actual Committed Month 9	2015/16 Budget Remaining	2015/16 Projected Outturn	2015/16 Year End Deficit (+) Surplus (-)
Woodlands and Trees	4,000.0		4,000.0	35.0	3,965.0	4,000.0	0.0
Moorland	4,410.0		4,410.0	-3,253.0	7,663.0	4,410.0	0.0
Wetland and Water	-3,580.0		-3,580.0	18,906.0	-22,486.0	-3,580.0	0.0
Farmed Land	215,400.0		215,400.0	9,342.0	206,058.0	236,400.0	21,000.0
Wildlife Conservation	43,000.0		43,000.0	32,712.0	10,288.0	43,000.0	0.0
Conservation Natural Environment							
Employees	301,710.0		301,710.0	219,044.0	82,666.0	301,710.0	0.0
Recharges	154,500.0		154,500.0	0.0	154,500.0	154,500.0	0.0
NATURAL ENVIRONMENT	719,440.0	0.0	719,440.0	276,786.0	442,654.0	740,440.0	21,000.0
Buildings	3,300.0		3,300.0	-15,498.0	18,798.0	3,300.0	0.0
Archaeology	18,160.0		18,160.0	19,010.0	-850.0	18,160.0	0.0
Enhancement Services	44,650.0		44,650.0	47,551.0	-2,901.0	44,650.0	0.0
Conservation Areas	11,230.0		11,230.0	3,390.0	7,840.0	11,230.0	0.0
Local Culture and Tradition	2,500.0		2,500.0	2,500.0	0.0	2,500.0	0.0
Conservation Cultural Heritage							
Employees	99,820.0		99,820.0	76,597.0	23,223.0	99,820.0	0.0
Recharges	73,850.0		73,850.0	0.0	73,850.0	73,850.0	0.0
CULTURAL HERITAGE	253,510.0	0.0	253,510.0	133,550.0	119,960.0	253,510.0	0.0
PROWS	0.0		0.0	-3,643.0	3,643.0	0.0	0.0
National Trails	23,880.0		23,880.0	88,360.0	-64,480.0	23,880.0	0.0
Access to Open Land	297,230.0		297,230.0	173,296.0	123,934.0	297,230.0	0.0
Visitor Management and Facilities	51,900.0	8,000.0	59,900.0	32,922.0	26,978.0	59,900.0	0.0
Specialist Recreation	0.0		0.0	-25.0	25.0	0.0	0.0
Car Parks	-290,650.0		-290,650.0	-256,630.0	-34,020.0	-290,650.0	0.0
Public Transport	17,720.0		17,720.0	10,465.0	7,255.0	17,720.0	0.0
Recreation Employees	127,420.0		127,420.0	91,421.0	35,999.0	127,420.0	0.0
Recharges	287,800.0		287,800.0	0.0	287,800.0	287,800.0	0.0
RECREATION MANAGEMENT	515,300.0	8,000.0	523,300.0	136,166.0	387,134.0	523,300.0	0.0

