



NPA/21/009

Dartmoor National Park Authority

5 March 2021

2021/22 Budget and Medium Term Financial Plan 2022 to 2024

Report of the Head of Business Support

- Recommendation: **That Members:**
- (i) **approve the 2021/22 budget and note the indicative budgets for 2022/23 and 2023/24 as shown in Appendices 1 – 3.**
 - (ii) **agree that fees and charges should remain unchanged for 2021/22 as set out in section 5 of the report.**
 - (iii) **approve the capital strategy as set out in section 6 of the report.**
 - (iv) **approve the allocation of reserve balances as set out in Section 7 and Appendix 6.**

1 Background

- 1.1 The Authority is required by statute to set a balanced annual budget. The basis for the revenue and capital expenditure is the pursuit of the 'Special Purposes' for which the National Parks were designated in the Environment Act 1995 (the Act). Section 65 of the Act determines the purposes as: conserving and enhancing the natural beauty, wildlife and cultural heritage of National Parks and promoting opportunities for the understanding and enjoyment of the Parks by the public. The Authority also has a duty, in pursuit of the two purposes, to seek to foster the economic and social well-being of local communities within the National Park.
- 1.2 The key source of funding for the Authority is National Park Grant (NPG) which is paid by the Department of the Environment, Food and Rural Affairs (Defra). Currently NPG accounts for over 80% of total income. At the time of writing this report Defra has yet to confirm how much NPG the Authority will receive in 2021/22 and has no plans to indicate what level of NPG will be forthcoming beyond this. The delay in announcing NPG has an obvious impact on our ability to plan over both the short and medium term: officials have indicated that a flat-line grant is the most realistic outcome for 2021/22, there is no indication of the level of grant for 2022/23 and 2023/24.

2 Financial Context

- 2.1 The budget has been prepared against a background of unprecedented uncertainty. In particular, the Government's planned Comprehensive Spending Review (CSR), which would have set our grant level for the next three years, was effectively postponed due to the Covid-19 pandemic and government departments were provided with a one-year settlement.
- 2.2 Given the above context, there are two fundamental messages to take from this report:
- (i) the proposed budget for 2021/22 'balances', i.e. it is affordable within the limits of our resources; it will pay for the scheduled delivery of our Business Plan and National Park Management Plan targets without resorting to any programme cuts.
 - (ii) budget projections for 2022/23 and beyond are much less certain, and there is a high probability that we will need to adjust our work programmes from 2022/23 onwards. The impact on our programmes is very much dependant on the outcome of the CSR and the long-term economic impact of Covid 19, as well as any changes in delivery that Defra might wish us to make in response to the (Glover) Landscapes Review.
- 2.3 From the perspective of reasonable financial certainty over the medium term (i.e. the next three years), this position is not satisfactory, and continues the situation that we found ourselves in at the start of 2020/21. We were supposed to receive a new three-year settlement starting in 2020/21. That settlement, part of the planned 2019 CSR, did not happen because of Brexit-related issues, and was postponed until 2020. Instead, we received a one year-extension to our Grant for 2020/21, but at the 2019 rate without any allowance for inflation. The (2020) CSR was postponed again because of the impact of Covid 19. Consequently, for 2021/22 Defra has indicated that we are likely to receive a Grant at the same level as 2019; at the time of writing this report, this had not been confirmed.
- 2.4 We are currently experiencing a series of cuts to the real-terms value of our Defra grant, because no allowance has been made for increases in our core costs (such as nationally agreed pay awards that we have no influence or control over). We had projected a worsening budget deficit position this time last year but planned to 'hold out' from taking remedial action until we had certainty over the CSR. That remains our approach again this year, but we cannot adopt this 'wait and see' approach indefinitely, because – at some point - we will not have sufficient reserves to continue to prop up our spending plans. The likely state of the country's finances when we do finally exit the current pandemic makes any increase in core grant unlikely despite Manifesto commitments; more realistic is continued stand still or further significant cuts to our core grant from Defra.
- 2.5 As a result of the current situation we have avoided, wherever possible, building in any significant 'new' costs into future years to avoid making a potentially difficult situation from 2022 onwards even worse. We have kept very closely to the Authority's current priorities and have not expanded programmes except where additional external funding has become available.

