

ITEM NO. 4

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| MEETING | Snowdonia National Park Authority |
| DATE | 15 July 2020 |
| TITLE | REVENUE AND CAPITAL OUTTURN 2019/20 |
| REPORT BY | Chief Finance Officer |
| PURPOSE | <ul style="list-style-type: none">i. To approve the virements, transfers and carry-forward of revenue and capital budgets as outlined in the report.ii. To approve the Capital Financing Statement.iii. To consider the departmental performance with regard to budgetary control.iv. To approve the proposed changes to reserves. |

1. SUMMARY

- 1.1 The National Park base revenue grant from Welsh Government for 2019/20 was maintained at the same level as 2018/19.
- 1.2 A total of £1,858,540 “one off” capital grant was allocated to the Authority by Welsh Government in January 2020 with the condition that this finance was to be either spent or at least begun to be committed before 31/3/2020. See appendix 3 for the grant sums remaining at 31/3/2020. As the grant was allocated for 2019/20 the remainder is held in the Authority reserves as opposed to a creditor in the Authority balance sheet.
- 1.4 The final financial position for services for 2019/20 confirms that the Authority has once again succeeded to stay within its financial budgets with a net underspend of £350,882. (see appendix 2).
- 1.5 Due to the significant impact of the COVID-19 pandemic on the work of local authorities, a one-time extension has been given for completing and approving the annual Statement of Accounts. The Authority, therefore, is requested to approve the 2019/20 financial outturn (and relevant financial transfers), as part of the process of producing the statutory financial statements (to be approved by the Chief Finance Officer by 31 August, and approved by the Authority by 30 November 2020).

2. INTRODUCTION

- 2.1 This report provides a comparison, at service area level, between the Authority's budgeted revenue and capital spending plans and the actual outturn expenditure for 2019/20.
- 2.2 The total net revenue expenditure for the year was £2,616,329 i.e. £3,999,570 under the revised net budget of £6,615,899. This figure includes the effect of a substantial sum of grants received in advance. The total gross capital expenditure for the year was £1,416,764.
- 2.3 As in the table in paragraph 3.2 the £3,999,570 is before net transfers of £3,294,522 to specific "cash" reserves, and also slippages and commitments (to 2020/21) of some of the 2019/20 budget allocations worth £354,166. (The Management Team has instructed that this money is not to be spent, until the Authority's financial position is clearer). This brings the remaining balance available for re-allocation to **£350,882**.
- 2.4 It should be noted that some figures in this report may be adjusted during the accounts closure process (between now and 31/8/2020) and that all figures are subject to audit (between now and 31/11 2020). Any significant adjustments made in the statement of accounts and following completion of the audit will be reported to the Authority.

3. FINAL REVENUE SUMMARY 2019/20

| Service Area | Original Net Budget £ | Virements £ | Revised Net Budget £ | Actual spend £ | Under / (over) £ |
|-------------------------------|--------------------------|----------------|-------------------------|-------------------|---------------------|
| Planning and Land Management | 2,381,940 | -12,553 | 2,369,387 | 991,037 | 1,378,350 |
| Corporate Balances | 3,053,510 | 537,989 | 3,591,499 | 3,100,998 | 490,501 |
| | 10,000 | -10,000 | 0 | 0 | 0 |
| | 5,445,450 | 515,436 | 5,960,886 | 4,092,035 | 1,868,851 |
| Interest Earned | -8,000 | -21,200 | -29,200 | -48,077 | 18,877 |
| Capital financed from revenue | 998,485 | 265,208 | 1,263,693 | -848,149 | 2,111,842 |
| Capital Charges Adjustment | -579,480 | 0 | -579,480 | -579,480 | 0 |
| TOTAL | 5,856,455 | 759,444 | 6,615,899 | 2,616,329 | 3,999,570 |

3.1 NET BUDGET for 2019/20

The increase of £759,444 in the net base revenue budget from £5,856,455 to £6,615,899 represents the following additions:

- £6,500 slippage 2017/18
- £402,423 slippage 2018/19
- £54,183 from the match funding reserve (including an adjustment of - £1,380 on the amounts included in the original budget).
- £ 71,000 from the asset management fund
- £268,692 from the project fund
- £181,210 from the revenue grants fund

- £14,415 from the capital grants fund
- - £19,728 net adjustment on the amounts from the capital grant fund included in the original budget.
- £23,250 contribution from the capital receipts fund towards the purchase of an electric car for Planning use.
- - £100,000 Snowdonia Partnership Fund contribution to the Carneddau scheme
- £4,999 NRW grant received in 2018/19 for use re footpath work
- - £47,500 to fund future employment of the Partnerships Officer
- - £100,000 to repay the funding for HQ boiler works to the capital receipts reserve because a grant has been received for this purpose.

The Authority has already been notified of the above except for the last movement of -£100,000.

Appendix 1 provides further details of the reported transfers to the Authority in December (since there was no Performance and Resources Committee meeting held in March), and those that have been implemented since.

3.2 Transfers from and to Reserves and Other Specific Costs

There is a balance of £3,999,570 before transfers to and from reserves. A breakdown of the transfers is shown in the table below, along with other specific costs:

| | £ | £ | £ |
|---|-----------------|------------|----------------|
| Total balances available 2019/20 | | | 3,999,570 |
| <u>Transfers from Reserves</u> | | | |
| Planning and Land Management | | | |
| Caer Gai | 8,182 | | |
| Ysgwrn (outside HLF grant scheme) | 18,162 | | |
| Wealth of our Marshlands | <u>1,189</u> | 27,533 | |
| Corporate | | | |
| Welsh government grant scheme (capital) | <u>79,284</u> | 79,284 | |
| <u>Transfer to Reserves</u> | | | |
| Planning and Land Management | | | |
| Cultural Heritage Projects | -50,200 | | |
| Ysgwrn (HLF grant scheme) | -2,482 | | |
| Dolgellau town Heritage Scheme - SNPA matched funding | -89,973 | | |
| Welsh Government grant schemes (capital) | -1,079,629 | | |
| Open Call (SNPA contribution) | -27,278 | | |
| ENRaW scheme | -14,894 | | |
| Dark Skies | -44,441 | | |
| SMS grant scheme - Welsh Peatlands | -12,097 | | |
| National Grid grant scheme - Maentwrog (2) | -138,145 | | |
| SMS grant scheme - Uwch Gwyrfa | -3,330 | | |
| SMS grant scheme - Afon Eden | -16,119 | | |
| Celtic Rainforests (LIFE grant scheme) | -812,377 | | |
| Archaeology | -11,048 | | |
| Carneddau - SNPA contribution | -8,169 | | |
| Cader idris - BMC and NRW grants | -70,000 | | |
| Planning - section 106 funding | -10,000 | | |
| Welsh Government grant schemes (revenue) | <u>-25,402</u> | -2,415,584 | |
| Corporate | | | |
| Maes Newyddion Net sale proceeds | -34,218 | | |
| TAIS grant schemes | -18,998 | | |
| Welsh Government grant schemes (capital) | -744,542 | | |
| New website | -14,060 | | |
| Snowdonia Partnership Fund | -75,933 | | |
| Snowdonia Partnership - Cyngor Gwynedd grant | -8,000 | | |
| Welsh Government grant schemes (revenue) | <u>-90,004</u> | -985,755 | |
| | | | -3,294,522 |
| Slippage and other costs (see appendix 4) | <u>-354,166</u> | | -354,166 |
| Balance available for reallocation | | | 350,882 |

3.3 Departmental Outturn

Essential transfers to and from reserves within specific programmes or otherwise earmarked have already been set out in point 3.2.

The table below shows the position of each directorate level after taking into account the reserved and specific items brought forward within the 2019-20 budget:

| DIRECTORATE | Net revised Budget £ | Actual Spend £ | Under / (Over) £ | Commitment £ | Under / (Over) £ |
|-------------------------------|---------------------------------|---------------------------|-----------------------------|-------------------------|-----------------------------|
| Planning and Land Management | 2,369,387 | 991,037 | 1,378,350 | 1,185,578 | 192,772 |
| Corporate | 3,591,499 | 3,100,998 | 490,501 | 313,786 | 176,715 |
| SUB-TOTAL | 5,960,886 | 4,092,035 | 1,868,851 | 1,499,364 | 369,487 |
| Interest Earned | -29,200 | -48,077 | 18,877 | 0 | 18,877 |
| Capital financed from revenue | 1,263,693 | -848,149 | 2,111,842 | 2,149,324 | -37,482 |
| Capital Charges Adjustment | -579,480 | -579,480 | 0 | 0 | 0 |
| TOTAL | 6,615,899 | 2,616,329 | 3,999,570 | 3,648,688 | 350,882 |

Total additional income and underspend, after taking account of the transfers to and from reserves, were **£350,882**.

3.4 Detailed Analysis

A more detailed breakdown by service of the spending and commitments for 2019/20 is provided in Appendix 2.

3.5 Significant Variations

Services with variations of over £10,000, in the figure of £350,882 which is a combination of net additional income and underspend are:

Underspend

Planning and Land Management

- **Conservation, Woodlands and Agriculture (£55,478)** – a saving mainly on employment with one post vacant throughout the year and a saving on reducing the hours of another post.
- **Cultural Heritage (£14,823)** – saving on the employment of a Project Officer.
- **Archaeology (£13,806)** – post has been vacant most of the year.
- **Planning (£42,054)** – Head of Service vacancy for most of the year with the saving covering the costs of buying in service and the shortfall in planning income fees (£17,402)
- **Public Access (£16,220)** – savings on several budget lines.
- **Wardens General (£30,064)** – includes income from part exchange of equipment where the new equipment purchased was financed from Welsh Government capital grant.
- **North Wardens (£13,696)** – the remainder of the Senior Warden post budget which has been vacant throughout the year.

Corporate

- **Engagement (£12,803)** – savings in various budget lines including employment, travel costs and the school transport fund.
- **Information Centres (£18,795)** – saving on interpretation budget line and property costs.
- **Llyn Tegid (£16,175)** – additional income to the budget from parking fees.
- **Car Parks (£101,938)** – additional income.
- **Management Plan and Partnerships (£65,023)** – remaining uncommitted balance out of the Commissioning Fund budget line

- **Authority support (£11,188)** – a saving of £11,895 on the subscription budget line mainly due to the Authority no longer paying a subscription to "UK National Parks".
- **Corporate Management (£97,877)** – the inclusion of a "one-off" project line (£69,000) and reimbursement for central services out of the ERRAMP scheme (£17,691)
- **Administration and Customer Care (£15,162)** - savings in protective clothing, equipment, phones and maintenance budget lines.
- **Information Systems (£19,458)** – savings in revenue budget lines to fund overspend (£12,424) on the Information Systems capital budget.
- **Translation (£23,191)** – a net saving between a single post's employment budget and the cost of purchasing an external translator service.
- **Headquarters (£12,220)** - main saving on the "maintenance" budget line.
- **Visitor Facilities (£14,520)** – mainly due to the Hafod Eryri rent being higher than the budgeted amount.

Overspend

Corporate

- **Plas Tan y Bwlch (£160,370)** – mainly due to a shortfall in the course income fee budget line of £198,140.
- **Legal (£57,800)** – the impact of the costs of buying in a service to deal with the Hillside and Llanbedr planning cases
- **Property (£22,424)** – due to additional costs for buying in service and responsive maintenance.

3.6 Changes since previously reported

The last budget report presented to the Authority in December 2019 identified a likely outturn of a deficit of £102,000 compared to the actual outturn of a surplus of £350,882.

The main reason for the £452,882 difference is that a number of officers have not submitted bids for carry-over due to the Authority's position regarding the impact of COVID-19 and the uncertainty of financial support from the Welsh Government.

3.7 Targets for specific services

In the light of recent budget cuts and the financial strategies put in place to cope with them, the Information Centres and Plas Tan y Bwlch services were reviewed and specific targets agreed in relation to them.

Information Centres

The baseline target set for the Centres is **£128,680** (December 2016 Authority report and the impact of restructuring).

The Information Centres outturn for 2019/20 is **£142,085** (includes £5,940 capital cost). The corresponding outturn for 2018/19 was £141,360 (including £5,740 non-cash capital cost).

Plas Tan y Bwlch

The Authority has accepted the aim for this service to be cost neutral by 2021/22 (excluding say £50,000 of the cost of relevant central services). This principle was

adopted at the Plas Board meeting (November 2016) and then incorporated into the financial targets for Plas Tan y Bwlch.

The service outturn for 2019/20 shows a budget shortfall of £160,370. The corresponding figure for 2018/19 was a deficit of £42,852.

A shortfall against the budget for course and accommodation income was £213,140 (2018/19 equivalent figure £98,947). Accepting the impact of COVID-19 on the 2019/20 outturn, fee income decreased over the year by £72,293 with £28,710 of this in February and March 2020.

4. RESERVES

4.1 SUMMARY

Below is a summary of usable reserves with their current balances.

| Name of Fund | Balance 31/3/2020 |
|------------------------------------|-------------------|
| | (£) |
| Capital Receipts Reserve | -163,791 |
| Section 106 Reserve | -240,000 |
| Revenue Grants Reserve | -1,716,636 |
| Capital Grants received in advance | -2,253,979 |
| Asset Management Reserve | -233,655 |
| Public Inquiry Reserve (Planning) | -225,000 |
| Matched Funding Reserve | -1,073,182 |
| Moneys carried over Reserve | -372,506 |
| Projects Reserve | -404,583 |
| Snowdon Infrastructure Reserve | -56,303 |
| Specific Risk Reserve | -424,160 |
| Staff Resilience Reserve | -120,000 |
| Commercial Risks Reserve | -100,000 |
| General Balances | -697,956 |
| | -8,081,751 |

4.2 Earmarking Underspend Balance And Additional Income

At the Authority's meeting on 11 December 2019, and further on 5 February 2020, prudent current levels for the main reserves were considered. There is a balance of £350,882 of underspend and additional income from 2019/20 and is available for re-allocation on a one-off basis. Due to the impact of the COVID-19 pandemic on the Authority's commercial activities and income, the surplus is added to the Authority's General Balances Reserve.

4.3 Capital Receipts Reserve

The balance on this reserve at 31/3/2019 was £152,823. The Authority must use this money to fund capital expenditure, and it can be used to contribute to costs related to the sale of assets. During the year an electric vehicle was purchased (£23,250) and the Maes Newyddion site was sold (£34,218 net). The Capital Receipts Reserve balance at 31/3/2020 is **£163,791**.

4.4 Section 106 Reserve

The balance on this reserve at 31/3/2019 was £230,000. During 2019/20 a sum of £10,000 was received which leaves the balance of the reserve at **£240,000**. This funding is earmarked for affordable housing purposes.

4.5 Revenue Grants Reserve

This reserve holds the balance of unused revenue grants, received for use in the financial year and recognised as income in that financial year, but transferred to a reserve for future use. At 31/3/2019 the reserve had a balance of £845,017. During 2019/20 grants were received and used giving a net increase of £871,619 in the reserve giving a balance of **£1,716,636** at 31/3/2020.

4.6 Capital Grants Reserve

This reserve has been created on the same basis as the Revenue Grant Reserve. At 31/3/2019 the reserve balance was £1,189,806. During 2019/20 grants were used and received giving a net increase of £1,064,173 to the reserve giving a balance on the 31/3/2020 of **£2,253,979**.

4.7 Asset Management Reserve

This reserve funds property costs that are beyond the normal annual budget of the Property Service. The Asset Management Reserve balance at 31/3/2019 was £304,655. £71,000 was used during the year of departure **£233,655** on the 31/3/2020.

4.8 Public Inquiry Reserve

As at 31/3/2019, the Authority had £225,000 in the Public Inquiry Reserve, to meet the costs:

- linked to the inquiry into the Development Plan (Local Development Plan), which is essentially difficult to predict.
- related to any other major investigation (Planning)
- which may be brought against the Authority for failure in a planning appeal

This reserve was not used during 2019/20 and therefore the balance remains at **£225,000** on the 31/3/2020.

4.9 Match Funding Reserve

At 1/4/2019 there was £803,552 in this reserve. During the year there was a net addition of £269,630 leaving **£1,073,182** on the 31/3/2020. The money is earmarked as follows:

| | |
|---|------------------|
| Rhododendron Management | 181,970 |
| Snowdon Circular Route | 115,667 |
| Yr Ysgwrn | 130,707 |
| Dolgellau Townscape Heritage | 157,757 |
| BMC "Mend our Mountains" scheme | 117,259 |
| TAIS grant schemes | 18,998 |
| Dark Skies project | 22,304 |
| ENRaW scheme | 14,894 |
| Provision for costs on termination of grant schemes | 70,136 |
| Provision for lack of partnership funding | 32,000 |
| Carneddau Landscape Partnership | 118,649 |
| SMS grant schemes | 40,987 |
| Caer Gai | 10,107 |
| Cwm Cypwrth | 6,800 |
| Wealth of our Marshlands | 4,497 |
| Celtic Rainforests (LIFE) | 30,450 |
| Total | 1,073,182 |

4.10 Projects Reserve

This reserve is for the purpose of funding specific projects by the Authority. There was a balance of £392,502 at 31/3/2019 which has now increased to **£404,583** and represents:

| Project | (£) |
|--------------------------------------|----------------|
| Snowdonia Partnership Fund | 75,933 |
| Projects Officer (Cultural Heritage) | 122,196 |
| Snowdon Partnership Officer | 47,500 |
| Legacy re. "Youth Manifesto" | 92,954 |
| New website | 66,000 |
| Total | 404,583 |

4.11 Snowdon Infrastructure Reserve

The balance of the reserve as at 31/3/2019 was £56,303. There was no change during 2019/20 leaving a balance of **£56,303** on the 31/3/2020.