Visitor Centres	305,500.0	31,000.0	336,500.0	206,482.0	130,018.0	336,500.0	0.0
Information and Interpretation	33,300.0		33,300.0	-69,784.0	103,084.0	33,300.0	0.0
Education Services	58,290.0		58,290.0	36,813.0	21,477.0	58,290.0	0.0
Information and Interpretation (Employees)	195,710.0	-16,000.0	179,710.0	134,171.0	45,539.0	179,710.0	0.0
Recharges	260,180.0		260,180.0		260,180.0	260,180.0	0.0
PROMOTING UNDERSTANDING	852,980.0	15,000.0	867,980.0	307,682.0	560,298.0	867,980.0	0.0
Full Time Rangers	198,890.0		198,890.0	147,077.0	51,813.0	198,890.0	0.0
Estate Services	218,310.0		218,310.0	142,530.0	75,780.0	193,310.0	-25,000.0
Volunteers	194,040.0		194,040.0	123,771.0	70,269.0	194,040.0	0.0
Recharges	159,690.0		159,690.0	0.0	159,690.0	159,690.0	0.0
RANGERS AND VOLUNTEERS	770,930.0	0.0	770,930.0	413,378.0	357,552.0	745,930.0	-25,000.0
Development Management	-217,640.0		-217,640.0	-224,198.0	6,558.0	-232,640.0	-15,000.0
Development Management Employees	389,740.0		389,740.0	293,415.0	96,325.0	389,740.0	0.0
Recharges	194,580.0		194,580.0	0.0	194,580.0	194,580.0	0.0
DEVELOPMENT MANAGEMENT	366,680.0	0.0	366,680.0	69,217.0	297,463.0	351,680.0	-15,000.0
National Park Management Plan	0.0		0.0	0.0	0.0	0.0	0.0
Statutory Development Plans	13,000.0		13,000.0	-2,117.0	15,117.0	13,000.0	0.0
Local Studies and Plan	39,500.0		39,500.0	25,427.0	14,073.0	39,500.0	0.0
Sustainable Development Fund	57,270.0		57,270.0	43,380.0	13,890.0	57,270.0	0.0
Forward Planning Employees	70,950.0		70,950.0	60,865.0	10,085.0	70,950.0	0.0
Recharges	50,090.0		50,090.0	0.0	50,090.0	50,090.0	0.0
FORWARD PLANNING	230,810.0	0.0	230,810.0	127,555.0	103,255.0	230,810.0	0.0
Support Staff Cost	385,720.0		385,720.0	277,096.0	108,624.0	385,720.0	0.0
Office Accommodation	42,650.0		42,650.0	33,253.0	9,397.0	42,650.0	0.0
Support Supplies and Services	269,850.0		269,850.0	210,945.0	58,905.0	269,850.0	0.0
Contracted In Services	126,070.0		126,070.0	78,843.0	47,227.0	126,070.0	0.0
Democratic Core	77,620.0		77,620.0	48,423.0	29,197.0	77,620.0	0.0
Change and Invest to Save	133,800.0		133,800.0	0.0	133,800.0	10,000.0	-123,800.0
New Income Streams	-3,000.0		-3,000.0	0.0	-3,000.0	-3,000.0	0.0
Corporate Management & Admin Employees	334,870.0		334,870.0	273,539.0	61,331.0	334,870.0	0.0
Recharges	-1,180,690.0		-1,180,690.0	0.0	-1,180,690.0	-1,180,690.0	0.0

CORPORATE AND DEMOCRATIC CORE	186,890.0	0.0	186,890.0	922,099.0	-735,209.0	63,090.0	-123,800.0
REVENUE EXPENDITURE	3,896,540.0	23,000.0	3,919,540.0	2,386,433.0	1,533,107.0	3,776,740.0	-142,800.0
DEFRA GRANT	-4,092,790.0		-4,092,790.0	-3,069,593.0	-1,023,197.0	-4,092,790.0	0.0
TRANSFER FROM(-)/ TO RESERVES	196,250.0	-23,000.0	173,250.0	173,250.0	0.0	173,250.0	0.0
NET EXPENDITURE	0.0	0.0	0.0	-509,910.0	509,910.0	-142,800.0	-142,800.0

