

Appendix A

Peak District National Park Authority 2024/25 Outturn & Variance analysis £'000s

Service & Department	Dept code	Col A (Overspend)	Col B Underspend	Col C Appropriations (to) from reserves	Col D Final Surplus
Assets & Enterprise					
Aldern House	CEA	(22)	-	22	-
Asset & Enterprise	CEJ	(1)	-	-	(1)
Asset & Enterprise Projects	VAP	-	-	-	-
CMP Team	CED	-	35	(35)	-
Car Parks & Toilets	CET	(87)	-	-	(87)
Car Parks - Non Estate	CEP	-	-	-	-
Concessions	CEI	(6)	-	-	(6)
Corporate Property Team	CES	(0)	-	-	(0)
Cycle Hire	CEB	(59)	-	57	(2)
Eastern Moors	CEE	(5)	-	-	(5)
Forestry & Woodlands	CFT	(46)	-	46	-
Grant Development	CEG	-	49	(24)	25
Minor Properties	CEM	(2)	-	-	(2)
North Lees Estate	CEN	(30)	-	30	-
Rural Estates Team	CEF	-	39	(22)	17
Trails	CEQ	(46)	-	46	-
Visitor Centres	CEV	-	129	(129)	(0)
Warslow Moors Estate	CEW	-	29	(50)	(21)
AMP7 Work	VM7	(83)	-	83	0
EA NFM Delivery	VK3	(160)	-	160	-
Great North Bog	VK1	(74)	-	74	-
MFF Partner Projects Extra	VM4	-	-	-	-
Mend Our Mountains	VM6	(7)	-	7	-
Moor Grn Inv Proj	VM8	-	44	(44)	(0)
Moor Resilience Project	VM9	-	213	(213)	-
Moor for Climate	VK2	-	199	(199)	0
MoorLIFE2020	VM3	-	-	-	-
Moors For Future 2	VC6	-	60	(60)	-
Moors for Future Team	CMF	(90)	-	90	-
NE Private Lands Projects	VM2	-	191	(191)	-
Working with SMB	VK4	-	240	(240)	(0)
AMP8 Project	VK8	(22)	-	22	-
<i>Moors for the future</i>		(436)	948	(512)	0
Assets & Enterprise total	TASS	(739)	1,229	(570)	(80)
Chief Executive Officer					
Corporate Management	ACS	-	120	(113)	7
Chief Executive Officer		-	120	(113)	7
Head of Paid Service					
Contingency	SLP	-	86	(30)	56
Head of Paid Service	HPS	-	86	(30)	56

Service & Department	Dept code	Col A (Overspend)	Col B Underspend	Col C Appropriations (to) from reserves	Col D Final Surplus
Landscape & Engagement					
Access & ROW	RRU	-	26	-	26
Access & ROW Proj	VAM	(7)	-	7	-
Countryside Volunteers	RRC	-	22	-	22
DEFRA Access Project	VC4	-	-	-	-
Engagement Admin	RRA	-	-	-	-
Engagement Projects	VED	(59)	-	59	0
Engagement Team	RRB	-	29	-	29
Farm & Countryside	RLF	-	15	-	15
Farming in Protected Landscapes	VPL	(23)	-	23	0
Land & Nature	RLN	(1)	-	24	23
Land & Nature Projects	VNE	-	36	(36)	0
Landscape & Engagement	RLE	-	0	-	0
Pennine Way	RRP	-	2	-	2
Rangers Projects	VCD	-	15	(15)	-
Rangers Specialist Vehicles	RRS	(1)	-	-	(1)
Rangers Team	RRE	-	50	(14)	35
Rangers Vehicle Fleet	RRV	-	6	-	6
Landscape & Engagement total	TLAN	(91)	201	48	158
Planning					
Cult Heritage Projects	VCH	-	-	-	-
Cultural Heritage	PCH	-	9	(1)	8
Development Control	PDC	(44)	-	50	6
Planning	PDP	(1)	-	-	(1)
Policy, Communities & Transport Planning	PPC	-	191	(187)	4
South West Peak Project	VSW	(5)	-	5	-
Strategic Planning	PDS	-	23	-	23
Planning Projects	VDP	-	54	(54)	-
Planning total	TPLN	(51)	277	(187)	40
Resources					
Communications & Marketing	AIM	-	38	-	38
Corporate Projects	VEF	-	10	(44)	(35)
Customer & Democratic Support	AIC	-	73	-	73
Finance	AFS	(91)	-	58	(33)
Information Management	AIT	(33)	-	33	0
Legal	ALE	-	14	(13)	1
Members	AME	-	11	-	11
People Management	APE	-	60	(30)	30
Resources	ARE	-	2	-	2
Sustainable Travel	AST	(40)	-	40	0
Strategy and Performance	ASP	-	66	(15)	51
Resources total	TRES	(164)	274	28	139
0					
Outturn Budget Surplus	XXX				(319)
Total		(1,044)	2,187	1,143	-
Outturn Budget Surplus					(319)
Interest Surplus					(104)
Revenue Grant Surplus					(107)
Appropriation of overall surplus to reserves				(530)	