4.12 Specific Risk Reserve

The balance of the reserve stands at £323,915 at 31/3/2019. During 2019/20 the 2019/20 budget surplus of £100,245 was transferred in, giving **£424,160** at 31/3/2020. It should be noted in this context that there is uncertainty about future Welsh Government grant settlements. It is proposed that the revised balance be retained to fund one-off costs of projects that achieve permanent savings (including redundancy costs, transition and "invest to save" schemes).

4.13 Staff Resilience Reserve

This reserve was approved in February 2019. There was no use during 2019/20 and the current balance is **£120,000**.

4.14 Commercial Risks Reserve

This reserve was approved in February 2019. No use occurred during 2019/20 and the current balance is **£100,000**.

4.15 General Balances

The Authority's Revenue General Balances at 31/3/2019 amounted to £347,074. We are in an unprecedented situation with the COVID-19 pandemic, with the Authority facing significant income losses without a commitment of support from the Welsh Government. In view of this the 2019/20 outturn surplus of £350,882 is added to the reserve which brings the current balance to **£697,956**.

5. CAPITAL OUTTURN 2019/20

5.1 Details of the Capital budget, outturn and funding sources appear below:

| | Net Budget | Expend. | Income | Balance | Committed | Under / (Over) |
|--|------------------|-------------------|-------------------|------------------|-------------------|----------------|
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management | | | | | | |
| Cultural Heritage projects | 63,206 | 0 | 0 | 63,206 | -63,206 | 0 |
| Dolgellau Townscape Scheme | 115,440 | 146,177 | -111,281 | 80,544 | -80,544 | 0 |
| Planning System | 20,000 | 15,800 | 0 | 4,200 | -4,200 | 0 |
| Electric Car (Planning) | 23,250 | 23,250 | 0 | 0 | 0 | 0 |
| Ysgwrn | 0 | 37,653 | -29,311 | -8,342 | 8,342 | 0 |
| LIFE Vehicle | 13,396 | 13,396 | 0 | 0 | 0 | 0 |
| Wardens' Vehicles | 83,214 | 67,412 | 0 | 15,802 | -15,802 | 0 |
| "Tramper" Vehicle | 0 | 0 | -8,065 | 8,065 | -8,065 | 0 |
| Access Projects | 82,500 | 0 | 0 | 82,500 | -82,500 | 0 |
| Visitor Monitoring Equipment | 0 | 15,285 | -15,000 | -285 | 0 | -285 |
| Commercialisation of Pen y Pass & Llyn Tegid | 10,000 | 972 | 0 | 9,028 | -9,028 | 0 |
| Maes Newyddion | 0 | 1,332 | -35,550 | 34,218 | -34,218 | 0 |
| Llyn Tegid Boat | 14,260 | 14,213 | 0 | 47 | 0 | 47 |
| Mulching Equipment | 0 | 60,639 | -60,000 | -639 | 0 | -639 |
| Ffridd Isaf | 32,000 | 10,301 | 0 | 21,699 | -21,699 | 0 |
| Cadair Idris | 0 | 0 | -70,000 | 70,000 | -70,000 | 0 |
| Watkin Path | 11,336 | 7,060 | 0 | 4,276 | 0 | 4,276 |
| BwlchM - Brithdir | 0 | 19,672 | -70,000 | 50,328 | -50,328 | 0 |
| Access Equipment | 3,880 | 106,430 | -80,000 | -22,550 | 0 | -22,550 |
| Caer Gai | 50,000 | 64,052 | 0 | -14,052 | 8,182 | -5,870 |
| Carneddau | 105,000 | 633 | 0 | 104,367 | -104,367 | 0 |
| St Davids' Hotel - demolition | 265,272 | 257,261 | 0 | 8,011 | -8,011 | 0 |
| Other grants Welsh Gov. 19/20 | 0 | 0 | -847,000 | 847,000 | -847,000 | 0 |
| | 892,754 | 861,538 | -1,326,207 | 1,357,423 | -1,382,444 | -25,021 |
| Corporate | | | | | | |
| Snowdon Interpretation Plan | 15,000 | 0 | 0 | 15,000 | -15,000 | 0 |
| Snowdon Partnership Scheme | 54,666 | 3,440 | | 51,226 | -51,226 | 0 |
| TAIS Schemes | 61,040 | 210,208 | -168,166 | 18,998 | -18,998 | 0 |
| IT equipment replacement program | 77,340 | 39,764 | 0 | 37,576 | -50,000 | -12,424 |
| Translation Equipment | 10,000 | 10,037 | 0 | -37 | 0 | -37 |
| New Web Site | 91,000 | 1,200 | 0 | 89,800 | -89,800 | 0 |
| Snowdon Partnership Videos | 3,700 | 3,700 | 0 | 0 | 0 | 0 |
| Betws y Coed Information Center Improvements | 0 | 7,860 | -130,000 | 122,140 | -122,140 | 0 |
| Energy Saving | 0 | 83,568 | -88,000 | 4,432 | -4,432 | 0 |
| Electric Car charging points | 15,000 | 5,176 | 0 | 9,824 | -9,824 | 0 |
| Plas Tan y Bwlch (accommodation) | 0 | 19,962 | -229,000 | 209,038 | -209,038 | 0 |
| Plas Tan y Bwlch (course booking system) | 28,193 | 0 | 0 | 28,193 | -28,193 | 0 |
| Boiler System (Headquarters) | 0 | 88,069 | -120,000 | 31,931 | -31,931 | 0 |
| Hafod Eryri (Welsh Gov. grant) | 0 | 79,284 | -123,700 | 44,416 | -44,416 | 0 |
| Water Refill Stations (Welsh Gov. grant) | 15,000 | 2,958 | 0 | 12,042 | -12,042 | 0 |
| Other grants Welsh Gov. 19/20 | 0 | 0 | -79,840 | 79,840 | -79,840 | 0 |
| | 370,939 | 555,226 | -938,706 | 754,419 | -766,880 | -12,461 |
| TOTAL | 1,263,693 | 1,416,764 | -2,264,913 | 2,111,842 | -2,149,324 | -37,482 |
| FUNDING | | | | | | |
| Capital financing from revenue | | -143,717 | | | | |
| Use of Capital Receipts | | -23,250 | | | | |
| Use of capital grants from 17/18 and 18/19 | | -456,967 | | | | |
| Grants and contributions in 19/20 | | -2,229,363 | | | | |
| Grants and contributions relating to 2020/21 expenditure | | 1,436,533 | | | | |
| TOTAL | | -1,416,764 | | | | |

5.2 Revised net budget of £1,263,693 and net expenditure of - £848,149 leaving £2,111,842. After taking into account committed expenditure carried over to 2020/21 together with earmarked sums (£2,149,324), it leaves an overspend of £37,482.

5.3 The figure committed - £2,149,324 in the table represent:

Transfers to reserves:

| | |
|---|-------------------|
| Amounts to be carried over (Appendix 4) | £217,201 |
| Remaining grants W.G received in 2019/20 | £1,476,475 |
| Remaining schemes with grants previously received | £347,696 |
| NRW and BMC grants for Cader Idris | £70,000 |
| The balance of the budget of the Dolgellau HLF scheme | £80,544 |
| Maes Newyddion sale net income | £34,218 |
| Remaining TAIS scheme budget | <u>£18,998</u> |
| | <u>£2,245,132</u> |

Transfers from reserves:

| | | |
|-------------|-----------------|-------------------|
| Ysgwrn | -£8,342 | |
| Caer Gai | -£8,182 | |
| Hafod Eryri | <u>-£79,284</u> | <u>-£95,808</u> |
| | | <u>£2,149,324</u> |

6. TRANSFERS BETWEEN BUDGETS OVER THE VALUE OF £30,000 FOR THE AUTHORITY'S ATTENTION

6.1 Part 3 of the Authority's Financial Regulations states the need to report to the Authority or the Performance and Resources Committee on virements of over £30,000 between budgets, as follows:

| Amount | Approval of Virement |
|--------------------|--|
| £30,000 - £100,000 | Chief Executive, Chief Finance Officer and Chairman. Virement to be reported to the next Authority for information only. |
| £100,000 or above | Authority meeting resolution |

6.2 There are two transfers worth between £30,000 and £100,000

- £66,000 transferred from Engagement budgets (£35,000), Corporate Management (£21,000) and Information Technology (£10,000) to the Authority's New Website capital budget.
- £32,500 has been moved between the Access (- £2,250), Snowdon Team (- £14,000), and the Wardens budgets (+ £14,000) and the Vehicle Purchase capital budget (+£2,250).

6.3 One transfer of £100,000 requires retrospective approval i.e to return £100,000 from the capital budget for improving the HQ heating system to the capital receipts reserve.

7. RECOMMENDATIONS

7.1 To approve the virements in the revenue and capital budgets as outlined in part 3 (see appendix 1).

7.2 To approve the transfers to and from earmarked reserves (net movement £3,294,522) as outlined in the table under paragraph 3.2.

- 7.3 Note directorates and services' final position relating to budgetary control (paragraphs 3.3 to 3.7 and appendix 2)**
- 7.4 Approve the slippages and commitments (£354,166) in appendix 4.**
- 7.5 Approve the use of the balance of the additional income and underspend for the financial year 2019/20 (£350,882) to increase the Authority's General Balances (paragraph 4.2).**
- 7.6 Approve the Capital Financing Statement (part 5).**
- 7.7 Retrospectively approve the £100,000 budget virement (para 6.3)**

Snowdonia National Park Authority
Revised Budget 2019-20 on 31 March 2020

| | Original | Virements | | Net |
|--|------------------|----------------------|-----------------------|------------------------|
| | Budget £ | Months 1 - 7 £ | Months 8 - 12 £ | Revised Budget £ |
| Plannign and Land Management | | | | |
| Conservation and Agriculture | 407,680 | 4,605 | -7,000 | 405,285 |
| Open Call (NRW grant scheme) | 22,990 | 29,838 | 0 | 52,828 |
| Dark Skies | 15,990 | 0 | 0 | 15,990 |
| ENRaW | 0 | 0 | 7,000 | 7,000 |
| Wealth of our Marshlands | 0 | 0 | 0 | 0 |
| SMS - Peatlands Wales | 0 | 0 | 0 | 0 |
| SMS - Eden | 0 | 0 | 0 | 0 |
| National Grid - Maentwrog (East) | 0 | 0 | 0 | 0 |
| National Grid - Maentwrog (West) | 0 | 75,142 | 0 | 75,142 |
| National Grid - Traditional Boundaries | 0 | 0 | 0 | 0 |
| LIFE - Celtic Rainforests | 74,860 | 0 | -13,396 | 61,464 |
| Carneddau Landscape Partnership | 0 | 0 | 0 | 0 |
| ERAMMP | 0 | 0 | 0 | 0 |
| Public Access | 129,160 | -22,390 | -11,130 | 95,640 |
| Snowdon Team | 286,420 | 16,799 | -9,000 | 294,219 |
| Wardens - General | 259,730 | -22,530 | -31,550 | 205,650 |
| Wardens - North | 256,700 | -62,500 | 12,000 | 206,200 |
| Wardens - South | 237,920 | 8,760 | 7,400 | 254,080 |
| Estate Workers | 0 | -10,870 | 0 | -10,870 |
| Archaeology | 59,880 | 13,794 | -15,000 | 58,674 |
| Cultural Heritage | 110,140 | 2,475 | -3,760 | 108,855 |
| Dolgellau Townscape Heritage Scheme | 36,610 | 0 | 0 | 36,610 |
| Carneddau - Part 2 | 0 | 0 | 18,760 | 18,760 |
| Planning | 450,850 | 0 | 0 | 450,850 |
| Ysgwrn | 33,010 | 0 | 0 | 33,010 |
| Ysgwrn (HLF Scheme) | 0 | 0 | 0 | 0 |
| Sub total carried forward | 2,381,940 | 33,123 | -45,676 | 2,369,387 |
| Corporate | | | | |
| Members' Costs | 103,510 | 0 | -4,455 | 99,055 |
| Authority support | 83,990 | 0 | 0 | 83,990 |
| Corporate Management | 672,100 | 24,058 | -32,230 | 663,928 |
| Property | 162,820 | 43,960 | 0 | 206,780 |
| Legal | 51,830 | 0 | 0 | 51,830 |
| Administration and Customer Care | 216,780 | 4,000 | -1,500 | 219,280 |
| Translation | 109,420 | -3,000 | 0 | 106,420 |
| Sub total carried forward | 1,400,450 | 69,018 | -38,185 | 1,431,283 |

Appendix 1 (contin.)

**Snowdonia National Park Authority
Revised Budget 2019-20 as at 31 March 2020**

| | Original Budget £ | Virements Months | | Revised Net Budget £ |
|-------------------------------------|----------------------------------|-----------------------------|---------------------|---|
| | | 1 - 7 £ | 8 - 12 £ | |
| Sub totals carried forward | | | | |
| PLANNING AND LAND MANAGEMENT | 2,381,940 | 33,123 | -45,676 | 2,369,387 |
| CORPORATE | 1,400,450 | 69,018 | -38,185 | 1,431,283 |
| Personnel and Training | 107,450 | 4,000 | 0 | 111,450 |
| Headquarters | 225,290 | 10,420 | 1,500 | 237,210 |
| Information Systems | 325,690 | 34,660 | -10,000 | 350,350 |
| Finance | 166,540 | 19,700 | 11,000 | 197,240 |
| Plas Tan y Bwlch | 285,810 | 12,000 | 10,555 | 308,365 |
| Engagement | 361,850 | 142,060 | -33,830 | 470,080 |
| New Web Site | 0 | 0 | 16,410 | 16,410 |
| Youth Engagement (grant scheme) | 0 | 0 | 0 | 0 |
| Well-being Pathways (grant scheme) | 0 | 0 | 0 | 0 |
| Management Plan and Partnerships | 245,800 | 176,622 | 1,400 | 423,822 |
| Snowdon Partnership (Welsh Gov.) | 0 | 0 | 21,634 | 21,634 |
| Mountainsafe | 0 | 68,925 | 0 | 68,925 |
| Information Centres | 140,780 | 20,100 | 0 | 160,880 |
| Llyn Tegid | -27,970 | 0 | 0 | -27,970 |
| Car Parks | -385,900 | 0 | 0 | -385,900 |
| Litter Clearance | 15,000 | 0 | 0 | 15,000 |
| Traffic and Transportation | 5,000 | 0 | 0 | 5,000 |
| Visitor Facilities | 187,720 | 0 | 0 | 187,720 |
| | 3,053,510 | 557,505 | -19,516 | 3,591,499 |
| BALANCE | 10,000 | -10,000 | 0 | 0 |
| TOTAL | 5,445,450 | 580,628 | -65,192 | 5,960,886 |
| Interest Earned | -8,000 | -10,200 | -11,000 | -29,200 |
| Capital financing from revenue | 998,485 | 289,016 | -23,808 | 1,263,693 |
| Capital Charges Adjustment | -579,480 | 0 | 0 | -579,480 |
| | 5,856,455 | 859,444 | -100,000 | 6,615,899 |
| FUNDED FROM | | | | |
| National Park Grant | 3,745,263 | | | 3,745,263 |
| Constituent Authority Levy | 1,248,420 | | | 1,248,420 |
| Transfer to Reserves | 862,772 | 859,444 | -100,000 | 1,622,216 |
| Revised Net Budget | 5,856,455 | | | 6,615,899 |

Snowdonia National Park Authority
Final Revenue Position 2019-20 as at 31 March 2020

| | Revised Net Budget £ | Actual Net Expenditure £ | To / From Reserves £ | under / (over) £ |
|--|-------------------------------------|---|-------------------------------------|---------------------------------|
| PLANNING AND LAND MANAGEMENT | | | | |
| Conservation, Woodlands and Agriculture | 405,285 | 315,975 | 33,832 | 55,478 |
| Open Call (NRW grant scheme) | 52,828 | 25,550 | 27,278 | 0 |
| Dark Skies | 15,990 | -28,451 | 44,441 | 0 |
| ENRaW | 7,000 | -7,894 | 14,894 | 0 |
| Wealth of our Marshlands | 0 | 1,189 | -1,189 | 0 |
| SMS Welsh Peatlands | 0 | -12,097 | 12,097 | 0 |
| SMS Eden | 0 | -16,119 | 16,119 | 0 |
| SMS Uwch Gwyrfa | 0 | -3,330 | 3,330 | 0 |
| National Grid - Maentwrog (West) | 0 | -95,719 | 95,719 | 0 |
| National Grid - Maentwrog (East) | 75,142 | 32,716 | 42,426 | 0 |
| National Grid - Traditional Boundaries | 0 | 0 | 0 | 0 |
| Celtic Rainforests (LIFE) | 61,464 | -750,913 | 812,377 | 0 |
| Carneddau Landscape Partnership (Part 1) | 0 | 9,711 | -9,711 | 0 |
| Carneddau (Part 2) | 18,760 | 880 | 17,880 | 0 |
| ERAMMP | 0 | 0 | 0 | 0 |
| Public Access | 95,640 | 79,420 | 0 | 16,220 |
| Snowdon Team | 294,219 | 292,091 | 0 | 2,128 |
| Wardens - General | 205,650 | 175,586 | 0 | 30,064 |
| Wardens - North | 206,200 | 192,504 | 0 | 13,696 |
| Wardens - South | 254,080 | 249,426 | 0 | 4,654 |
| Estate Workers | -10,870 | -10,719 | 0 | -151 |
| Archaeology | 58,674 | 31,074 | 13,794 | 13,806 |
| Cultural Heriaage | 108,855 | 43,832 | 50,200 | 14,823 |
| Dolgellau Townscape Heritage Scheme | 36,610 | 27,181 | 9,429 | 0 |
| Planning | 450,850 | 398,796 | 10,000 | 42,054 |
| Ysgwrn | 33,010 | 51,172 | -18,162 | 0 |
| Ysgwrn (HLF) | 0 | -10,824 | 10,824 | 0 |
| Sub total to carry forward | 2,369,387 | 991,037 | 1,185,578 | 192,772 |
| CORPORATE | | | | |
| Members Costs | 99,055 | 95,158 | 0 | 3,897 |
| Authority Support | 83,990 | 72,802 | 0 | 11,188 |
| Corporate Management | 663,928 | 539,713 | 26,338 | 97,877 |
| Sub total to carry forward | 846,973 | 707,673 | 26,338 | 112,962 |

Appendix 2 (contin.)