Variance Analysis as at 31st December 2015

Budget Monitoring Report	Expenditure Profilled Budget to Period 9	Actual Expenditure to Period 9	Expenditure Overspend(+) Underspend (-)	Income Budget Profile to Period 9	Actual Income to Period 9	Income Deficit (+) Surplus (-)	Total Variance Deficit (+) Surplus(-)	Explanation
Variance Analysis as at Month 4								
Woodlands and Trees	2,000	35	-1,965	0	0	0	-1,965	Spend currently under profile but anticipated to be on target by the end of the financial year
Moorland	21,160	14,843	-6,317	18,290	18,096	194	-6,123	
Wetland and Water	96,240	58,016	-38,224	80,370	39,110	41,260	3,036	Connectivity,PAWS and TBS - see Report
Farmed Land	137,900	48,942	-88,958	35,000	39,600	-4,600	-93,558	
Coast	0	0	0	0	0	0	0	
Wildlife Conservation	17,000	34,651	17,651	0	1,939	-1,939	15,712	Expenditure ahead of profile
Conservation Natural Environment								
Employees	226,310	219,044	-7,266	0	0	0	-7,266	Staffing - vacancy
Recharges	0	0	0	0	0	0	0	
NATURAL ENVIRONMENT	500,610	375,531	-125,079	133,660	98,745	34,915	-90,164	
Buildings	14,580	10,371	-4,209	25,870	25,869	1	-4,208	Spend currently under profile but anticipated to be on target by the end of the financial year
Archaeology	56,305	36,597	-19,708	29,990	17,588	12,402	-7,306	MMS - see Report
Enhancement Services	117,730	151,867	34,137	103,520	104,316	-796	33,341	Externally funded projects - see Report
Conservation Areas	5,610	3,390	-2,220	0	0	0	-2,220	
Local Culture and Tradition	2,500	2,500	0	0	0	0	0	
Conservation Cultural Heritage								
Employees	74,845	77,532	2,687	0	934	-934	1,753	
Recharges	0	0	0	0	0	0	0	
CULTURAL HERITAGE	271,570	282,257	10,687	159,380	148,707	10,673	21,360	
PROWS	0	-3,581	-3,581	0	62	-62	-3,643	Retention on LSTF project.
National Trails	99,675	99,116	-559	0	10,756	-10,756	-11,315	Income not profilled - see report
Access to Open Land	293,340	249,924	-43,416	65,700	76,628	-10,928	-54,344	Access Routes and Rights of Way - see report
Visitor Management and Facilities	36,700	32,922	-3,778	0	0	0	-3,778	Costs for Tour De Yorkshire included in this area.
Specialist Recreation	0	0	0	0	25	-25	-25	
Car Parks	103,940	100,798	-3,142	323,000	357,428	-34,428	-37,570	Overachievement of income - see Report
Public Transport	20,050	18,000	-2,050	7,000	7,535	-535	-2,585	
Recreation Employees	95,610	91,421	-4,189	0	0	0	-4,189	
Recharges	0	0	0	0	0	0	0	
RECREATION MANAGEMENT	649,315	588,600	-60,715	395,700	452,434	-56,734	-117,449	
Visitor Centres	418,180	419,332	1,152	192,510	212,851	-20,341	-19,189	Income ahead of profile Sea Life, See Life Project(CCR) behind profile for both income and expenditure.Exhibition income is ahead of profile
Information and Interpretation	284,730	187,268	-97,462	271,330	257,051	14,279	-83,183	
Education Services	54,950	57,052	2,102	12,820	20,239	-7,419	-5,317	Income ahead of profile
Information and Interpretation (Employees)	147,760	134,171	-13,589	0	0	0	-13,589	Tranfer of staff costs to CCF project. Budget to Vire
Recharges	0	0	0	0	0	0	0	
PROMOTING UNDERSTANDING	905,620	797,823	-107,797	476,660	490,141	-13,481	-121,278	
Full Time Rangers	150,340	147,077	-3,263	0	0	0	-3,263	
Estate Services	209,415	171,030	-38,385	35,000	28,500	6,500	-31,885	Vehicle Expenditure under profile - see report
Volunteers	156,170	125,752	-30,418	1,970	1,981	-11	-30,429	Volunteer Rangers and Village Caretakers - see report
Recharges	0	0	0	0	0	0	0	
RANGERS AND VOLUNTEERS	515,925	443,859	-72,066	36,970	30,481	6,489	-65,577	

Budget Monitoring Report	Expenditure Profiled Budget to Period 9	Actual Expenditure to Period 9	Expenditure Overspend(+) Underspend (-)	Income Budget Profile to Period 9	Actual Income to Period 9	Income Deficit (+) Surplus (-)	Total Variance Deficit (+) Surplus(-)	Explanation
Variance Analysis as at Month 4								
Development Management	273,570	269,819	-3,751	365,690	494,017	-128,327	-132,078	Includes additional cost for and income from Y Potash application
Development Management Employees	292,260	293,415	1,155	0	0	0	1,155	
Recharges	0	0	0	0	0	0	0	
DEVELOPMENT MANAGEMENT	565,830	563,234	-2,596	365,690	494,017	-128,327	-130,923	
National Park Management Plan	2,250	0	-2,250	0	0	0	-2,250	Local Plan under profile but anticipated to be on target by the end of the financial year
Statutory Development Plans	5,000	-2,117	-7,117	0	0	0	-7,117	
Local Studies and Plan	30,100	34,320	4,220	0	8,893	-8,893	-4,673	Tourism project currently under profile but anticipated to be on target by the end of the financial year
Sustainable Development Fund	14,000	43,380	29,380	0	0	0	29,380	Additional member of staff during Potash application
Forward Planning Employees	56,380	60,865	4,485	0	0	0	4,485	
Recharges	0	0	0	0	0	0	0	
FORWARD PLANNING	107,730	136,448	28,718	0	8,893	-8,893	19,825	
Support Staff Cost	289,270	278,470	-10,800	0	1,374	-1,374	-12,174	Casual hours not used to date, other expenses under profile
Office Accommodation	41,740	43,999	2,259	12,000	10,746	1,254	3,513	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.
Support Supplies and Services	247,980	224,622	-23,358	11,210	13,677	-2,467	-25,825	
Contracted In Services	79,330	68,443	-10,887	0	-10,400	10,400	-487	Some differences between the phasing of costs and the receipt of invoices - see Report
Democratic Core	58,160	48,423	-9,737	0	0	0	-9,737	Costs for Members expenses remain behind profile.
Change and Invest to Save	0	0	0	0	0	0	0	
New Income Streams	0	0	0	0	0	0	0	
Corporate Management & Admin Employees	273,690	273,539	-151	0	0	0	-151	
Recharges	0	0	0	0	0	0	0	
CORPORATE AND DEMOCRATIC CORE	990,170	937,496	-52,674	23,210	15,397	7,813	-44,861	
TOTAL (EXPENDITURE /OTHER INCOME)	4,506,770	4,125,248	-381,522	1,591,270	1,738,815	-147,545	-529,067	
INCOME- NPG	0	0	0	3,069,593	3,069,593	0	0	
TOTAL AFTER GRANTS	4,506,770	4,125,248	-381,522	4,660,863	4,808,408	-147,545	-529,067	