KEY VARIANCES TO BUDGET

ASSETS & ENTERPRISE-Deficit £80k

Car parks-Deficit £87k

Non-pay-Deficit resulting from new car parking machines (£25k) Enforcement costs & historic billing (£35k)
New fee signage (£20k) various other (£7k)

Warslow-Deficit £21k

Non-pay-Deficit resulting from increased repairs & maintenance costs on aging properties, empty property rates premiums due to tenant turnover (£80k)

Income-Surplus income from RPA (£59k)

Visitor Centres & Cycle Hire

Visitor Centre & Cycle Hire came in largely on budget due to the utilisation of the donor money (£222k of the annual £237k allocated to balance the budget). The medium-term plan is for visitor centres to be cost neutral by 2027/28. The changes made in the recent organizational restructure, the outsourcing of Merchandising and the outputs by the Business Change Manager will be the key enablers to achieving.

LANDSCAPE & ENGAGEMENT-Surplus £158k

Access & Row-Surplus £26k

Non-pay-Various budget surpluses across supplies & services lines (£14k).

Pay-Surplus budget resulting from time charged against external projects (£12k)

Countryside Volunteers-Surplus £22k

Income-Additional chargeable work for Authority & external projects (£42k)

Non-Pay -Deficit budget due to materials & equipment for additional work (£17k)

Pay-Small Deficit to budget-Training/volunteer work (£3k)

Engagement Surplus £29k

Income-Surplus income resulting from additional school day visits (£7k)

Non-pay-Surplus budget driven by underspends in travel expenses and subscriptions (£9k)

Pay-Surplus budget due to vacancy savings and time charged to external projects (£13k)

Land & Nature-Surplus £23k

Pay-Surplus budget due to vacancy/grade savings (£23k)

Rangers Team-Surplus £35k

Income-Surplus income from Ranger walks & donations (£17k)

Non-pay-Surplus income in Volunteers expenses, rent, repairs and maintenance (£21k)

Pay-Deficit to budget due to the use of casuals (£3k)

PLANNING-Surplus £40k

Income-Deficit to budget due to the reduction in planning applications (£87k)

Non-Pay-Deficit across various spend lines (£5k)

Pay-Surplus budget due to Vacancy savings (£132k)

RESOURCES-Surplus £139k

CDST-Surplus £73k

Income-Surplus budget due to reimbursement of charges & postage costs (£3k)

Non-pay-Surplus budget in general admin and service costs (£23k)

Pay-Surplus budget due to vacancy savings and organisation restructure (£47k)

Finance-Deficit £33k

Income-Surplus budget due to grant received to help offset audit fees (£7k)

Non-pay-Deficit resulting from audit fees, audit adjustment fees & additional valuations fees for the implementation of the new IFRS16 accounting standard (£52k)

Pay-Surplus budget as staff fixed term contract ended earlier than expected (£12k)

People Team-Surplus £30k

Pay-Surplus arising from underspends against corporate training budget (£30k)

Remaining surplus budgets in **Communications (£38k)**, **Strategy & Performance (£51k)** & **Legal (£11k)** driven from vacancy savings and vacancy control as a result of the organisation restructure.

Corporate projects Deficit is our external debt repayment to PWLB. This doesn't have a budget attached but funded from the Defra core grant (£35k)

Corporate -Surplus £7k

Income-Surplus budget from corporate overhead recharges on new external projects (£29k)

Non-pay-Deficit due to increased employee insurance costs (£20k)

Pay-small Surplus (£2k)

Contingency-Surplus £56k

Pay-Surplus budget primarily as a result of lower than forecast pay award (£56k)

Surplus Interest-£104k

Strong investment interest in 2024/25, although rates are steadily dropping, resulted in stronger than forecast receipts -£464k versus a budget of £360k

Revenue Grant Surplus-£107k

Defra provided an additional Revenue grant of £250k in 2024/25, of which £107k is surplus

The overall surplus of £530 has been allocated to the Medium Term Financial Forecast Reserve, to enable the Authority to balance future years. The forecast surplus for 2024/25, presented and approved by Authority in March 2025, was expected to be a surplus of circa £454k. This has been included in the Medium Term Financial Forecast to offset the funding gap. Therefore, £76k is additional on top of what's already accounted for.

There may be adjustments to the final outturn during the external audit of the statement of accounts. The Authority's External Auditors (Mazars) are scheduled to start work in September and October 2025 and for the final position to be presented to Members in at the earliest available Authority meeting post sign off.