Snowdonia National Park Authority
Final Revenue Position 2019-20 as at 31 March 2020

| | Cyllideb Net Ddiwyg. | Gwariant Gwir. | Wedi'i Neilltuo | o dan / (trosodd) |
|---|---------------------------------|---------------------------|----------------------------|------------------------------|
| | £ | £ | £ | £ |
| Sub totals carried forward | | | | |
| PLANNING AND LAND MANAGEMENT | 2,369,387 | 991,037 | 1,185,578 | 192,772 |
| CORPORATE | 846,973 | 707,673 | 26,338 | 112,962 |
| Property | 206,780 | 229,204 | 0 | -22,424 |
| Legal | 51,830 | 109,630 | 0 | -57,800 |
| Administration and Customer Care | 219,280 | 204,118 | 0 | 15,162 |
| Translation | 106,420 | 83,229 | 0 | 23,191 |
| Personnel and Training | 111,450 | 113,620 | 0 | -2,170 |
| Headquarters | 237,210 | 224,990 | 0 | 12,220 |
| Information Systems | 350,350 | 330,892 | 0 | 19,458 |
| Finance | 197,240 | 190,861 | 0 | 6,379 |
| Plas Tan y Bwlch | 308,365 | 468,735 | 0 | -160,370 |
| Engagement | 470,080 | 373,637 | 83,640 | 12,803 |
| New Web Site | 16,410 | 2,350 | 14,060 | 0 |
| Snowdonia Partnership (Welsh Gov.) | 21,634 | 21,635 | 0 | -1 |
| Mountainsafe (Welsh Gov) | 68,925 | 18,921 | 50,004 | 0 |
| Management Plan and Partnerships | 423,822 | 219,055 | 139,744 | 65,023 |
| Information Centres | 160,880 | 142,085 | 0 | 18,795 |
| Llyn Tegid | -27,970 | -44,145 | 0 | 16,175 |
| Car Parks | -385,900 | -487,838 | 0 | 101,938 |
| Litter Clearance | 15,000 | 18,146 | 0 | -3,146 |
| Traffic and Transport | 5,000 | 1,000 | 0 | 4,000 |
| Visitor Facilities | 187,720 | 173,200 | 0 | 14,520 |
| | 3,591,499 | 3,100,998 | 313,786 | 176,715 |
| BALANCES | 0 | 0 | 0 | 0 |
| | 5,960,886 | 4,092,035 | 1,499,364 | 369,487 |
| TOTALS | | | | |
| Interest Earned | -29,200 | -48,077 | 0 | 18,877 |
| Capital funded from Reserves | 1,263,693 | -848,149 | 2,149,324 | -37,482 |
| Capital Charges Adjustment | -579,480 | -579,480 | 0 | 0 |
| | 6,615,899 | 2,616,329 | 3,648,688 | 350,882 |
| FINANCED FROM | | | | |
| National Park Grant | 3,745,263 | | | |
| Levies on Sonctituent Authorities | 1,248,420 | | | |
| Use of Reserves | 1,622,216 | | | |
| Revised Net Budget | 6,615,899 | | | |

Appendix 3

| Welsh Government Grants remaining | | Original Grant | Balance 31/3/20 |
|--|--|-----------------------|------------------------|
| | | (£) | (£) |
| Grants carried forward from 2016/17 | Revenue | | |
| | Mountain Safe | -70,000 | -50,004 |
| | | -70,000 | -50,004 |
| | Capital | | |
| | Capel Curig footbridge | -10,000 | -10,000 |
| | | -10,000 | -10,000 |
| | Total | -80,000 | -60,004 |
| Welsh Government grants received in March 2017/18 | Revenue | | |
| | Commercialize the Access service for health and well-being outputs - re-purposed for a new website | -31,000 | -20,080 |
| | Snowdon Interpretation Plan | -10,000 | -10,000 |
| | Electric Car Charging Points | -5,000 | -2,500 |
| | Continuity of services | -247,000 | -25,402 |
| | | -293,000 | -57,982 |
| | Capital | | |
| | Snowdon Interpretation Plan | -50,000 | -50,000 |
| | Carneddau Landscape Partnership - Data LiDAR | -85,000 | -71,727 |
| | Carneddau Landscape Partnership - footpaths works | -130,000 | -130,000 |
| | Snowdon Partnership Scheme | -130,000 | -101,226 |
| | Ffridd Isaf, Snowdon - Access improvement | -40,000 | -21,699 |
| | Commercialize the Access service for health and well-being outputs (£ 20k re-purposed towards the cost of a new website) | -45,000 | -45,000 |
| | Efficiency savings for IT equipment relevant to Development Control | -20,000 | -4,200 |
| | Complete work for SMS, LIFE and CTL schemes | -30,000 | -30,000 |
| | Electric Car Charging Points | -25,000 | -19,825 |
| | Supportive projects to make Pen y Pass and Llyn Tegid more commercially sustainable | -20,000 | -9,028 |
| | Improvements to make Yr Ysgwrn more commercially sustainable after the end of the HLF scheme | -40,000 | -40,000 |
| | Purchase a new website for the Authority | -25,000 | -23,800 |
| | Demolition of St David's Hotel Harlech | -315,000 | -8,011 |
| | -955,000 | -554,516 | |
| | Total | -1,248,000 | -612,498 |
| Welsh Government grants received in March 2018/19 | Revenue | | |
| | Ysgwrn | -132,000 | -132,000 |
| | Landscape Architect | -135,700 | -135,700 |
| | Ecology | -113,300 | -113,300 |
| | Litter / effect of people campaign | -40,000 | -30,000 |
| | Health and Wellbeing routes | -55,000 | -55,000 |
| | Authority website | -79,000 | -79,000 |
| | Engagement of Young People | -75,000 | -75,000 |
| | | -630,000 | -620,000 |
| | Capital | | |
| | Water Refill Stations at key sites | -15,000 | -12,042 |
| Capital improvements to Hafod Eryri | -176,300 | -97,016 | |
| | -191,300 | -109,058 | |
| | Total | -821,300 | -729,058 |
| | carried forward | -2,149,300 | -1,401,560 |

Appendix 3 (continued)

| Welsh Government Grants remaining | | Original Grant | Balance 31/3/20 |
|--|---|-----------------------|------------------------|
| | | (£) | (£) |
| | carried forward | -2,149,300 | -1,401,560 |
| Welsh Government grants received in 2019/20 | Capital | | |
| | Betws y Coed - visitor experience | -85,000 | -82,075 |
| | New "tramper" vehicle - to improve disabled access | -16,000 | -8,065 |
| | Improvements to accommodation facility at Plas Tan y Bwlch | -200,000 | -193,882 |
| | Plas Tan y Bwlch - upgrade | -29,000 | -15,157 |
| | Solar panels and other energy saving measures | -88,000 | -4,432 |
| | Mobile Observatory | -100,000 | -100,000 |
| | Sky Paths | -15,000 | -15,000 |
| | Penmaen Brith (circuit) | -50,000 | -50,000 |
| | Llyn Cynwch, Dolgellau (circuit) | -70,000 | -70,000 |
| | Snowdonia Circuit: Bwlch Maesgwn to Brithdir | -70,000 | -50,328 |
| | Snowdonia Circuit : Brithdir to Pen Ceunant | -70,000 | -70,000 |
| | New Heating System (HQ) | -120,000 | -31,931 |
| | Harlech Conservation and Regeneration Program | -187,000 | -187,000 |
| | Hafod Eryri | -123,700 | -123,700 |
| | Betws y Coed Information Center: development of a café and sales facility | -45,000 | -40,065 |
| | Canolfan Ogwen: developing information for walkers and other groups | -79,840 | -79,840 |
| | Gorseddau slate quarry landscape | -150,000 | -150,000 |
| | Nant Gwynant crossing point | -45,000 | -45,000 |
| | Cader Idris - upland paths | -100,000 | -100,000 |
| | Llyn Llywelyn / Drws y Coed, Rhyd Ddu | -30,000 | -30,000 |
| | Lon Gwyrfai | -30,000 | -30000 |
| | Total | -1,703,540 | -1,476,475 |
| | Grand Total | -3,852,840 | -2,878,035 |

| | | Appendix 4 | |
|---|--|-------------------|----------------|
| Snowdonia National Park Authority | | | |
| Slippage and Other Costs 2019-20 | | | |
| | | (£) | (£) |
| Conservation, Woodlands and Agriculture | | | |
| Rhododendron control | | 8,430 | 8,430 |
| Archaeology | | | |
| Work at Tomen y Mur | | 2,746 | 2,746 |
| Management Plan and Partnerships | | | |
| Volunteer and Community Fund | | 13,650 | |
| Park Management Plan | | 12,161 | 25,811 |
| Engagement | | | |
| Contribution to the cost of a new website | | 26,690 | |
| Develop online content and engagement over the Covid-19 period | | 14,470 | |
| Snowdon VR works completed | | 5,000 | |
| Contribution to TAIS Ogwen | | 5,000 | |
| Renewal of Hafod Eryri interpretation | | 19,000 | |
| A saving on the cost of producing Snowdonia magazine - piloting "mail-shot" within the National Park and nearby communities | | 3,480 | 73,640 |
| Corporate Management | | | |
| Management Team Fund | | 26,338 | 26,338 |
| CAPITAL | | | |
| Cultural Heritage capital projects | | 63,206 | |
| Warden and Access Vehicles | | 15,802 | |
| Access Projects | | 60,000 | |
| Database Management System | | 50,000 | |
| Develop the course booking system at Plas Tan y Bwlch | | 28,193 | 217,201 |
| Total Slippage and Other Costs 2019/20 | | | 354,166 |

ITEM NO.3

| | |
|------------------|--|
| MEETING | Snowdonia National Park Authority |
| DATE | 30 June 2021 |
| TITLE | REVENUE AND CAPITAL OUTTURN REPORT 2020/21 |
| REPORT BY | Chief Finance Officer |
| PURPOSE | <ul style="list-style-type: none">i. To approve the budget transfers, virements and carry forward from revenue and capital budgets as outlined in the report.ii. To approve the Capital Financing Statement.iii. To consider the departmental performance with regard to budgetary control.iv. To approve the proposed changes to reserves. |

1. CONTEXT

- 1.1 The final financial position of the services for 2020/21 confirms that the Authority has again managed to keep within financial constraints with a net underspend of £10,237. (see Appendix 2).
- 1.2 Due to the circumstances of the COVID-19 pandemic being so disruptive to the work of local authorities, a temporary time extension has been granted for the completion and authorisation of the annual statement of accounts. The Authority is therefore requested to approve the final financial position for 2020/21 (and related financial transfers), as part of the production of the statutory financial statements (to be certified by the Chief Finance Officer by 31 August, and approved by the Authority by 30 November 2021).
- 1.3 It should be noted that some figures in this report may be adjusted during the accounts closure process (between now and 31/8/2021) and that all figures are subject to audit (between now and 31/11/2021). Any significant adjustments made to the statement of accounts will be further reported to the Authority after they have been audited.

2 GRANTS RECEIVED IN 2020/21

2.3 The National Park core grant funding from the Welsh Government for 2020/21 was originally maintained at the same level as 2019/20. During the year, a total of £2,131,344 additional "one-off" grant funding was allocated to the Authority by the Welsh Government as follows:

| | |
|-------------------|---|
| £275,214 | additional core revenue grant |
| £314,530 | additional core capital grant |
| £1,288,600 | Sustainable Lands Sustainable Places capital grant (SLSP, in two parts) |
| | SLSP capital grant (for the purchase of Bwlch Coediog) which was converted into a core capital grant to finance expenditure on Hafod Eryri. |
| <u>£253,000</u> | |
| <u>£2,131,344</u> | |

The first three grants above are allocated for 2020/21 and the remainder are held in the Authority's reserves. The £253,000 is specifically for work in 2021/22 and is therefore treated as a grant received in advance within creditors in the Authority's balance sheet.

2.4 In addition to the above the Authority received support grants due to the impact of the pandemic as follows:

| | |
|-----------------|--|
| £382,140 | first quarter support grant from Welsh Government |
| £256,348 | "furlough" support grant via HMRC |
| £35,050 | support grants from the Welsh Government and the Federation of Museums for Yr Ysgwrn |
| | business support grants through Gwynedd Council and Conwy Council |
| <u>£138,000</u> | |
| <u>£811,538</u> | |

3. OUTLINE OF THE ACCOUNTS FINAL POSITION

3.1 This report presents a comparison, at service area level, between the revenue and capital expenditure plans for which the Authority had budgeted, and the actual final expenditure for 2020/21.

3.2 Net expenditure for the year amounted to £3,886,741 which was £3,108,371 under the revised net budget of £6,995,112. This figure includes the impact of a significant amount of grants received in advance. The total gross capital expenditure for the year was £1,798,494.

3.3 It can be seen from the table under 4.2 that £3,108,371 of balances are available before net transfers of £2,864,679 to specific reserves, and also that there are slippages and commitments (to 2021/22) of some 2020/21 budget allocations to the value of £233,455. This brings the remaining balance available for reallocation to **£10,237**.

4. FINAL REVENUE SUMMARY 2020/21

| Service Area | Original Net Budget £ | Virements £ | Revised Net Budget £ | Actual Expenditure £ | Under / (Over) £ |
|--------------------------------|--------------------------|----------------|-------------------------|-------------------------|---------------------|
| Planning and Land Management | 2,440,830 | -95,203 | 2,345,627 | 1,505,001 | 840,626 |
| Corporate | 3,323,957 | 48,123 | 3,372,080 | 3,107,988 | 264,092 |
| Balances | 10,000 | -10,000 | 0 | 0 | 0 |
| | 5,774,787 | -57,080 | 5,717,707 | 4,612,989 | 1,104,718 |
| Interest Earned | -23,000 | 0 | -23,000 | -12,307 | -10,693 |
| Financing Capital from Revenue | 1,795,767 | 72,438 | 1,868,205 | -146,141 | 2,014,346 |
| Capital Charges Adjustment | -567,800 | 0 | -567,800 | -567,800 | 0 |
| TOTAL | 6,979,754 | 15,358 | 6,995,112 | 3,886,741 | 3,108,371 |

4.1 Net Budget for 2020/21

The increase of £15,358 in the net basic revenue budget from £6,979,754 to £6,995,112 represents the following additions:

- -£5,063 an adjustment in capital budgets following the 2019/20 outturn
- +£75,933 Cronfa Eryri grants from the Projects reserve
- -£9,672 adjustment to budget for path work at "Bwlch Mawr – Brithdir"
- -£45,840 the project officer (Cultural Heritage) budget moved to the Projects reserve

The Authority has already been informed of the above. Appendix 1 provides further details of the reported transfers to the Authority in March and those that have been implemented since.

4.2 Transfers from and to Reserves and Other Specific Costs

There is a balance of £3,108,371 before transfers to and from reserves. A summary of the breakdown of transfers are shown in the table below, along with other specific costs, with details in Appendix 3.

| | (£) | (£) | (£) |
|--|------------|------------|---------------|
| Total balances available for 2020/21 | | | 3,108,371 |
| Transfers from Reserves | | | |
| Planning and Land Management | 108,078 | | |
| Corporate | 35,652 | 143,730 | |
| Transfers to Reserves | | | |
| Planning and Land Management | -1,646,774 | | |
| Corporate | -1,361,635 | -3,008,409 | -2,864,679 |
| Slippage and Other Costs (Appendix 4) | -233,455 | | -233,455 |
| Balance available for distribution | | | 10,237 |

4.3 Departmental Outturn

Essential transfers to and from reserves within specific programmes or set aside in point 4.2 have already been identified.