Reconciliation to Appendix 1 and Appendix 3

Net Expenditure to 31 December 2014	Actual Expenditure	4,125,248
	Actual Other Income	-1,738,815
	NPG	-3,069,593
		-683,160
	Transfer to Reserves	173,250
	Net Expenditure	-509,910

Appendix 1

509,910

Further explanation for significant variances can be found on the Finance Update Report Appendix 2 to Finance Update V3

Subjective Analysis

Appendix 3

Revenue Budget Monitoring 2015/16 to the end of December 2015

	Revised Budget per November	New Budget Adjustments	Adjusted Budget	Profile to 31 Dec 2015	Actual to 31 Dec 2015	Variance To Budget
	£'000	£'000	£'000	£'000	£'000	£'000
EXPENDITURE						
Employees	3,010,020	-16,000	2,994,020	2,288,450	2,296,144	7,694
Premises	356,700	39,000	395,700	272,335	237,539	-34,796
Transport	188,630	0	188,630	142,120	98,889	-43,231
Supplies and Services	2,223,330	0	2,223,330	1,674,645	1,381,736	-292,909
Third Party Payments	369,870	0	369,870	129,220	110,940	-18,280
Total Expenditure	6,148,550	23,000	6,171,550	4,506,770	4,125,248	-381,522
INCOME						
DEFRA Grant	-4,092,790	0	-4,092,790	-3,069,593	-3,069,593	0
Other Income						
Other Grants	-745,300	0	-745,300	-499,260	-434,586	64,674
Retail Sales	-193,400	0	-193,400	-167,640	-182,418	-14,778
Planning Fees	-558,750	0	-558,750	-364,940	-496,654	-131,714
Car Parking	-406,120	0	-406,120	-319,630	-359,176	-39,546
Other Income	-330,440	0	-330,440	-230,800	-259,561	-28,761
Investment Income	-18,000	0	-18,000	-9,000	-6,420	2,580
Total Other Income	-2,252,010	0	-2,252,010	-1,591,270	-1,738,815	-147,545
Net Budget	-196,250	23,000	-173,250	-154,093	-683,160	-529,067
Contribution to/(From) Reserves	196,250	-23,000	173,250			
Grand Total	0	0	0	-154,093	-683,160	-529,067

VIREMENT REPORT Q3 2015/2016					
Functional Heading		Department		Reason	Net Effect on Budget Increase (+) Decrease(-) £
			Original		
Conservation - Natural Environment		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	
		CNE- Wetland and Water	+820	Staff Budget Adjustments	
		Conservation - Natural Environment Employees	-+5,670	Staff Budget savings	
Conservation - Natural Environment Total					-+3,140
Conservation - Cultural Heritage		CCH - Archaeology	-+20,000	Reduction of the Archaeology budget - agreed saving	
		CCH - Monument 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	
		Conservation - Cultural Heritage	-+1,200	Staff Budget Adjustments	
		Conservation - Cultural Heritage	-+610	Staff Budget Adjustments	
		Conservation - Cultural Heritage Employees	+4,230	Staff Budget Adjustments	
		Conservation -Cultural Heritage TEL	+47,500	Adjustment to TEL Budget to reflect current year spend	

