

**2023/24 Variance Analysis £'000s**
**APPENDIX A**

		Col A	Col B	Col C	Col E
Service & Department	Dept code	(Overspend)	Underspend	Appropriation s (to) from reserves	Final Surplus (Deficit)
		App B	App B	App C	
<b>Assets &amp; Enterprise</b>					
Aldern House	CEA	(43)	0	43	(0)
Asset & Enterprise	CEJ	(9)	0	0	(9)
Asset & Enterprise Projects	VAP	(4)	0	4	(0)
CMP Team	CED	0	24	(24)	(0)
Car Parks & Toilets	CET	(19)	0	0	(19)
Car Parks - Non Estate	CEP	(27)	0	0	(27)
Concessions	CEI	(6)	0	0	(6)
Corporate Property Team	CES	0	18	(18)	(0)
Cycle Hire	CEB	(98)	0	0	(98)
Forestry & Woodlands	CFT	0	4	(8)	(3)
Grant Development	CEG	0	18	0	18
Minor Properties	CEM	(3)	0	0	(3)
North Lees Estate	CEN	0	27	(27)	(0)
Rural Estates Team	CEF	0	85	0	85
Trails	CEQ	0	38	(38)	0
Visitor Centres	CEV	0	292	(218)	74
Eastern Moors	CEE	(3)	0	0	(3)
Warslow Moors Estate	CEW	0	1	0	1
<i>Moors for the future</i>					
AMP7 Work	VM7	0	462	(462)	0
EA NFM Delivery	VK3	(173)	0	173	0
Great North Bog	VK1	0	53	(53)	0
MFF Partner Projects Extra	VM4	0	0	(0)	0
Mend Our Mountains	VM6	(15)	0	15	0
Moor Grn Inv Proj	VM8	(7)	0	7	(0)
Moor Resilience Project	VM9	0	44	(44)	0
Moor for Climate	VK2	(130)	0	130	(0)
MoorLIFE2020	VM3	(810)	0	577	(233)
Moors For Future 2	VC6	(11)	0	11	0
Moors for Future Team	CMF	(130)	0	130	(0)
NE Private Lands Projects	VM2	(254)	0	254	0
Working with SMB	VK4	0	72	(72)	0
<b>Assets &amp; Enterprise total</b>		<b>(1,742)</b>	<b>1,137</b>	<b>379</b>	<b>(225)</b>
<b>Chief Executive Officer</b>					<b>-</b>
Corporate Management	ACS	-	75	- 20	55
<b>Head of Paid Service</b>					
Slippage	SLP	-	150	165	315

Service & Department	Dept code	(Overspend)	Underspend	Appropriation s (to) from reserves	Final Surplus (Deficit)
		App B	App B	App C	
<b>Landscape &amp; Engagement</b>					
Access & ROW	RRU	0	40	0	40
Access & ROW Proj	VAM	0	8	15	23
Countryside Volunteers	RRC	0	32	0	32
Engagement Admin	RRA	(67)	0		(67)
Engagement Projects	VED	0	97	(99)	(2)
Engagement Team	RRB	0	5		5
Farm & Countryside	RLF	0	27	15	42
Farming in Protected Landscapes	VPL	0	125	(120)	5
Land & Nature	RLN	0	17	0	17
Land & Nature Projects	VNE	(31)	0	27	(4)
Landscape & Engagement	RLE	(0)	0	0	(0)
Pennine Way	RRP	0	3	0	3
Rangers Projects	VCD	0	20	(20)	0
Rangers Specialist Vehicles	RRS	(1)	0	0	(1)
Rangers Team	RRE	0	48	0	48
Rangers Vehicle Fleet	RRV	0	1	0	1
<b>Landscape &amp; Engagement total</b>		<b>(99)</b>	<b>422</b>	<b>(182)</b>	<b>141</b>
<b>Planning</b>					-
Cult Heritage Projects	VCH	0	0	(0)	(0)
Cultural Heritage	PCH	0	24	0	24
Development Control	PDC	(85)	0	18	(67)
Planning	PDP	(1)	0	0	(1)
Policy, Communities & Transport	PPC	0	37	0	37
South West Peak Project	VSW	(6)	0	6	0
Strategic Planning	PDS	0	29	0	29
<b>Planning total</b>		<b>(91)</b>	<b>90</b>	<b>24</b>	<b>22</b>
<b>Resources</b>					-
Communications & Marketing	AIM	(1)	0	0	(1)
Corporate Projects	VEF	0	(7)	(8)	(15)
Customer & Democratic Support	AIC	(1)	0		(1)
Finance	AFS	(77)	0	20	(57)
Information Management	AIT	(18)	0	13	(5)
Legal	ALE	0	48	0	48
Members	AME	0	5	0	5
People Management	APE	0	17	(6)	11
Resources	ARE	(3)	0	0	(3)
Strategy and Performance	ASP	0	40	0	40
<b>Resources total</b>		<b>(100)</b>	<b>102</b>	<b>19</b>	<b>20</b>
<b>Total-less interest income</b>		<b>(2,032)</b>	<b>1,977</b>	<b>385</b>	<b>329</b>
<b>Investment interest receipts</b>			<b>464</b>		<b>93</b>
Appropriation of underspent budgets				-422	<b>(422)</b>
<b>Total underspend</b>		<b>(2,032)</b>	<b>2,440</b>	<b>(37)</b>	<b>0</b>