The table below shows the position of each directorate level after taking into account the reserved and specific items brought forward within the 2020/21 budget:

| DIRECTORATE | Revised Net Budget £ | Actual Expenditure £ | Under / (Over) £ | Committed £ | Under / (Over) £ |
|-------------------------------|-------------------------|-------------------------|---------------------|------------------|---------------------|
| Planning and Land Management | 2,345,627 | 1,505,001 | 840,626 | 763,571 | 77,055 |
| Corporate | 3,372,080 | 3,107,988 | 264,092 | 339,970 | -75,878 |
| SUB-TOTAL | 5,717,707 | 4,612,989 | 1,104,718 | 1,103,541 | 1,177 |
| Interest Earned | -23,000 | -12,307 | -10,693 | 0 | -10,693 |
| Capital financed from revenue | 1,868,205 | -146,141 | 2,014,346 | 1,994,593 | 19,753 |
| Capital Charges Adjustment | -567,800 | -567,800 | 0 | 0 | 0 |
| TOTAL | 6,995,112 | 3,886,741 | 3,108,371 | 3,098,134 | 10,237 |

The total additional income and underspend, after taking account of transfers to and from reserves, was **£10,237**.

4.4 Detailed Analysis

A more detailed breakdown in relation to each service of the expenditure and commitments for 2020/21 is provided in Appendix 2.

4.5 Significant Variations

The services with variations over £10,000, in the figure of £10,237 which are a combination of net additional income and underspend are:

Underspend

Planning and Land Management

- Conservation, Woodland and Agriculture: £26,913 arising from the movement of expenditure into grant schemes
- Planning: £63,572 arising from over budget planning fee income and savings in employment costs

Corporate

- Corporate Management: £40,993 due mainly to a vacancy for the year
- Administration and Customer Care: £19,648 mainly employment budget underspend.
- Translation: £30,504 underspend on external translators.
- Personnel: £14,004 mainly due to underspend on the training courses budget
- Management Plan and Partnerships: £85,961 mainly due to underspend on the budget line "Commissioning Fund"
- Engagement: Mostly £20,518 due to a vacancy for 10 months of the year

- TICs: £41,780 resulting from higher than budgeted profits on sales and grant aid relating to the pandemic.

Overspend

Corporate

- Plas Tan y Bwlch: £274,076 including £253,632 redundancy costs.
- Legal: £27,271 largely due to the need to purchase specialist legal service to deal with the Hillside, Aberdyfi case.
- Car Parks: £40,423 due to the impact of the pandemic on income.

4.6 Changes since previously reported

The last budget report presented to the Authority in March 2021 identified a likely outturn deficit of £155,200 compared to the actual outturn from surplus of £10,237.

The main reasons for the difference of £165,437 are:

Conservation Woodlands and Agriculture: + £64,913 due to moving expenditure out of service budget against grant schemes.

Wardens : - £22,409 due to the need for funding from 2020/21 underspends to fund the costs of restructuring the service.

Plas Tan y Bwlch : +£41,924 mainly due to delayed redundancies as the "furlough" scheme has been extended until the end of September 2021, to see if it is possible to continue without further redundancies.

Engagement: +£20,518 because the forecast was break-even, but the saving that has been in a vacant position most of the year was not used.

TIC's : +£41,780 due to the break-even forecast but better than expected outturn due to impact of profit on sales and grant aid,

Car Parks : +£22,577 due to less than anticipated shortfall in income.

Corporate Management: - £30,007 mainly due to ring-fencing of £19,000 for additional pay inflation provision.

4.7 Targets for specific services

Performance against targets set for the Tourist Information Centre services (£128,680) and Plas Tan y Bwlch (to be cost free by 2021/22) is usually reported. 2020/21 has, however, been an unique year in terms of the impact of the pandemic and the changing position at Plas Tan y Bwlch, and as a result we are not reporting this year.

5. RESERVES

5.1 SUMMARY

Below is a summary of usable funds with their current balances. It should be noted that a significant proportion (over 80%) of the following represents amounts already committed for specific purposes.

| Reserve | Balance 31/3/2021 |
|-----------------------------------|-------------------|
| | (£) |
| Capital Receipts Reserve | 163,791 |
| Section 106 Reserve | 294,844 |
| Revenue Grants Reserve | 2,108,647 |
| Capital Grants Reserve | 2,369,716 |
| Asset Management Reserve | 444,658 |
| Public Inquiry (Planning) Reserve | 225,000 |
| Match Funding Reserve | 1,110,090 |
| Monies carried over Reserve | 555,961 |
| Projects Reserve | 503,574 |
| Snowdon Infrastructure Reserve | 56,303 |
| Specific Risks Reserve | 424,160 |
| Staff Resilience Reserve | 120,000 |
| Commercial Risks Reserve | 100,000 |
| General Balances Reserve | 669,473 |
| | 9,146,217 |

5.2 Earmarking the Balance of Underspend and Additional Income

At the meeting of the working group on 2 December 2020 and the Authority on 9 December 2020 consideration was given to prudent current levels for the main funds. There is a balance of £10,237 from underspend and additional income from 2020/21 and it is available for reallocation on a one-off basis. The surplus is added to the Authority's General Balances fund.

5.3 Capital Receipts Reserve

The balance on this reserve at 31/3/2020 was £163,791. The Authority has to use this money to fund capital expenditure, and it can be used to contribute to costs related to the sale of assets. There was no use during the year and therefore the balance at 31/3/21 remains at **£163,791**.

5.4 Section 106 Reserve

The balance on this reserve as at 31/3/2020 was £240,000. During 2020/21 £104,844 was received and £50,000 was used via a grant to Conwy Council which leaves the balance of the reserve at **£294,844**. This funding is earmarked for affordable housing purposes.

5.5 Revenue Grants Reserve

This reserve holds the balance of unused revenue grants, received for use in the financial year and recognised as income in that financial year, but transferred to a

reserve for future use. At 31/3/2020 the fund had a balance of £1,719,836. During 2020/21 grants were received and used resulting in a net increase of £388,811 in the reserve giving a balance of **£2,108,647** on 31/3/2021.

5.6 Capital Grants Reserve

This reserve has been created on the same basis as the Revenue Grant Reserve. At 31/3/2020 the reserve balance was £2,257,209. During 2020/21 grants were used and received resulting in a net increase of £112,507 in the reserve giving a balance on 31/3/2021 of **£2,369,716**.

5.7 Asset Management Reserve

This reserve funds property costs that are beyond the normal annual budget of the Property Service. The Asset Management Reserve balance at 31/3/2020 was £233,655. Funding of £165,382 relating to Yr Ysgwrn and £45,621 related to the Ogwen Centre was added during the year giving a balance of **£444,658** on 31/3/2021.

5.8 Public Inquiry Reserve

As at 31/3/2020, the Authority had £225,000 in the Public Inquiry Reserve, to meet the costs:

- linked to the inquiry into the Development Plan (Local Development Plan), which is in essence difficult to predict.
- related to any other major inquiry (Planning)
- which may be brought against the Authority for failure in a planning appeal.

This reserve was not used during 2020/21 and therefore the balance remains **at £225,000** on 31/3/2021.

5.9 Match Funding Reserve

At 1/4/2020 this reserve was £1,062,996. During the year it was used and added to which resulted in a net increase of £47,094 thereby giving a balance of **£1,110,090** as at 31/3/2021. The money is earmarked as follows:

| Project | (£) |
|--|------------------|
| Rhododendron Management | 181,970 |
| SMS grant schemes | 53,964 |
| ENRaW scheme | 19,791 |
| Dark Skies | 22,304 |
| Celtic Rainforests (LIFE) | 47,210 |
| Wnion area scheme (via Gwynedd Council) | 2,577 |
| Peatlands (NPAP scheme with NRW) | 16,548 |
| Contingency for project exit costs | 74,635 |
| Contingency for deficit in partners' match funding | 32,000 |
| Match funding for future projects | 33,376 |
| Snowdon Circular Route | 115,667 |
| BMC "Mending Our Mountains" | 117,259 |
| Ffridd Uchaf | 27,830 |
| Carneddau Landscape Partnership | 144,149 |
| Dolgellau Town Heritage Scheme | 203,903 |
| Caer Gai | 10,107 |
| Cwm Ciprwrth | 6,800 |
| Total | 1,110,090 |

5.10 Monies Carried Over Reserve

There are three years' monies in the reserve as follows:

| | (£) | Notes |
|--------------|----------------|---|
| 2018/19 | 18,340 | Funding for a new Planning system |
| 2019/20 | 304,166 | The money was withheld by the Management Team until the financial impact of the pandemic could be assessed. It has now been agreed to release it to the services. |
| 2020/21 | 233,455 | See Appendix 4 |
| Total | 555,961 | |

5.11 Projects Reserve

This reserve is for the purpose of funding specific projects by the Authority. There was a balance of £404,583 on 31/3/2020 which has now increased to **£503,574** and represents:

| Project | (£) |
|--|----------------|
| Eryri Partnership Fund | 49,155 |
| Projects Officer (Cultural Heritage) | 106,350 |
| Snowdon Partnership Officer | 19,070 |
| Bequest to finance "Youth Manifesto" | 92,954 |
| New Website | 86,000 |
| Document Management System | 50,000 |
| Property Officer (S.L.S.P. administration fee) | 100,045 |
| | 503,574 |

5.12 Snowdon Infrastructure Reserve

The balance of the reserve as at 31/3/2020 was £56,303. There was no change during 2020/21 leaving a balance of **£56,303** on 31/3/2021.

5.13 Specific Risk Reserve

The balance of the reserve stands at £424,160 as at 31/3/2020. There was no movement in the reserve during 2020/21 which is **£424,160** on 31/3/2021.

5.14 Staff Resilience Reserve

This reserve was approved in February 2020. No use was made of it during 2020/21 and the current balance is **£120,000**.

5.15 Commercial Risks Reserve

This reserve was approved in February 2020. There was no use during 2020/21 and the current balance is **£100,000**.

5.16 General Balances

The Authority's General Revenue Balances at 31/3/2020 amounted to £659,236. The 2020/21 outturn surplus of £10,237 is added to the fund which brings the current balance to **£669,473**.

6. CAPITAL OUTTURN 2020/21

6.1 Details of the Capital budget, outturn and sources of funding appear in the summary below and in Appendix 5:

| | Net Budget | Expenditure | Income | Balance | Committed | Under / (Over) |
|---|------------------|-------------------|-------------------|------------------|-------------------|----------------|
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management | 1,016,315 | 961,866 | -880,970 | 935,419 | -936,652 | -1,233 |
| Corporate | 851,890 | 836,628 | -1,063,665 | 1,078,927 | -1,057,941 | 20,986 |
| Total | 1,868,205 | 1,798,494 | -1,944,635 | 2,014,346 | -1,994,593 | 19,753 |
| FINANCE | | | | | | |
| Financing capital from revenue | | -209,442 | | | | |
| SLSP administrative fee to reserve | | 99,185 | | | | |
| Historic creditor sums moved to reserve | | 92,622 | | | | |
| Capital grants from 2017/18 - 2019/20 utilised | | -324,001 | | | | |
| Grants and contributions in 2020/21 | | -1,944,635 | | | | |
| Grants and contributions relevant to expenditure in 2021/22 | | 487,777 | | | | |
| Total Finance | | -1,798,494 | | | | |

6.2 The revised net budget of £1,868,205 and net expenditure of - £146,141 leaves £2,014,346. After taking into account committed expenditure carried over to 2021/22 together with items specifically assigned (£1,994,593), it leaves an underspend of £19,753.

6.3 The committed figure - £1,994,593 in the table represents:

Transfers to reserves:

| | |
|--|-------------------|
| Amounts to be carried over (Appendix 4) | £58,840 |
| Remaining Welsh Gov grants | £1,258,672 |
| Remaining Welsh Gov grants (S.L.S.P) | £173,247 |
| S.L.S.P. grant administration fee | £99,158 |
| Two historical creditors | £92,622 |
| Remainder of other grant schemes and match funding | £222,232 |
| Asset Management and Capital Receipts | £48,840 |
| Document Management System | £50,000 |
| | <u>£2,003,638</u> |

Transfers from reserves:

| | |
|-------------------------|-------------------|
| Cadair Idris | -£6,825 |
| St David's Hotel | -£1,129 |
| Ogwen Centre | -£687 |
| Pen y Pass & Llyn Tegid | -£404 |
| | <u>-£9,045</u> |
| | <u>£1,994,593</u> |

7. TRANSFER BETWEEN BUDGETS WITH A VALUE OVER £30,000 FOR THE AUTHORITY'S ATTENTION

- 7.1 Part 3 of the Authority's Financial Regulations states the need to report to the Authority or to the Performance and Resources Committee on virements of over £30,000 between budgets, as follows:

| Amount | Transfer Approval |
|--------------------|--|
| £30,000 - £100,000 | Chief Executive, Chief Finance Officer and Chairman. Transfer to be reported to the next Authority for information only. |
| £100,000 or more | Decision by the Authority |

- 7.2 Since the last report on the 2020/21 budget in March there has been one virement of between £30,000 and £100,000 which is:

£51,500 was moved from Llyn Tegid and Car Park budgets to Plas Tan y Bwlch maintenance (£10,000), Visitor Facilities (£13,500) and Betws y Coed Information Centre (£28,000).

8. RECOMMENDATIONS

- 8.1 To approve the virements in the revenue and capital budgets as outlined in part 4 (details in Appendix 1).
- 8.2 To approve the transfers to and from earmarked reserves (net movement £2,864,679) as outlined in the table under paragraph 4.2 and Appendix 3.
- 8.3 To note the final position of the directorates and services re: budgetary control (paragraphs 4.3 to 4.7 and Appendix 2).
- 8.4 To approve the slippages and commitments (£233,455) in Appendix 4.
- 8.5 Note that the surplus for 2020/21 financial year (£10,237) increases the General Balances (paragraph 5.2)
- 8.6 To approve the Capital Financing Statement (part 6 and Appendix 5).

Snowdonia National Park Authority
Revised Budget 2020/21 on 31 March 2021

| | Original | Virements | | Net Revised |
|--|------------------|----------------|----------------|------------------|
| | Budget | Months | Month | Budget |
| | | 1 - 11 | 12 | |
| | £ | £ | £ | £ |
| Planning and Land Management | | | | |
| Conservation, Trees and Agriculture | 412,410 | -11,460 | -17,814 | 383,136 |
| Dark Skies | 22,300 | 0 | 0 | 22,300 |
| ENRaW | 0 | 13,410 | 0 | 13,410 |
| SMS - Peatlands of Wales | 0 | 0 | 0 | 0 |
| SMS - Eden | 0 | 0 | 17,814 | 17,814 |
| National Grid - Maentwrog (West) | 91,160 | 0 | 0 | 91,160 |
| National Grid - Maentwrog (East) | 3,260 | 0 | 0 | 3,260 |
| National Grid - Traditional Boundaries | 0 | 0 | 0 | 0 |
| LIFE - Celtic Rainforests | 74,860 | 0 | 0 | 74,860 |
| Carneddau Landscape Partnership | -3,250 | 0 | -4,313 | -7,563 |
| Public Access | 104,060 | -6,130 | -5,000 | 92,930 |
| Snowdon Team | 282,750 | -17,780 | 0 | 264,970 |
| General Warden Service | 221,820 | -17,780 | -14,860 | 189,180 |
| Warden Service North | 252,070 | -19,190 | 0 | 232,880 |
| Warden Service South | 233,370 | 11,640 | 0 | 245,010 |
| Archaeology | 59,230 | 1,130 | 0 | 60,360 |
| Cultural Heritage | 104,040 | -43,490 | 0 | 60,550 |
| Dolgellau Townscape Heritage | 31,240 | 0 | 0 | 31,240 |
| Ysgwrn | 67,800 | 4,020 | 0 | 71,820 |
| Ysgwrn - HLF Scheme | 15,000 | 0 | 0 | 15,000 |
| Planning | 468,710 | 14,600 | 0 | 483,310 |
| Sub Totals carried forward | 2,440,830 | -71,030 | -24,173 | 2,345,627 |
| CORPORATE | | | | |
| Members' Costs | 103,510 | 0 | 0 | 103,510 |
| Authority Support | 83,540 | 1,380 | 0 | 84,920 |
| Corporate Management | 724,927 | -101,270 | 0 | 623,657 |
| Property | 185,650 | 15,590 | 0 | 201,240 |
| Legal | 51,210 | 1,090 | 0 | 52,300 |
| Administration and Customer Care | 215,970 | 5,870 | 5,020 | 226,860 |
| Translation | 108,140 | 2,210 | 0 | 110,350 |
| Personnel and Training | 106,320 | 1,960 | 0 | 108,280 |
| Sub Totals carried forward | 1,579,267 | -73,170 | 5,020 | 1,511,117 |

Appendix 1 (continued)