VIREMENT REPORT Q3 2015/2016					
		Conservation -Cultural Heritage TEL	+40,000	Adjustment to TEL Budget to reflect current year income	
		Conservation - Enhancement Services - Underspend in Q2	-25,000	Conservation - Enhancement Services - Underspend in Q2 moved to reserves	
Conservation - Cultural Heritage Total					+50,090
Recreation Management					
		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	
		Recreation Management - National Trails	-2,930	Wolds Way Income adjustment	
		Recreation Management - National Trails	+790	Staff Budget Adjustments	
		Recreation Management - Access to Open Land	-6,460	Staff Budget Adjustments	
		Recreation Management - Car Parks	-190	Staff Budget Adjustments	
		Recreation Management - Employees	+330	Staff Budget Adjustments	
	New	Visitor Management and Facilities	+8,000	Budget adjustment for tour de Yorkshire 2016	
		Conservation - Enhancement Services - Underspend in Q2 to Reserves	+40,000	Increase in Car Park Income - Excess moved to reserves	
Recreation Management Total					+100,930
Promoting Understanding					
		Promoting Understanding - Connections North	+10,210	Art project funded by Arts Council - expenditure budget for 2015/16	
		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	
		Promoting Understanding - Visitor Centres	+9,180	Staffing Adjustments	
		Promoting Understanding - Information and Interpretation	+3,750	Staffing Adjustments	

VIREMENT REPORT Q3 2015/2016					
		Promoting Understanding - Education	-+430	Staffing Adjustments	
		Promoting Understanding - Employees	-+9,460	Staffing Adjustments	
	New	Visitor Centres	-+31,000	Budget adjustments Sutton Bank (£22k)and Moors Centre (£9k)	
	New	Promoting Understanding - Employees	+16,000	Staffing Adjustments recharge to CCR	
Promoting Understanding Total					+4,240
Rangers and Volunteers		Rangers and Volunteers - Cod Beck Ranger	-+1,260	Increase income budget for additional costs included in recharge	
		Full Time Rangers	-+880	Staff Budget Adjustments	
		Estate Services	-+13,280	Staff Budget Adjustments	
		Volunteers	-+130	Staff Budget Adjustments	
Rangers and Volunteers Total					-+15,550
Development Management		Development Management - York Potash	+40,000	Agreed carry forward - to meet further demands of the potash application in 2015/16	
		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	
		Development Management	-+18,970	Staff Budget Adjustments	
		Development Management	+50,000	Fees relating to completion of s106 agreement reimbursed by York Potash	
		Development Management	-+60,000	Reimbursement from York Potash relating to Professional Fees and Officer time	
		Development Management	+150,000	York Potash Monitoring Costs funded by s106 agreement	
		Development Management	-+150,000	s106 Agreement Income Monitoring costs for York Potash (any not spent in financial year needs to transfer to specific reserve)	
		Development Management	+118,000	Underspend in Q2 moved to reserves	
Development Management Total					+134,030
Forward Planning		Sustainable Development Fund	-+8,130	Additional income budget for repayment of SDF loan to Esk Energy in line with repayment schedule	

VIREMENT REPORT Q3 2015/2016					
		Forward Planning - Employees	+12,690	Staff Budget Adjustments	
		National Park Plan	+3,000	Underspend in Q2 moved to reserves	
		Statutory Development Plan	+3,000	Underspend in Q2 moved to reserves	
Forward Planning Total					+20,820
Corporate and Democratic Core		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	
		Change and Invest to Save	+40,000	Initiatives not going ahead - Underspend in Q2 moved to reserves	
		New Income Streams	+10,000	Transfer to Development Management re staff cost recovery	
		Support Services Staff	+1,720	Staff Budget Adjustments	
		Office Accommodation	+10,000	Underspend in Q2 moved to reserves	
		Supplies and Services	+15,000	Underspend in Q2 moved to reserves	
		Corporate Management and Admin - Employees	+8,430	Staff Budget Adjustments	
Corporate and Democratic Core Total					+23,650
Total from Carry Forward Reserves					+119,700
Total Other - Reserves					+53,550
Net effect on Reserves					+173,250

+ 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.