**ASSETS & ENTERPRISE**

Cycle hire overspend of £98k.

- Income under budget due to adverse weather and decrease in sale of used bikes and components - £52k.
- Overspends-Pay £22k, utilities and services £24k.

Visitor Centre underspend of £74k

*Please note the Donor money of £237k, was received in full and transferred to reserves for use across the next three financial years.*

- Income, less cost of sales, increase by £33k versus budget.
- Underspends-Vacancy factor 59K, Rates under budget by £27k (Governments rates relief).
- Overspends-Utilities, service and other overspend £45k.

Rural estates team underspend of £85K

- Vacancy factor/organisational restructure,

Corporate Management underspend of £55k

- The budget was set at a conservative level, with FIPL costs being estimated, MFTF allowing for staff vacancy and National Comms not being included originally.

**LANDSCAPE & ENGAGEMENT**

Access & Row underspend of £40k

- Underspends-Vacancy factor £27k, non-pay £9k various, income £4k higher than budget.

Countryside volunteers underspend of £32k

- Underspends-Vacancy factor £13k, transport £11k, higher than forecast internal recharges £14k
- Overspends-Various £4k.

Engagement admin underspend of £67k

- Underspends-Vacancy factor £23k, supplies & services £4k underspend, Organisational restructure £40k.

Land & Nature underspend of £17k

- Underspends-Vacancy factor £23K, Internal recharges income of £4k.
- Overspends-Budgeted Historic England grant not received £10k

Farm & Countryside underspend of £42k

- Vacancy factor.

Rangers team underspend of £48k

- Underspends -Vacancy factor £18k, premises and land costs £14k, Mileage claims £7k, volunteer expenses £7k
- Overspends-Internal recharges & service and supply £9K
- Income higher than forecast by £11k

**PLANNING**

#### Planning underspend of £22k

- Underspends-Vacancy factor £232k due to unprecedented staff retention and hiring issues.
- Overspends-Non-pay overbudget by £101k-Consultants to support vacancies'
- Income under budget by £109k due to constraints offering consultancy and advisory services due to vacancies.

### **RESOURCES**

#### Legal Team underspend of £48k

- Vacancy factor

#### Strategy & performance underspend of £40k

- Vacancy factor.

#### Finance overspend of £57k

- Overspends-Interim Finance manager role £54k. Audit and valuation fees £7k, Non-pay £5k.
- Underspends-Vacancy factor of £9k.

It was agreed at RMM not to utilise reserves for the Interim role, as originally planned, as the Resources departments combined had an overall underspend to budget.

Interest receipts are £93k above the revised budget of £370k. This is due to continuous higher than expected interest rates across the full financial year.

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 2024 and for the final position to be presented to Members in at the earliest available Authority meeting post sign off. Please note there are still significant challenges for the audit profession in completing Local Authority audits in a timely manner so audit dates may be subject to change.