Snowdonia National Park Authority
Revised Budget 2020/21 on 31 March 2021

| | Original Budget £ | Virements Months 1 - 11 £ | Month 12 £ | Net Revised Budget £ |
|---------------------------------------|-------------------------|------------------------------------|------------------|----------------------------|
| Sub Totals brought forward | | | | |
| PLANNING AND LAND MANAGEMENT | 2,440,830 | - 71,030 | -24,173 | 2,345,627 |
| CORPORATE | 1,579,267 | -73,170 | 5,020 | 1,511,117 |
| Headquarters | 226,850 | 350 | 0 | 227,200 |
| Information Systems | 301,630 | 5,640 | 0 | 307,270 |
| Finance | 161,100 | 4,050 | 0 | 165,150 |
| Plas Tan y Bwlch | 331,410 | 12,520 | 10,000 | 353,930 |
| Engagement | 409,250 | 8,700 | 0 | 417,950 |
| New Website | 39,600 | 0 | 0 | 39,600 |
| Youth Manifesto (Grant Scheme) | 55,500 | 0 | 0 | 55,500 |
| Well Being Routes (Grant Scheme) | 40,000 | 0 | 0 | 40,000 |
| Park Management Plan and Partnerships | 247,730 | 78,703 | 0 | 326,433 |
| Snowdon Partnership | 30,000 | 0 | 0 | 30,000 |
| Information Centres | 143,060 | 5,570 | 32,980 | 181,610 |
| Llyn Tegid | -21,970 | 0 | -35,000 | -56,970 |
| Car Parks | -426,700 | 5,760 | -26,500 | -447,440 |
| Litter Collection | 19,510 | 0 | -8,000 | 11,510 |
| Traffic and Transport | 5,000 | 0 | 0 | 5,000 |
| Visitor Facilities | 182,720 | 0 | 21,500 | 204,220 |
| | 3,323,957 | 48,123 | 0 | 3,372,080 |
| BALANCES | 10,000 | -10,000 | 0 | 0 |
| TOTAL | 5,774,787 | -32,907 | -24,173 | 5,717,707 |
| Interest Earned | -23,000 | 0 | 0 | -23,000 |
| Revenue Financing of Capital | 1,795,767 | 48,265 | 24,173 | 1,868,205 |
| Capital Charges adjustment | -567,800 | 0 | 0 | -567,800 |
| | 6,979,754 | 15,358 | 0 | 6,995,112 |
| FINANCED FROM | | | | |
| National Park Grant | 3,745,263 | | | 3,745,263 |
| Levy on Constituent Authorities | 1,248,420 | | | 1,248,420 |
| Transfer from Reserves | 1,986,071 | 15,358 | 0 | 2,001,429 |
| Revised Net Budget | 6,979,754 | | | 6,995,112 |

Snowdonia National Park Authority
Final Revenue Position 2020-21 as at 31 March 2021

| | Revised Net Budget | Actual Expenditure | Commitment | Expenditure Under/(Over) |
|--|-----------------------|-----------------------|----------------|-----------------------------|
| | £ | £ | £ | £ |
| Planning and Land Management | | | | |
| Conservation, Trees and Agriculture | 383,136 | 356,223 | 0 | 26,913 |
| Forestry (SLSP Grant) | 0 | -14,255 | 14,255 | 0 |
| Dark Skies | 22,300 | -9,799 | 32,099 | 0 |
| ENRaW | 13,410 | 3,926 | 9,484 | 0 |
| Wnion Catchment Area Scheme | 0 | -2,577 | 2,577 | 0 |
| Natura 2000 - SMS Scheme | 0 | -54 | 0 | 54 |
| Peatlands (NRW Scheme) | 0 | -16,548 | 16,548 | 0 |
| SMS Peatlands of Wales | 0 | -77,609 | 77,609 | 0 |
| SMS Eden | 17,814 | 36,819 | -15,102 | -3,903 |
| SMS Uwch Gwyrfa | 0 | 10,169 | -4,330 | -5,839 |
| National Grid - Maentwrog (West) | 91,160 | -27,400 | 118,560 | 0 |
| National Grid - Maentwrog (East) | 3,260 | 17,015 | -13,755 | 0 |
| National Grid - Traditional Boundaries | 0 | 3,085 | 0 | -3,085 |
| LIFE - Celtic Rainforests | 74,860 | -192,849 | 267,709 | 0 |
| Carneddau Landscape Partnership (Part 2) | -7,563 | -26,837 | 19,274 | 0 |
| Public Access | 92,930 | 81,871 | 6,000 | 5,059 |
| Snowdon Team | 264,970 | 268,966 | 0 | -3,996 |
| General Warden Service | 189,180 | 114,807 | 73,214 | 1,159 |
| Warden Service North | 232,880 | 230,397 | 2,000 | 483 |
| Warden Service South | 245,010 | 236,218 | 9,000 | -208 |
| Archaeology | 60,360 | 61,227 | 0 | -867 |
| Cultural Heritage | 60,550 | 62,837 | 0 | -2,287 |
| Dolgellau Townscape Heritage | 31,240 | 21,597 | 9,643 | 0 |
| Harlech & Ardudwy | 0 | 15,846 | -15,846 | 0 |
| Ysgwrn | 71,820 | 52,114 | 19,706 | 0 |
| Ysgwrn - HLF Scheme | 15,000 | 4,918 | 10,082 | 0 |
| Planning and Land Management | 483,310 | 294,894 | 124,844 | 63,572 |
| Sub Totals carried forward | 2,345,627 | 1,505,001 | 763,571 | 77,055 |
| CORPORATE | | | | |
| Members' Costs | 103,510 | 98,264 | 0 | 5,246 |
| Authority Support | 84,920 | 77,729 | 0 | 7,191 |
| Corporate Management | 623,657 | 563,664 | 19,000 | 40,993 |
| Sub Totals carried forward | 812,087 | 739,657 | 19,000 | 53,430 |

Appendix 2 (continued)

Snowdonia National Park Authority
Final Revenue Position 2020-21 as at 31 March 2021

| | Revised Net Budget | Actual Expenditure | Commitment | Expenditure Under/(Over) |
|--|--------------------|--------------------|------------------|--------------------------|
| | £ | £ | £ | £ |
| Sub Totals carried forward | | | | |
| Planning and Land Management | 2,345,627 | 1,505,001 | 763,571 | 77,055 |
| CORPORATE | 812,087 | 739,657 | 19,000 | 53,430 |
| Property | 201,240 | 169,310 | 30,000 | 1,930 |
| Legal | 52,300 | 79,571 | 0 | -27,271 |
| Administration and Customer Care | 226,860 | 207,212 | 0 | 19,648 |
| Translation | 110,350 | 79,846 | 0 | 30,504 |
| Personnel and Training | 108,280 | 94,276 | 0 | 14,004 |
| Headquarters | 227,200 | 229,539 | 0 | -2,339 |
| Information Systems | 307,270 | 307,302 | 0 | -32 |
| Finance | 165,150 | 167,184 | 0 | -2,034 |
| Plas Tan y Bwlch | 353,930 | 643,408 | -15,402 | -274,076 |
| Engagement | 417,950 | 360,682 | 36,750 | 20,518 |
| New Website | 39,600 | 30,108 | 9,492 | 0 |
| Engagement - Young People (Grant & Well Being Routes | 55,500 | 0 | 55,500 | 0 |
| | 40,000 | 0 | 40,000 | 0 |
| Park Management Plan and Partners | 326,433 | 107,963 | 132,508 | 85,962 |
| Snowdon Partnership | 30,000 | 7,878 | 22,122 | 0 |
| Information Centres | 181,610 | 139,830 | 0 | 41,780 |
| Llyn Tegid | -56,970 | -58,808 | 0 | 1,838 |
| Car Parks | -447,440 | -417,017 | 10,000 | -40,423 |
| Litter Collection | 11,510 | 16,613 | 0 | -5,103 |
| Traffic and Transport | 5,000 | 0 | 0 | 5,000 |
| Visitor Facilities | 204,220 | 203,434 | 0 | 786 |
| | 3,372,080 | 3,107,988 | 339,970 | -75,878 |
| BALANCES | 0 | 0 | 0 | 0 |
| | 5,717,707 | 4,612,989 | 1,103,541 | 1,177 |
| TOTAL | | | | |
| Interest Earned | -23,000 | -12,307 | | -10,693 |
| Revenue Financing of Capital | 1,868,205 | -146,141 | 1,994,593 | 19,753 |
| Capital Charges adjustment | -567,800 | -567,800 | | 0 |
| | 6,995,112 | 3,886,741 | 3,098,134 | 10,237 |
| FINANCED FROM | | | | |
| National Park Grant | 3,745,263 | | | |
| Ley on Constituent Authorities | 1,248,420 | | | |
| Transfer from Reserves | 2,001,429 | | | |
| Revised Net Budget | 6,995,112 | | | |

| | Appendix 3 | | |
|--|-------------------|----------------|------------------|
| | (£) | (£) | (£) |
| Total Balances for 2020/21 | | | 3,108,371 |
| Transfers from Reserves | | | |
| Planning and Land Management | | | |
| Cader Idris | 6,825 | | |
| Gwesty Dewi Sant (St. Davids Hotel) | 1,129 | | |
| Pen y Pass and Llyn Tegid (WG Capital Grant) | 404 | | |
| Ogwen Centre (WG Capital Grant) | 687 | | |
| SMS Eden River | 15,102 | | |
| SMS Uwch Gwyrfai | 4,330 | | |
| National Grid - Maentwrog (West) | 13,755 | | |
| Harlech & Ardudwy Scheme | 15,846 | | |
| Planning - use of Section 106 reserve | 50,000 | 108,078 | |
| Corporate | | | |
| Plas Tan y Bwlch Redundancies - WG Grant | 25,402 | | |
| Engagement - WG Grant scheme re- Increasing awareness of plastic waste | 10,250 | 35,652 | |
| Transfers to Reserves | | | |
| Planning and Land Management | | | |
| Historic Creditor - Dolgellau Townscape Heritage Scheme | -47,001 | | |
| Historic Creditor - CAN Ogwen Scheme | -45,621 | | |
| Ysgwrn (Grant Scheme) | -6,482 | | |
| Dolgellau Townscape Heritage Scheme (Match Funding) | -137,563 | | |
| Carneddau (WG Capital Grant) | -66,397 | | |
| Ffridd Uchaf (WG Capital Grant) | -6,131 | | |
| Access (WG Capital Grant) | -25,000 | | |
| Planning System (WG Capital Grant) | -4,200 | | |
| Mobile Observatory (WG Capital Grant) | -8,358 | | |
| Llyn Cynwch WG Capital Grant) | -30,000 | | |
| Bwlch Mawr - Brithdir Route (WG Capital Grant) | -7,179 | | |
| Brithdir - Pen Ceunant Route (WG Capital Grant) | -70,000 | | |
| Gorseddau (grant cyfalaf Ll. Cymru) | -73,222 | | |
| Nant Gwynant (WG Capital Grant) | -40,000 | | |
| Cadair Idris (WG Capital Grant) | -100,000 | | |
| Llyn Llywelyn (WG Capital Grant) | -30,000 | | |
| Lon Gwyrfai (WG Capital Grant) | -15,000 | | |
| Admin. Fee for 20/21 works (SLSP Grant - Welsh. Gov) | -39,343 | | |
| Works to be completed in 21/22 and relevant admin. fee (SLSP Grant Welsh Gov.) | -158,571 | | |
| Ysgwrn | -19,706 | | |
| Ysgwrn (HLF Grant Scheme) | -10,082 | | |
| Dark Skies | -32,099 | | |
| ENRaW Scheme | -9,484 | | |
| Wnion Catchment Area Scheme | -2,577 | | |
| Totals Carried Forward | -984,016 | 143,730 | 3,108,371 |

| | Appendix 3 (continued) | | |
|---|-------------------------------|----------------|------------------|
| | (£) | (£) | (£) |
| Totals Brought Forward | -984,016 | 143,730 | 3,108,371 |
| SMS - Peatlands of Wales | -77,609 | | |
| National Grid (Maentwrog-East) | -118,560 | | |
| Celtic Rainforests (LIFE Grant Scheme) | -267,709 | | |
| NRW Scheme - Peatlands | -16,548 | | |
| Planning - Section 106 | -104,844 | | |
| Carneddau (HLF Grant Scheme) | -19,274 | | |
| Wardens Management (WG. Revenue Grant) | -58,214 | -1,646,774 | |
| Corporate | | | |
| Document Management System Budget | -50,000 | | |
| Snowdon Interpretation Scheme (WG. Capital Grant) | -20,000 | | |
| Snowdon Partnership Scheme (WG. Capital Grant) | -17,917 | | |
| Electric Vehicle Charging Points (WG. Capital Grant) | -12,289 | | |
| New Website (Capital) | -80,840 | | |
| Water Refill Stations (WG. Capital Grant) | -12,042 | | |
| Hafod Eryri (WG Capital Grant) | -143,217 | | |
| Headquarters - Heating System (WG Capital Grant) | -30,430 | | |
| Betws y Coed Info. Centre (WG Capital Grant) | -54,535 | | |
| Plas Tan y Bwlch (WG Capital Grant) | -233,799 | | |
| Energy Saving (WG Capital Grant) | -256 | | |
| Admin fees 20/21 (SLSP Grant - Welsh Gov.) | -60,702 | | |
| Works to be completed in 21/22 and relevant admin fee (SLSP Grant - Welsh Gov.) | -28,071 | | |
| Welsh Government Capital Grants | -314,530 | | |
| Engagement - Welsh Gov. Revenue Grant | -47,000 | | |
| New Website | -9,492 | | |
| Youth Manifesto (Welsh Gov. Grant) | -55,500 | | |
| Well-Being Routes (Welsh Gov. Grant) | -40,000 | | |
| Snowdon Partnership (Welsh Gov. Grant) | -26,950 | | |
| Car Parks (Welsh Gov. Grant) | -10,000 | | |
| Park Man. Plan & Partnerships - Eryri Fund Grants | -49,155 | | |
| Park Man. Plan & Partnerships - Snowdon Interpretation (WG grant) | -1,388 | | |
| Park Man. Plan & Partnerships - Welsh Gov. Grant | -31,022 | | |
| Park Man. Plan & Partnerships - CLIF Grant | -2,500 | | |
| Property (Welsh Gov. Grants) | -30,000 | -1,361,635 | -2,864,679 |
| Slippage and Other Costs (see Appendix 4) | -233,455 | | -233,455 |
| Balance available for re-allocation | | | 10,237 |

| | | Appendix 4 | |
|---|--------|-------------------|--|
| Snowdonia National Park Authority Slippage and other Costs 2020-21 | | | |
| | (£) | (£) | |
| Planning | | | |
| Additional Employment and Planning System | 70,000 | 70,000 | |
| Wardens | | | |
| Public Access - re-structuring budget | 6,000 | | |
| Wardens - North - re-structuring budget | 2,000 | | |
| Wardens - South - re-structuring budget | 9,000 | | |
| Wardens - Management- re-structuring budget | 15,000 | 32,000 | |
| Plas Tan y Bwlch | | | |
| Grant funding reserved for specific expenditure | 10,000 | 10,000 | |
| Park Management Plan & Partnerships | | | |
| Beaufort Research | 40,430 | | |
| Various Small Grants | 3,185 | 43,615 | |
| Corporate Management | | | |
| Contribution towards additional salary inflation contingency | 19,000 | 19,000 | |
| CAPITAL | | | |
| Cultural Heritage Capital Projects | 5,840 | | |
| Access and Warden Vehicles | 53,000 | 58,840 | |
| Total Slippage and other Costs 2020-21 | | 233,455 | |

| CAPITAL OUTTURN 2020/21 | | | | | | |
|--|------------------|----------------|-----------------|----------------|-----------------|----------------|
| | Net Budget | Expenditure | Income | Balance | Committed | Under / (Over) |
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management | | | | | | |
| CAN Ogwen scheme | 0.00 | -45,621 | 0 | 45,621 | -45,621 | 0 |
| Cader Idris | 0 | 6,825 | | -6,825 | 6,825 | 0 |
| Wardens Vehicles | 53,000 | 0 | 0 | 53,000 | -53,000 | 0 |
| Cultural Heritage | 96,280 | 46,444 | -3,005 | 52,841 | -52,841 | 0 |
| Dolgellau Townscape Heritage | 194,320 | 253,176 | -186,774 | 127,918 | -127,918 | 0 |
| Ysgwrn (HLF) | 0 | 34,011 | -40,493 | 6,482 | -6,482 | 0 |
| Carneddau | 119,187 | 52,790 | 0 | 66,397 | -66,397 | 0 |
| Access (Grant) | 25,000 | 0 | 0 | 25,000 | -25,000 | 0 |
| Peny Pass & Llyn Tegid (Grant) | 0 | 404 | 0 | -404 | 404 | 0 |
| Planning System (Grant) | 4,200 | | 0 | 4,200 | -4,200 | 0 |
| Mobile Observatory (Grant) | 75,000 | 66,642 | 0 | 8,358 | -8,358 | 0 |
| Ffridd Uchaf (Grant) | 39,000 | 32,869 | 0 | 6,131 | -6,131 | 0 |
| Llyn Cynwch (Grant) | 30,000 | 0 | 0 | 30,000 | -30,000 | 0 |
| Bwlch Mawr - Brithdir (Grant) | 50,328 | 43,149 | 0 | 7,179 | -7,179 | 0 |
| Brithdir - Pen Ceunant (Grant) | 70,000 | | 0 | 70,000 | -70,000 | 0 |
| Gorseddau (Grant) | 75,000 | 1,777 | 0 | 73,223 | -73,223 | 0 |
| Nant Gwynant (Grant) | 40,000 | 0 | 0 | 40,000 | -40,000 | 0 |
| Cadair Idris (Grant) | 100,000 | 0 | 0 | 100,000 | -100,000 | 0 |
| Llyn Llywellyn (Grant) | 30,000 | | 0 | 30,000 | -30,000 | 0 |
| Llwybr Gwyrfai (Grant) | 15,000 | 0 | 0 | 15,000 | -15,000 | 0 |
| St David's Hotel, Harlech | 0 | 1,129 | 0 | -1,129 | 1,129 | 0 |
| Woodlands (SLSP grant) | 0 | 26,405 | -40,130 | 13,725 | -13,725 | 0 |
| Tree Nursery (SLSP grant) | 0 | 37,928 | -46,569 | 8,641 | -8,641 | 0 |
| Ysgwrn (SLSP grant) | 0 | 31,231 | -133,200 | 101,969 | -101,969 | 0 |
| Paths (SLSP grant) | 0 | 103,989 | -114,385 | 10,396 | -10,396 | 0 |
| Ogwen - fibre (SLSP grant) | 0 | 20,000 | -22,000 | 2,000 | -2,000 | 0 |
| Morfa Dyffryn (SLSP grant) | 0 | 103,630 | -136,240 | 32,610 | -32,610 | 0 |
| Warden Vehicles (SLSP grant) | 0 | 52,880 | -57,047 | 4,167 | -4,167 | 0 |
| Access Equipment (SLSP grant) | 0 | 16,900 | -18,590 | 1,690 | -1,690 | 0 |
| Llyn Nantlle (SLSP grant) | 0 | 8,978 | -17,440 | 8,462 | -8,462 | 0 |
| Tree Nursery (WG grant) | 0 | 29,028 | -27,795 | -1,233 | 0 | -1,233 |
| IT equipment for the ERAMMP scheme | 0 | 7,302 | -7,302 | 0 | 0 | 0 |
| Equipment for the ENRAW scheme | 0 | 30,000 | -30,000 | 0 | 0 | 0 |
| Planning and Land Management sub-totals | 1,016,315 | 961,866 | -880,970 | 935,419 | -936,652 | -1,233 |

Appendix 5 (continued)

| CAPITAL OUTTURN 2020/21 | | | | | | |
|---|------------------|-------------------|-------------------|------------------|-------------------|----------------|
| | Net Budget | Expenditure | Income | Balance | Committed | Under / (Over) |
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management sub-totals | 1,016,315 | 961,866 | -880,970 | 935,419 | -936,652 | -1,233 |
| Corporate | | | | | | |
| IT replacement programme | 76,653 | 18,520 | 0 | 58,133 | -50,000 | 8,133 |
| New Website | 103,800 | 22,960 | 0 | 80,840 | -80,840 | 0 |
| Snowdon Partnership Scheme | 46,680 | 28,363 | 0 | 18,317 | -18,317 | 0 |
| Snowdon Interpretation Scheme | 20,000 | 0 | 0 | 20,000 | -20,000 | 0 |
| Snowdon Partnership (videos) | 0 | 400 | 0 | -400 | 400 | 0 |
| Electric Charging Points for Vehicles | 19,825 | 7,536 | 0 | 12,289 | -12,289 | 0 |
| Main Offices Boiler | 31,931 | 1,501 | 0 | 30,430 | -30,430 | 0 |
| Energy Saving (Grant) | 5,651 | 5,395 | | 256 | -256 | 0 |
| TAIS schemes | 33,677 | 68,059 | -47,235 | 12,853 | 0 | 12,853 |
| Water Refill Stations (Grant) | 12,042 | 0 | 0 | 12,042 | -12,042 | 0 |
| Plas Tan y Bwlch | 238,840 | 5,041 | 0 | 233,799 | -233,799 | 0 |
| Betws y Coed Information Centre (Grant) | 92,075 | 37,540 | 0 | 54,535 | -54,535 | 0 |
| Ogwen Centre (Grant) | 0 | 687 | 0 | -687 | 687 | 0 |
| Hafod Eryri (2018-19 grant) | 97,016 | 27,499 | 0 | 69,517 | -69,517 | 0 |
| Hafod Eryri (2019-20 grant) | 73,700 | 0 | 0 | 73,700 | -73,700 | 0 |
| Information Systems (SLSP grant) | 0.00 | 86,872 | -95,555 | 8,683 | -8,683 | 0 |
| Visitor Management (SLSP grant) | 0.00 | 59,830 | -65,805 | 5,975 | -5,975 | 0 |
| Two Electric Vehicles (SLSP grant) | 0.00 | 70,041 | -76,445 | 6,404 | -6,404 | 0 |
| Main Offices Heating (SLSP grant) | 0 | 206,375 | -247,500 | 41,125 | -41,125 | 0 |
| Solar Panels (SLSP grant) | 0 | 143,104 | -165,000 | 21,896 | -21,896 | 0 |
| Electric Charging Points (SLSP grant) | 0 | 46,905 | -51,595 | 4,690 | -4,690 | 0 |
| Welsh Govt. capital grants (to be allocated) | 0 | 0 | -314,530 | 314,530 | -314,530 | 0 |
| Corporate sub-totals | 851,890 | 836,628 | -1,063,665 | 1,078,927 | -1,057,941 | 20,986 |
| TOTAL | 1,868,205 | 1,798,494 | -1,944,635 | 2,014,346 | -1,994,593 | 19,753 |
| FINANCE | | | | | | |
| Financing capital from revenue | | -209,442 | | | | |
| SLSP grants administrative fee to reserve | | 99,185 | | | | |
| Historic creditor sums moved to reserve | | 92,622 | | | | |
| Capital grants from 2017/18 - 2019/20 utilised | | -324,001 | | | | |
| Grants and contributions in 2020/21 | | -1,944,635 | | | | |
| Grants and contributions relevant to expenditure in 2021/22 | | 487,777 | | | | |
| TOTAL | | -1,798,494 | | | | |

ITEM NUMBER:

| | |
|------------------|--|
| MEETING | Performance and Resources Committee |
| DATE | 13th July 2022 |
| TITLE | REVENUE AND CAPITAL OUTTURN REPORT 2021/22 |
| REPORT BY | Chief Finance Officer |
| PURPOSE | i. To approve the budget transfers, virements and carry forward from revenue and capital budgets as outlined in the report. ii. To approve the Capital Financing Statement. iii. To consider the departmental performance with regard to budgetary control. iv. To approve the proposed changes to reserves |

1. CONTEXT

- 1.1 The financial position of the services for 2021/22 confirms that the Authority has managed to keep within financial constraints with a net underspend of £516,324, (see Appendix 2). This surplus derives mainly from the additional income from the car parks and visitor facilities due to an exceptionally busy season.
- 1.2 A temporary time extension has been granted again this year for the completion and authorisation of the annual statement of accounts. The Authority is therefore requested to approve the final financial position for 2021/22 (and related financial transfers), as part of the production of the statutory financial statements (to be certified by the Chief Finance Officer by 31 August, and approved by the Authority by 30 November 2022).
- 1.3 It should be noted that some figures in this report may be adjusted during the accounts closure process (between now and 31/8/2022) and that all figures are subject to audit (between now and 31/11/2022). Any significant adjustments made to the statement of accounts will be further reported to the Authority after they have been audited.

2 GRANTS RECEIVED IN 2021/22

- 2.3 In December 2020 it was announced that there would be a 10% increase in the National Park core grant funding from the Welsh Government for 2021/22, which resulted in an additional funding of £374,526, as well as an additional £124,842 from

the constituent local authority levy. Also, during the year, a total of £1,238,885 additional 'one-off' grant funding as allocated to the Authority by the Welsh Government as follows:

£70,000 additional core revenue grant

£900,000 Sustainable Landscapes, Sustainable Places capital grant

£970,000

The two grants above are allocated for 2021/22 and the remainder are held in the Authority's reserves

2.4 In addition to the above the Authority received support grants due to the impact of the pandemic as follows:

| | |
|-----------------|--|
| £242,579 | Welsh Government Hardship Fund |
| <u>£26,306</u> | HMRC Job Retention Scheme Grant ('furlough') |
| <u>£268,885</u> | |

3. OUTLINE OF THE ACCOUNTS FINAL POSITION

3.1 This report presents a comparison, at service area level, between the revenue and capital expenditure plans for which the Authority had budgeted, and the actual final expenditure for 2021/22

3.2 Net expenditure for the year amounted to £4,804,228 which was £3,297,226 under the revised net budget of £8,101,033. This figure includes the impact of a significant amount of grants received in advance. The total gross capital expenditure for the year was £1,679,923.

3.3 £3,297,226 of balances are available before net transfers of £2,505,987 to specific reserves, and also there are slippages and commitments (to 2022/23) of some 2021/22 budget allocations to the value of £274,833. This brings the remaining balance available for reallocation to **£516,324**

4. FINAL REVENUE SUMMARY 2021/22

| Service Area | Original Net Budget | Virements | Revised Net Budget | Actual Expenditure | Under/ (Over) |
|--------------------------------|---------------------|----------------|--------------------|--------------------|------------------|
| | £ | £ | £ | £ | £ |
| Planning and Land Management | 1,545,500 | 74,767 | 1,620,267 | 1,043,627 | 576,640 |
| Corporate | 5,064,911 | 269,323 | 5,334,234 | 3,855,382 | 1,478,852 |
| Balances | 10,000 | - 10,000 | - | - | - |
| | | | - | | - |
| Interest Earned | - 8,000 | - | - 8,000 | - 11,612 | 3,612 |
| Financing Capital from Revenue | 1,636,048 | 109,955 | 1,746,003 | 507,881 | 1,238,122 |
| Capital Charges Adjustment | - 591,050 | | - 591,050 | - 591,050 | - |
| TOTAL | 7,657,409 | 444,045 | 8,101,454 | 4,804,228 | 3,297,226 |

4.1 Net Budget for 2021/22

The Authority has already been informed of the increase in the net basic revenue budget.

Further detail can be seen in Appendix 1 relating to transfers reported to the Authority in March, and any that have been implemented since.

4.2 Transfers from and to Reserves and Other Specific Costs

There is a balance of £3,297,226 before transfers to and from reserves. A summary of the breakdown of transfers are shown in the table below, along with slippage and other costs, with details in Appendix 3.

| | (£) | (£) | (£) |
|--|------------|------------|----------------|
| Total balances available for 2021/22 | | | 3,297,226 |
| Transfers from Reserves | | | |
| Planning and Land Management | 112,510 | | |
| Corporate | 116,592 | 229,102 | |
| Transfers to Reserves | | | |
| Planning and Land Management | -1,606,519 | | |
| Corporate | -1,128,601 | -2,735,120 | -2,506,018 |
| Slippage and Other Costs (Appendix 4) | -274,884 | | -274,884 |
| Balances available for distribution | | | 516,324 |

4.2 Departmental Outturn

Essential transfers to and from reserves within specific programmes or set aside in point 4.2 have already been identified.

The table below shows the position of each directorate level after taking into account the reserved and specific items brought forward within the 2021/22 budget:

| Directorate | Revised Net Budget | Actual Expenditure | Under/ (Over) | Committed | Under/ (Over) |
|-------------------------------|--------------------|--------------------|------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Planning and Land Management | 1,620,267 | 1,043,627 | 576,640 | 567,997 | 8,643 |
| Corporate | 5,334,234 | 3,855,382 | 1,478,852 | 981,617 | 497,235 |
| Balances | - | | - | | |
| | 6,954,501 | 4,899,009 | 2,055,492 | 1,549,614 | 505,878 |
| Interest Earned | - 8,000 | - 11,612 | 3,612 | | 3,612 |
| Capital Financed from Revenue | 1,746,003 | 507,881 | 1,238,122 | 1,231,294 | 6,828 |
| Capital Charges Adjustment | - 591,050 | - 591,050 | - | | |
| TOTAL | 8,101,454 | 4,804,228 | 3,297,226 | 2,780,908 | 516,324 |

The total additional income and underspend, after taking account of transfers to and from reserves, was **£516,324**.

4.4 Detailed Analysis

A more detailed breakdown in relation to each service of the expenditure and commitments for 2021/22 is provided in Appendix 2

4.5 Significant Variations

The services with variations over £10,000, in the figure of £516,324 which are a combination of net additional income and underspend are:

Authority Support - £13,080 underspend as a result of savings on travelling costs

Translation - £22,881 underspend due to the use of external translators.

Plas Tan y Bwlch – £77,272 overspend. The main overspends were on employment costs, energy and booking.com commission. There will be a better reflection in 2022/23 of the financial profile of the service, along with any further developments regarding new income streams.

Engagement – Underspend of around £18,000 due to delays on works to Hafod Eryri, therefore a delay in the related engagement work, along with an underspend on developing the new website.

Car Parks and Visitor Facilities – Around £480,138 more income was received during the year due to an exceptionally busy season.

4.6 Changes since previously reported

The last budget report presented to the Authority in March 2022 identified a likely outturn surplus of £100,000 compared to the actual outturn surplus of £516,324.

The Main reason for the difference is the income level for the car parks. It was noted previously that the intention was to allocate this surplus towards capital expenditure relating to property. Due to the significant amount of the surplus, we include this in this report for your consideration.

5. CAPITAL OUTTURN 2021/22

5.1 Details of the Capital budget, outturn and sources of funding appear in the summary below and in Appendix 5.

| | Net Budget | Expenditure | Income | Balance | Committed | Under/ (over) |
|------------------------------|------------------|------------------|-------------------|------------------|------------------|---------------|
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management | 1,071,850 | 889,428 | -680,691 | 863,112 | 866,785 | -3,672 |
| Corporate | 674,153 | 783,609 | -484,862 | 375,406 | 366,342 | 9,064 |
| Total | 1,746,003 | 1,673,037 | -1,165,552 | 1,238,518 | 1,233,127 | 5,391 |

5.2 The revised net budget of £1,746,003 and net expenditure of £507,880 leaves £1,238,123. After taking into account committed expenditure carried over to 2021/22 together with items specifically assigned (£1,231,288), it leaves and underspend of £6,829.

5.3 See appendix 5 for more detail relating to the assigned figure of £1,231,288.

6. RESERVES

- 6.1 See below o summary of usable funds with their current balances. It should be noted that a significant proportion of the following represents amounts already committed for specific purposes.

| Reserve Name | Balance 31/03/2021 | Movement | Balance 31/03/2022 |
|---------------------------------------|--------------------|----------------|--------------------|
| Capital Receipts Reserve | 163,791 | - | 163,791 |
| Section 106 Reserve | 294,844 | 162,387 | 457,231 |
| Revenue Grants Reserve | 2,108,647 | (366,006) | 1,742,641 |
| Capital Grants Reserve | 2,369,716 | (274,669) | 2,095,047 |
| Asset Management Reserve | 444,658 | 473,060 | 917,718 |
| Public Examination Reserve (Planning) | 225,000 | - | 225,000 |
| Match-funding Reserve | 1,073,890 | (82,492) | 991,398 |
| Slippage Reserve | 555,961 | 274,833 | 830,794 |
| Projects Reserve | 503,574 | 432,783 | 936,357 |
| Snowdon Infrastructure Reserve | 56,303 | - | 56,303 |
| Specific Risks Reserve | 424,160 | - | 424,160 |
| Staff Resilience Reserve | 120,000 | - | 120,000 |
| Commercial Risk Reserve | 100,000 | - | 100,000 |
| General Revenue Reserve (Balances) | 669,473 | 44,324 | 713,797 |
| | 9,110,017 | 664,220 | 9,774,237 |

6.2 Earmarking the Balance of Underspend and Additional

There is a balance of £516,324 from underspend and additional income from 2021/22 and it is available for reallocation on a one off basis. The recommendation is to transfer additional income from car parking fees and visitor facilities (£480,000) to the Asset Management Reserve. The remaining surplus (£44,324) will be added to the Authority's General Balances fund.

6.3 Summary of the Reserves

Below is a summary of the main movements within the reserves. See Appendix 6 for a description of the purpose of each individual reserve.

Section 106 Reserve

There was an increase of £163,237 to the reserve balance during the year. £198,000 was received in commuted sums, and £36,000 was paid out through a grant to Conwy Council.

Revenue Grants Reserve

This reserve holds the balance of unused revenue grants, received for use in the financial year and recognised as income in that financial year, but transferred to a reserve for future use. There was a net decrease of £366,006 in the reserve balance during the year.

Capital Grants Reserve

This reserve has been created on the same basis as the Revenue Grant Reserve. During 2021/22 grants were used and received resulting in a net decrease of £274,669.

Asset Management Reserve

There was an increase of £473,000 in the reserve balance in 2021/22. The additional income of £48,000 is shown here. There was also some use made of the reserve during the year.

Match funding reserve

During the year the reserve was used and added to resulting in a net increase of £82,492

Monies Carried Over Reserve

There was an increase of £274,833 in 2021/22. See appendix 4 for more information.

General Balances.

The 2021/22 outturn surplus of £44,324 is added to the fund which brings the current balance to £713,797.

7. TRANSFER BETWEEN BUDGETS WITH A VALUE OVER £30,000 FOR THE AUTHORITY'S ATTENTION

- 7.1 Part 3 of the Authority's Financial Regulations states the need to report to the Authority or to the Performance and Resources Committee on virements of over £30,000 between budgets, as follows:

| Amount | Transfer Approval |
|--------------------|--|
| £30,000 - £100,000 | Chief Executive, Chief Finance Officer and Chairman. Transfer to be reported to the next Authority for information only. |
| £100,000 or more | Decision by the Authority |

- 7.2 There have been no such transfers since the latest report on the 2021/22 budget in March 2022.

8. RECOMMENDATIONS

- 8.1 **To approve the virements in the revenue and capital budgets as outlined in part 4 (details in Appendix 1).**
- 8.2 **To approve the transfers to and from earmarked reserves as outlined in the table under paragraph 4.2 and Appendix 3.**
- 8.3 **To note the final position of the directorates and services re: budgetary control (paragraphs 4.3 to 4.6 and Appendix 2).**
- 8.4 **To approve the slippages and commitments (£274,833) in Appendix 4.**
- 8.5 **To approve the transfer of the £480,000 additional car park income to the Asset Management Reserve**
- 8.6 **Note that the surplus for 2021/22 financial year increases the General Balances (paragraph 6.3 General Balances)**
- 8.7 **To approve the Capital Financing Statement (part 5 and Appendix 5).**

| | |
|------------------|---|
| A MEETING | Performance and Resources Committee |
| DATE | 12th of July 2023 |
| TITLE | REVENUE AND CAPITAL OUTTURN REPORT 2022/23 |
| REPORT BY | Chief Finance Officer |
| PURPOSE | <ul style="list-style-type: none"> i. To approve the budget transfers, money transfers, and the money carried forward from the revenue and capital budgets in accordance with what was outlined in the report. ii. To approve the Capital Financing Statement. iii. To consider the departmental performance in relation to to budgetary control. iv. To approve the recommended changes to the reserves. |

1. CONTEXT

- 1.1 The final financial position of the services for 2022/23 confirms that the Authority has managed to stay within the financial restrictions with a net underspend of £486,655, (see Appendix 2). This surplus is mainly derived from additional bank interest as a result of the increase in interest rates as well as additional grants received from the Welsh Government.
- 1.2 The Authority aims to complete and authorize the statement of accounts within the extended timeframe suggested by the Welsh Government. However, as the 2021/22 accounts situation remains unresolved the Authority is in constant contact with Audit Wales. There is flexibility within the timetable as Audit Wales has indicated that they will not have the resources to start the audit until the end of the year. The Authority is required to approve the final financial position for 2022/23 (and relevant financial transfers), as part of the procedure for producing the statutory financial statements (to be certified by the Chief Finance Officer and approved by the Authority).
- 1.3 It should be noted that some figures in this report may be modified during the procedure of closing the accounts and that all figures are subject to audit. No specific time limit has been set but the Authority will aim to draw up draft accounts by July 31. The Authority will be further reported on any significant adjustments made in the statement of accounts and following the completion of the relevant audit.

2 GRANTS RECEIVED IN 2022/23

- 2.3 In March 2023, confirmation was received from the Welsh Government re. additional grant provision to the Authority for a total of £200,570 including a Capital amount of £156,000 and £44,570 in Revenue. The terms of the additional grant allowed expenditure on projects including some of the Authority's current plans. This meant that it was possible to identify a saving within the relevant services which has contributed to the general underspend. Later in the month further notice was received of a payment of £27,128 of unconditional additional revenue monies.
- 2.4 In addition to the additional grants from the Welsh Government, the first claim for 2022/23 - 2024/25 SLSP funding was successful for a total of £800,000. This money includes capital elements as well as revenue in the form of money for administering the grants and a contribution towards staff time to carry out the work. In addition, further funding was received from the SLSP for a joint grant project with other partners resulting in an income of £150,000 for the Authority in 2022/23.
- 2.5 During the year a three-year joint plan was agreed between the National Parks of Wales and the Welsh Government. The plan is worth £200k to the Authority with a successful claim made during 2022/23 in order to fund a Nature Restoration and Carbon Capture and Storage Officer within the Authority.
- 2.6 There was also a successful application for a grant of £65,000 for the BMW biodiversity project, the grant was not received until February with the work programmed for 2023/24. As a result the money has been calculated as a grant received in advance for 2023/24.
- 2.7 During the year the last grant payment was received for the LIFE Celtic Forests scheme. In addition to the usual payments from the other co-funders this payment was for £991,859. As the project will now continue until the autumn of 2027, a portion of this payment has already been set aside towards funding the plan until the end of the scheme, together with previous grants which have also been transferred to funds. It has already been reported to the Authority that there is a risk that the Authority will need to borrow money temporarily until the final grant payment is made.

3. OUTLINE OF THE ACCOUNTS' FINAL POSITION

- 3.1 This report presents a comparison, at service area level, between the revenue and capital expenditure plans that the Authority had budgeted for, and the actual final expenditure for 2022/23
- 3.2 The total net expenditure for the year was £5,130,603 which is £1,686,973 under the revised net budget of £6,817,576. The transfers to the Capital budget suggested in the March budget update have been disregarded in order to give an accurate reflection of the additional contribution required from the reserves when compared to the original budget. The transfers suggested in March represented transfers that would have been required for the expenditure projection. Appendix 3 sets out the necessary transfers based on the current outturn situation. The total gross capital expenditure for the year was £1,652,579.

- 3.3 There was £1,686,973 of money remaining before net transfers worth £738,799 to specific reserves, and slippages and commitments (to 2023/24) from some of the 2022/23 budget allocations worth £461,519. This brings the remaining balance available for reallocation to **£486,655**.

4. FINAL REVENUE SUMMARY 2022/23

| Service Area | Original Net Budget | Virements | Revised Net Budget | Actual Expenditure | Under/ (Over) |
|----------------------------|---------------------|----------------|--------------------|--------------------|------------------|
| | £ | £ | £ | £ | £ |
| Management | 1,595,967 | 182,842 | 1,778,809 | 1,255,155 | 523,654 |
| Corporate | 4,738,275 | 354,296 | 5,092,571 | 4,459,953 | 632,618 |
| Balances | 259,467 | - 259,467 | - | - | - |
| Interest Earned | - 8,000 | - | - 8,000 | - 135,654 | 127,654 |
| Revenue | 398,620 | 146,626 | 545,246 | 142,199 | 403,047 |
| Capital Charges Adjustment | - 591,050 | - | - 591,050 | - 591,050 | - |
| TOTAL | 6,393,279 | 424,297 | 6,817,576 | 5,130,603 | 1,686,973 |

4.1 Net Budget for 2022/23

The authority has already been informed of the increase in the net basic revenue budget.

In Appendix 1, there are further details regarding the transfers reported to the Authority in March and those that have been implemented since then.

4.2 Transfers from and to Reserves and Other specified Costs

There is a balance of £1,686,973 before transfers to and from the reserves. A summary of the analysis of the transfers is shown in the table below, together with other specific costs, with the details in Appendix 3.

| | (£) | (£) | (£) |
|--|----------|------------|----------------|
| Total balances available for 2022/23 | | | 1,686,973 |
| Transfers from Reserves | | | |
| Planning and Land Management | 336,295 | | |
| Corporate | 307,790 | 644,085 | |
| Transfers to Reserves | | | |
| Planning and Land Management | -742,860 | | |
| Corporate | -640,024 | -1,382,884 | -738,799 |
| Slippage and Other Costs (Appendix 4) | -461,519 | | -461,519 |
| | | | 0 |
| Balances available for distribution | | | 486,655 |

4.3 Departmental Outturn

Essential transfers from and to reserves within specific or earmarked programs have already been determined in point 4.2.

The table below shows the position of each directorate level after taking the reserved items and the specific ones brought forward within the 2021/22 budget into account:

| Directorate | Revised Net Budget | Actual Expenditure | Under/ (Over) | Committed | Under/ (Over) |
|-------------------------------|--------------------|--------------------|------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Planning and Land Management | 1,778,809 | 1,255,155 | 523,654 | 390,531 | 133,123 |
| Corporate | 5,092,571 | 4,459,953 | 632,618 | 406,741 | 225,878 |
| Balances | - | - | - | - | - |
| | 6,871,380 | 5,715,108 | 1,156,272 | 797,272 | 359,001 |
| Interest Earned | - 8,000 | - 135,654 | 127,654 | - | 127,654 |
| Capital Financed from Revenue | 545,246 | 142,199 | 403,047 | 403,047 | - |
| Capital Charges Adjustment | - 591,050 | - 591,050 | - | - | - |
| TOTAL | 6,817,576 | 5,130,603 | 1,686,973 | 1,200,319 | 486,655 |

The total additional income and underspend, after taking into account the transfers to and from reserves, was **£486,655**.

4.4 Detailed Analysis

A more detailed breakdown by service of the expenditure and commitments for 2022/23 is in Appendix 2.

4.5 Material Variations

A number of variations are funded from the surplus of other services which are under the control of the heads of service including the use of parking surplus for overspends on services such as Visitor Facilities, Litter Collection and the Corporate Property service. Following the allocation of money for this purpose, the variations over £10,000 within the services below which contribute to the total of £486,655 will be elaborated.

Tree Conservation and Agriculture – £133,962 underspend. There was expenditure on a number of grant projects where it was necessary to shift the expenditure against specific services/grants leaving a surplus within the service. The additional money from the Welsh Government has also contributed to almost £90,000 of underspend to create a surplus slipping into 2023/24 and contributing to the financial challenge. The nature of some of the projects within these services means that there is uncertainty in terms of the availability of grants and grant claims. It is possible that one year's surplus will tend to be needed to meet such situations in subsequent years where a deficit is identified.

Information Centres – An overspend of £11,286 as a result of confusion regarding tax invoices from Conwy Council which has meant additional expenditure of over £8k. A similar amount showed as an underspend in the 2021/22 accounts. Additional energy costs have also contributed to the shortfall.

Translation - £16,258 underspend arising from the use of external translators.

Plas Tan y Bwlch - £13,230 overspend. The main overspends are on employment, energy costs and ordering goods/food. However, the current situation is much more encouraging than the projected situation reported in March. This is mainly due to a significant increase in income as a result of invoices that had not been raised at the time. As a result the additional income has met a large part of the overspend.

Car Parks and Visitor Facilities - The car park and Llyn Tegid income was £185,955 and more than was budgeted for but as has already been mentioned, this money has been set aside for a shortfall within other services under the direction of the Head of Property. This includes £124,628 which is intended to be carried over to 23/24 for work programmed at Plas Tan y Bwlch and maintenance work on the authority's property such as car parks.

Wardens, Public Access and Yr Wyddfa Team - There is a significant underspend of £166,790 across these services. Around £90,000 of expenditure has been funded by the additional grant money from the Welsh Government which has meant reducing the expenditure level against the services and contributing to the saving.

Legal – There is an underspend of £26,421 which is a result of recovering £40,000 in legal costs in the Hillside case. A portion of the surplus money has been set aside for costs on the service's computer system for the next two years.

Personnel and Training – There is an underspend of £15,473 mainly as a result of vacancies and an underspend on the staff training budget.

Management and Partnerships Plan – Underspending is due to posts being vacant for a period while staff are on maternity leave. As well as this, there has been a significant underspend on the commissioning fund budget which has contributed to over £61,550. This is not unexpected as this budget has already been identified as money that can contribute to the financial challenge over the next few years.

Finance – An overspend of £23,907 mainly arising from the staffing situation and the work required as a result, as well as buying in a service for closing the 2021-22 accounts at the beginning of the year. There were also additional costs as the head of service was on maternity leave and a temporary head of service needed to be funded.

Bank Interest – The actual income received is much higher than the £8,000 budget and previous forecasts. This is mainly because the interest rates remain high and inflation is not falling at the predicted rate resulting in an additional interest income of £127,323.

4.6 Changes since previously reported

In the previous report on the budget that was put before the Authority in March 2023, a likely outturn of a surplus of £19,345 was noted. This varies significantly compared to the current situation which has a surplus of £486,655.

A number of reasons reported in part 4.5 have contributed with the significant differences arising from the underspend in Conservation, Woodland and Agriculture,

Public Access and Wardens services, the commissioning fund, the additional bank interest and the additional income at Plas Tan y Bwlch.

The additional grants received of £227,698 have now been used to fund expenditure within the services increasing the surplus amount within the Tree Conservation and Agriculture Service and Public Access and Wardens services. This intention was not clear when the budget was reported in March. As a result, this has contributed to a surplus available to be allocated to the financial challenge of budgeting for 2023/24 and 2024/25 taking into account the settlement of grant and stand/flat levy despite the increase in costs and wages for the Authority.

5 . CAPITAL OUTTURN 2022/23

5.1 Details of the Capital budget, outturn and funding sources appear in the summary below and Appendix 5:

| | Net Budget | Expenditure | Income | Balance | Committed | Under/ (over) |
|------------------------------|----------------|------------------|-------------------|----------------|----------------|------------------|
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management | 425,950 | 1,030,559 | -942,419 | 337,810 | 337,815 | -5 |
| Corporate | 119,296 | 622,019 | -567,960 | 65,237 | 65,232 | 5 |
| Total | 545,246 | 1,652,578 | -1,510,379 | 403,047 | 403,047 | 0 |

5.2 It has already been reported in part 3.2 that the Capital transfers suggested in the March budget update have been disregarded in order to present information based on the current situation.

The revised net budget of £545,246 and the net expenditure of £142,200 leaves £403,047 before transfers and slippage. However, these figures include SLSP grants as well as the joint SLSP scheme where £950,000 of income has been received and expenditure of only £447,512. These grant schemes represent £502,489 of the £607,703 which has been set aside to go into the funds for use in 2023/24 and beyond. A number of historic grant schemes which were not originally budgeted for have also been acted upon during the year with £369,909 of money from specific reserves needing to be transferred. Of the plans budgeted for there is £165,253 remaining earmarked as money to carry over to 23/24.

The proposed transfers into and from the funds together with the amount to be carried over amount to £403,047.

5.3 See appendix 5 for more detail regarding the committed figure of £403,047.

6. RESERVE FUNDS

- 6.1 See below a summary of the usable funds with their current balances before the transfer of the underspend of £486,655. It should be noted that a significant portion of the below represents amounts that have already been committed for specific purposes.

| Reserve Name | Balance 31/03/2022 | Movement | Balance 31/03/2023 |
|---------------------------------------|--------------------|------------------|--------------------|
| Capital Receipts Reserve | 163,791 | - | 163,791 |
| Section 106 Reserve | 484,505 | 112,529 | 597,034 |
| Revenue Grants Reserve | 1,752,371 | (176,947) | 1,575,424 |
| Capital Grants Reserve | 2,094,437 | 94,267 | 2,188,704 |
| Asset Management Reserve | 918,594 | (28,030) | 890,564 |
| Public Examination Reserve (Planning) | 225,000 | - | 225,000 |
| Match-funding Reserve | 986,397 | (114,141) | 872,256 |
| Slippage Reserve | 775,133 | 51,619 | 826,752 |
| Projects Reserve | 941,671 | 16,068 | 957,739 |
| Snowdon Infrastructure Reserve | 56,303 | - | 56,303 |
| Specific Risks Reserve | 424,160 | (40,617) | 383,543 |
| Staff Resilience Reserve | 120,000 | (5,238) | 114,762 |
| Commercial Risk Reserve | 100,000 | - | 100,000 |
| General Revenue Reserve (Balances) | 719,708 | (70,321) | 649,387 |
| | 9,762,071 | (160,811) | 9,601,260 |

6.2 Allocation of Balance and Underspend and Additional Income

A balance of £486,655 of underspends and additional income from 2022/23 is available to be re-allocated on a one-off basis. It is recommended that the additional income resulting from the additional grants from the Welsh Government (£227,698) be transferred to funds in order to contribute towards the deficit in the 2023/24 budget. The deficit identified in the original budget for 2023/24 was £778,953 including £459,310 of a contribution to be identified. At the time there was no certainty regarding certain grants or if specific funds would be available for some of the plans. It is expected that the first budget update in September will provide a better picture of the situation and the deficit to be financed. It is recommended that the rest of the surplus money from 2022/23 be set aside in funds for this purpose for the time being with the necessary amount to be transferred to the 2023/24 budget and the rest to be kept in reserve for the deficit in 2024/25. The recommendation is to divide this surplus between Specific Risk Funds - £160,000, Staff Resilience - £160,000 and the General Fund (balances) - £166,655.

6.3 Analysis of Funds

Below is a breakdown of the main movements within the funds. See Appendix 6 for a description and purpose of each fund.

Section 106 Fund

There was an increase of £112,529 in the fund during the year. £74,594 was received in commuted sums and one 'First Homebuy' grant was awarded via Conwy Council for £14,024. In addition, £52,320 was received from the National Grid for specific

plans to be managed over the next five years by the Conservation, Woodland and Agriculture service.

Revenue Grants Fund

This fund holds the balance of unused revenue grants, received in the financial year and recognized as income in that financial year, but transferred to a fund for future use. There was a net reduction of £176,947 during the year.

Capital Grants Fund

This fund has been created on the same premise as the Revenue Grants Fund. During 2022/23 grants were used and received meaning a net increase of £94,267 in the fund.

Asset Management Fund

There was a reduction of £28,030 in the Fund during 2022/23.

Match Funding Fund

During the year use and addition meant a net reduction of £114,141.

Staff Resilience Fund

£5,328 was used from this fund during 2022/23. The transfer recommended above would add £160,000 to this fund.

Specific Risk Fund

There is a net reduction of £40,617 in this fund following the 2022/23 expenditure. The transfer recommended above would add £160,00 to this fund.

Carry-Over Fund

Transfers of £409,900 were utilised from this fund for use in 2022/23. There is an increase of £461,519 in 2022/23 based on the above recommendation that would result in a net increase of £51,619. See Appendix 4 for more details.

General Balances

Transfers of £70,321 were made from this fund for use in 2022/23. The transfers recommended above for the surplus of £166,655 would mean a net increase of £96,334 in this Fund.

7. TRANSFERS BETWEEN BUDGETS WORTH OVER £30,000 FOR THE ATTENTION OF THE AUTHORITY

- 7.1 Part 3 of the Authority's Financial Regulations states the need to report to the Authority or the Performance and Resources Committee on transfers worth over £30,000 between budgets, as follows:

| Sum | Transfer Approval |
|--------------------|--|
| £30,000 - £100,000 | Chief Executive, Chief Finance Officer and the Chairman. Transfer to be reported to the next Authority for information only. |
| £100,000 or more | Authority Decision |

- 7.2 There has been one transfer since the last report for funding Capital expenditure on vehicles to the Conservation, Woodland and Agriculture service. £35,409 was transferred from the service's revenue budget as there was a significant underspend.

8. RECOMMENDATIONS

- 8.1 Approval of the transfers in the revenue and capital budgets as outlined in part 4 (details in Appendix 1).**
- 8.2 To approve the transfers to and from the earmarked reserves as outlined in the table under paragraph 4.2 and Appendix 3.**
- 8.3 To identify the final position of the directorates and services in terms of budgetary control (paragraph 4.3 to 4.6 and Appendix 2)**
- 8.4 To approve the slippages and commitments (£461,519) in Appendix 4.**
- 8.5 To note that the underspends relating to the 2022/23 financial year will increase the General Balances, the Staff Resilience Fund and the Specific Risks Fund.**
- 8.6 Approve the Capital Financing Statement (part 5 and Appendix 5).**

| | |
|------------------|---|
| A MEETING | Performance and Resources Committee |
| DATE | 10th of July 2024 |
| TITLE | REVENUE AND CAPITAL OUTTURN REPORT 2023/24 |
| REPORT BY | Chief Finance Officer |
| PURPOSE | <ul style="list-style-type: none"> i. To approve the budget transfers, money transfers, and the money carried forward from the revenue and capital budgets in accordance with what was outlined in the report. ii. To approve the Capital Financing Statement. iii. To consider the departmental performance in relation to to budgetary control. iv. To approve the recommended changes to the reserves. |

1. CONTEXT

- 1.1 The final financial position of the services for 2023/24 confirms that the Authority has managed to stay within the financial restrictions. There was concern during the year that the Authority would be facing a deficit at the end of the year, but with the 'Grant in Aid' that was received at the end of the year from the Welsh Government, the Authority managed to avoid this eventuality.
- 1.2 The Authority aims to complete and authorise the statement of accounts within the extended timeframe suggested by the Welsh Government. However, due to the delays getting the 2021/22 account audited, and the knock-on effect of this on the 2022/23 financial statements, Audit Wales have noted that they do not have the resources to complete the 2023/24 audit until after the end of the calendar year. There is flexibility within the timetable as Audit Wales has indicated that they will not have the resources to start the audit until the end of the year. The Authority is required to approve the final financial position for 2023/24 (and relevant financial transfers), as part of the procedure for producing the statutory financial statements (to be certified by the Chief Finance Officer and approved by the Authority).
- 1.3 It should be noted that some figures in this report may be modified during the procedure of closing the accounts and that all figures are subject to audit. No specific time limit has been set but the Authority will aim to draw up draft accounts by July 31. The Authority will be further reported on any significant adjustments made in the statement of accounts and following the completion of the relevant audit.

2. GRANTS RECEIVED IN 2023/24

- 2.1 In March 2024, confirmation was received from the Welsh Government re. additional grant provision to the Authority for a total of £2,067,300 including a Revenue amount of £1,205,000 and £862,300 in Capital. The terms of the additional grant allowed expenditure on projects including repairs at Hafod Eryri, to address capital maintenance backlogs and other capital pressures/priorities. £1.3m of the total sum was available to displace expenditure made from non-exchequer sources and savings made can be utilised in 2024/25 in order to close the deficit.
- 2.2 In addition to the additional grants from the Welsh Government, the second claim for 2022/23 - 2024/25 SLSP funding was successful for a total of £800,000. This money includes capital elements as well as revenue in the form of money for administering the grants and a contribution towards staff time to carry out the work.
- 2.3 During the year a three-year joint plan was agreed between the National Parks of Wales and the Welsh Government. The plan is worth £200k to the Authority with a successful claim made during 2023/24 in order to fund a Nature Restoration and Carbon Capture and Storage Officer within the Authority.
- 2.7 In October 2023, the Authority received confirmation that it had been successful in a grant worth a total of £617,346.89 from WCVA for Local Places for Nature funding 2023-25. £332,945 of this amount was relevant to 2023/24, with the remainder to be spent in 2024/25. The main purpose of this project is to improve access to nature across Eryri.

3. OUTLINE OF THE ACCOUNTS' FINAL POSITION

- 3.1 This report presents a comparison, at service area level, between the revenue and capital expenditure plans that the Authority had budgeted for, and the actual final expenditure for 2023/24
- 3.2 The total net expenditure for the year was £4,674,970 which is £3,218,775 under the revised net budget of £7,871,333. This reflects the additional grant income received at the end of the financial year worth £2,067,300, as well as additional income from projects including Local Places for Nature, Eryri Fringes and Car Park income which has once again exceeded the budget. Attachment 3 notes the necessary transfers to and from reserves based on the current outturn position. The total capital expenditure for the year was £2,110,439 compared with £1,652,579 for the previous year (attachment 5). This level of expenditure reflects the success of officers in executing projects such as SLSP, Dolgellau Heritage Scheme, software upgrading and a number of other capital projects.
- 3.3 There was £3,218,775 of money remaining before net transfers to specific reserves, and slippages and commitments It is suggested that any monies remaining be earmarked in order to meet the financial challenge over the coming years, There is a balance of £633,344 available to re-purpose as a result of underspends as well as the addition grant from Welsh Government.

4. FINAL REVENUE SUMMARY 2023/24

| Service Area | Original Net Budget | Virements | Revised Net Budget | Actual Expenditure | Under/ (Over) |
|-----------------|---------------------|----------------|--------------------|--------------------|------------------|
| | £ | £ | £ | £ | £ |
| Management | 2,654,955 | 75,666 | 2,730,621 | 2,249,359 | 481,262 |
| Corporate | 4,692,341 | 406,562 | 5,098,903 | 3,571,496 | 1,527,407 |
| Balances | 261,600 | - 231,600 | 30,000 | - | 30,000 |
| Interest Earned | - 28,000 | - 92,000 | - 120,000 | - 294,050 | 174,050 |
| Revenue | 503,970 | 218,889 | 722,859 | - 283,218 | 1,006,077 |
| Adjustment | - 591,050 | - | - 591,050 | - 591,050 | - |
| TOTAL | 7,493,816 | 377,517 | 7,871,333 | 4,652,537 | 3,218,796 |

4.1 Net Budget for 2023/24

The authority has already been informed of the increase in the net basic revenue budget.

In Appendix 1, there are further details regarding the transfers reported to the Authority in March and those that have been implemented since then.

4.2 Transfers from and to Reserves and Other specified Costs

There is a balance of £3,218,796 before transfers to and from the reserves. A summary of the analysis of the transfers is shown in the table below, together with other specific costs, with the details in Appendix 3.

| | (£) | (£) | (£) |
|--|------------|------------|----------------|
| Total balances available for 2022/23 | | | 3,218,796 |
| Transfers from Reserves | | | |
| Planning and Land Management | 148,032 | | |
| Corporate | 293,901 | 441,933 | |
| Transfers to Reserves | | | |
| Planning and Land Management | -313,189 | | |
| Corporate | -2,414,810 | -2,727,999 | -2,286,066 |
| Slippage and Other Costs (Appendix 4) | -299,370 | | -299,370 |
| | | | 0 |
| Balances available for distribution | | | 633,344 |

4.3 Departmental Outturn

Essential transfers from and to reserves within specific or earmarked programs have already been determined in point 4.2. The table below shows the position of each directorate level:

| Directorate | Revised Net Budget | Actual Expenditure | Under/ (Over) | Committed | Under/ (Over) |
|-------------------------------|--------------------|--------------------|------------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Planning and Land Management | 2,730,621 | 2,249,359 | 481,262 | 319,888 | 161,374 |
| Corporate | 5,098,903 | 3,571,496 | 1,527,407 | 1,229,488 | 297,919 |
| Balances | 30,000 | - | 30,000 | 30,000 | - |
| | 7,859,524 | 5,820,854 | 2,038,670 | 1,579,376 | 459,294 |
| Interest Earned | - 120,000 | - 294,050 | 174,050 | - | 174,050 |
| Capital Financed from Revenue | 722,859 | - 260,784 | 983,643 | 983,643 | - |
| Capital Charges Adjustment | - 591,050 | - 591,050 | - | - | - |
| TOTAL | 7,871,333 | 4,674,970 | 3,196,363 | 2,563,019 | 633,344 |

4.4 Detailed Analysis

A more detailed breakdown by service of the expenditure and commitments for 2023/24 is available in Appendix 2.

4.5 Material Variations

Any variations and deficits in the budget have been funded from the additional grant received at the end of the year. Below is a brief explanation of the variations over £10,000 within the services below which contribute to the total of £633,344 to be reallocated.

Tree Conservation and Agriculture – £169,504 underspend. There was expenditure on a number of grant projects where it was necessary to shift the expenditure against specific services/grants leaving a surplus within the service. Additional money from the Welsh Government has also contributed to the underspend to create a surplus slipping into 2024/25 and contributing to the financial challenge. The nature of some of the projects within these services means that there is uncertainty in terms of the availability of grants and grant claims. It is possible that one year's surplus will tend to be needed to meet such situations in subsequent years where a deficit is identified.

Plas Tan y Bwlch - £60,627 underspend. The budget for gas and electricity was increased significantly in light of the concerns relating to the effects of increasing energy costs on the building. Luckily the true cost of energy was not as high as expected, resulting in a saving in the budget.

Car Parks and Visitor Facilities - The car park and Llyn Tegid income was £221,363 more than was budgeted.

Wardens, Public Access and Yr Wyddfa Team - There is a significant underspend of £81,797 across these services as a result of savings on salaries, and less expenditure on revenue projects as a result of prioritising capital projects such as SLSP within the department.

Property – There was £83,418 overspend as a result of expenditure on repairs and maintenance that could not be avoided.

Legal – There is an overspend of £41,433 as a result of additional costs relating the court case in relation to the mast at Pen y Pass.

Management and Partnerships Plan – Underspending is due to posts being vacant for a period while staff are on maternity leave. As well as this, there has been a significant underspend on the commissioning fund budget. This is not unexpected as this budget has already been identified as money that can contribute to the financial challenge over the next few years.

Engagement – Overspend of £51,289 as a result of vacant posts in the department.

Finance – An underspend of £37,789 which will be earmarked to upgrade the finance system in over the coming years.

Bank Interest – The actual income received is much higher than the £120,000 budget and previous forecasts. This is mainly because the interest rates remain high and inflation is not falling at the predicted rate resulting in an additional interest income of £174,050.

4.6 Changes since previously reported

As noted previously, the Authority has successfully avoided ending the year in a deficit as a result of receiving additional grant funding at the end of the year. This grant funding has also allowed the Authority to carry over income from car parks, and information centres etc over to 2024/25 in order to meet the financial challenge. This money will be held in the reserves until needed.

5. CAPITAL OUTTURN 2023/24

5.1 Details of the Capital budget, outturn and funding sources appear in the summary below and Appendix 5:

| | Net Budget | Expenditure | Income | Balance | Committed | Under/ (over) |
|------------------------------|-------------------|--------------------|-------------------|------------------|------------------|----------------------|
| | (£) | (£) | (£) | (£) | (£) | (£) |
| Planning and Land Management | 290,260 | 1,106,661 | -1,310,073 | 493,672 | 493,672 | 0 |
| Corporate | 432,599 | 1,003,778 | -1,083,584 | 512,405 | 512,405 | 0 |
| Total | 722,859 | 2,110,439 | -2,393,657 | 1,006,077 | 1,006,077 | 0 |

5.2 The revised net budget of £722,859 and the net expenditure of -£260,784 leaves £983,643 before transfers and slippage. These figures include the additional grant income of £804,000 as well as SLSP grants and a number of historic grant projects that were executed during the year, where a budget was not originally set up for them.

5.3 See appendix 5 for more detail

6. RESERVE FUNDS

6.1 See below a summary of the usable funds with their current balances. It should be noted that a significant portion of the below represents amounts that have already been committed for specific purposes.

| Reserve Name | Balance 31/03/2023 | Movement | Balance 31/03/2024 |
|---------------------------------------|--------------------|------------------|--------------------|
| Capital Receipts Reserve | 163,791 | - | 163,791 |
| Section 106 Reserve | 597,034 | 62,397 | 659,431 |
| Revenue Grants Reserve | 1,387,388 | (125,706) | 1,261,682 |
| Capital Grants Reserve | 2,114,265 | (277,187) | 1,837,078 |
| Asset Management Reserve | 1,002,014 | (265,073) | 736,941 |
| Public Examination Reserve (Planning) | 225,000 | - | 225,000 |
| Match-funding Reserve | 898,889 | | 898,889 |
| Slippage Reserve | 358,179 | 58,809 | 299,370 |
| Projects Reserve | 1,044,694 | 4,763 | 1,049,457 |
| Snowdon Infrastructure Reserve | 56,303 | - | 56,303 |
| Specific Risks Reserve | 668,476 | - | 668,476 |
| Staff Resilience Reserve | 399,672 | - | 399,672 |
| Commercial Risk Reserve | 100,000 | - | 100,000 |
| Financial Hardship Reserve | - | 1,701,734 | 1,701,734 |
| General Revenue Reserve (Balances) | 1,100,256 | - | 1,100,256 |
| | 10,115,961 | 1,159,737 | 11,158,080 |

6.2 Allocation of Balance and Underspend and Additional Income

A balance of £633,344 of underspends and additional income from 2023/24 is available to be re-allocated on a one-off basis. It is recommended that this sum is transferred to the Financial Hardship Reserve in order to contribute towards the deficit in the 2024/25 onwards. The deficit identified in the original budget for 2023/24 was around £400k, but as a result of the grant received specifically to meet this deficit, we now have funds to reallocate. It is expected that the first budget update in September will provide a better picture of the situation and the deficit to be financed. It is recommended that the rest of the surplus money from 2023/24 be set aside in the Financial Hardship Reserve for this purpose for the time being with the necessary amount to be transferred to the 2024/25 budget and the rest to be kept in reserve for the deficit in 2025/26.

6.3 Analysis of Reserves

Below is a breakdown of the main movements within the reserves.

Section 106 Reserve

There was an increase of £62,397 in the fund during the year. Movement within this reserve is dependent on the number of relevant planning applications received.

Revenue Grants Reserve

This reserve holds the balance of unused revenue grants, received in the financial year and recognised as income in that financial year, but transferred to a reserve for future use. There was a net reduction of £125,706 during the year.

Capital Grants Reserve

This reserve has been created on the same premise as the Revenue Grants Fund. During 2023/24 grants were used and received meaning a net decrease of £277,187 in the reserve.

Asset Management Reserve

There was a reduction of £265,073 in the reserve during 2023/24 following expenditure on Plas Tan y Bwlch and Hafod Eryri.

Match Funding Reserve

During the year there was no movement in this reserve. This reserve allows the Authority to seek additional financing from external partnership and operate above the baseline budget.

Staff Resilience Reserve

There was no movement in this reserve in 2023/24. The funds in this reserve are earmarked for buying in services as needed to meet the Authority's needs due to long term absences or to complete specific elements of work.

Specific Risk Reserve

There was no expenditure in 2023/24. The purpose of this reserve is to address any possible cuts to the budget, considering there is uncertainty regarding future grant settlements.

Financial Hardship Reserve

This reserve was set up in 2023/24 to address the financial challenge that faces the Authority. The funds in this reserve derive from underspends in the 2023/24 budget, as well as commercial income from car parks etc following the receipt of the Grant in Aid from the Welsh Government late in the year. It is also recommended that the remaining unallocated surplus of £633k is earmarked in this reserve which would bring the total balance to £2,335,068.

General Balances

There is an expectation that the Authority keeps funds in reserve for any substantial unforeseen costs that may arise at short notice. There have been no transfers to the general balances in 2023/24 as any surplus funds have been allocated to the financial hardship reserve.

7. TRANSFERS BETWEEN BUDGETS WORTH OVER £30,000 FOR THE ATTENTION OF THE AUTHORITY

7.1 Part 3 of the Authority's Financial Regulations states the need to report to the Authority or the Performance and Resources Committee on transfers worth over £30,000 between budgets, as follows:

| Sum | Transfer Approval |
|--------------------|--|
| £30,000 - £100,000 | Chief Executive, Chief Finance Officer and the Chairman. Transfer to be reported to the next Authority for information only. |
| £100,000 or more | Authority Decision |

7.2 There has been no such transfer since the last report.

8. RECOMMENDATIONS

- 8.1 Approval of the transfers in the revenue and capital budgets as outlined in part 4 (details in Appendix 1).**
- 8.2 To approve the transfers to and from the earmarked reserves as outlined in the table under paragraph 4.2 and Appendix 3.**
- 8.3 To identify the final position of the directorates and services in terms of budgetary control (paragraph 4.3 to 4.6 and Appendix 2)**
- 8.4 To approve the slippages and commitments (£299,730) in Appendix 4.**
- 8.5 To approve the transfer of the underspends relating to the 2023/24 financial year to the Financial hardship Reserve, rather than increase the General Balances.**
- 8.6 Approve the Capital Financing Statement (part 5 and Appendix 5).**