2.6 The financial outlook from 2022/23 onwards may be extremely difficult as the economic impact of dealing with Covid becomes clearer. The funding of public services will be a key issue for the Government to address. If that approach involves significant cuts in grant then all English National Park Authorities will come under severe pressure in delivering their programmes, particularly the 4 priorities that have been established through National Parks England:

- Dealing with the impacts of Climate Change
- Nature and Wildlife recovery in National Parks
- The future of Farming and Land Management
- National Parks for everyone: improving access and diversity.

2.7 We have developed the 2021/22 budget with an eye to the future by limiting new long-term funding commitments. However, Members need to understand the potential implications of future cuts on the Authority's objectives, deep and sustained cuts will require us to review our organisational structure and further reduce our work programmes.

2.8 Clearly, we are unable to provide any detailed proposals for dealing with cuts in Government funding unless and until the scale of such a cut in funding is known. However, we can illustrate some potential impacts in general terms. A standstill grant, with no allowance for inflation, is effectively a cut in real terms. Our current projection is that our existing deficit will grow in excess of £400k over the next five years should NPG not be adjusted for inflation. Some Members will recall that between 2010 and 2015 National Park Grant in England fell by nearly 40% in real terms and that led to significant programme cuts and reductions in staff numbers.

2.9 For 2021/22 we are in limbo until we know the future of our long-term funding. The use of our reserve balances is an appropriate mechanism for bridging the gap until the future is clearer. The outcome may prove to be much better than the bleak scenarios painted here. But if we are forced to respond to cuts, no one should be in any doubt that this may significantly affect our ability to deliver current Authority and Management Plan objectives.

3 2020/21 Budget and Medium Term Financial Plan Overview

3.1 The 2021/22 Budget and indicative financial plans for 2022-24 can be found at Appendices 1 to 3. The Authority does not build each annual budget on an incremental basis, choosing instead to zero-base each year. Assumptions used are:

- Pay Award (the single largest area of expenditure is staff salaries) - a zero pay award in 2021/22 and then an annual 2% increase has been assumed for the following two years. A 1% increase in pay, if awarded in year one, would cost around £36k; a provision for this is included within earmarked reserves. No pay award in years two and three would reduce the budgets by circa £36k and £75k respectively.
- Inflation and price increases: are only included after discussion with suppliers / service providers.
- External grant income: only included if confirmed.
- Fees and charges income: target budgets are estimated using historical and trend data (see also section 5 of this report)

- NPG: for planning purposes the MTFP assumes that the funding settlement will be flat cash (i.e. the same as for 2019/20 and 2020/21)

3.2 It is proposed that the budget gap for 2021/22 is met from the 2020/21 forecast surplus (£110k at month 10) which enables setting a “balanced budget” without drawing on existing reserve balances and reflects the impact of Covid 19, where work programmes have slipped.

3.3 The forecast budget gap in years two and three, if they were to remain unchanged, could be met from reserves. However, it is too early to make changes at this stage until we get more clarity from the CSR.

No increase in NPG	Budget Gap / (Surplus) £
2020-2021 (to be met from reserves)	112,895
2021-2022	86,286
2022-2023	58,375
Total	217,556

3.4 If Defra were to apply an uplift of 1% to NPG in years two and three the deficit would be halved in year two and in year 3 we would have an ability to invest in expanded work programmes (based on the current MTFP):

Impact of a 1% increase in NPG in years two and three only	Budget Gap / (Surplus) £
2020-2021	112,895
2021-2022	48,025
2022-2023	(18,626)
Total	102,294

3.5 If increased core funding from Defra is not forthcoming in the near future, through the Spending Review (or other sources) then we will need to take some tough decisions to adjust our work programmes in order to set an affordable and balanced budget in future years. To keep calling on Reserves for more than one year is not sustainable. Similarly, as we have built the 2021/22 budget assuming a flat cash settlement, if this is not the case, a revised budget may have to be brought back to the Authority after the start of the financial year, so that Members can make decisions about how to rebalance the budget (and the MTFP).

4 Budget Detail

4.1 The following table provides a summary of some of the most significant projects and income targets that have been included in the MTFP; some of which may become at risk if increased core funding is not forthcoming.

Projects and Programmes	2021/22 £	2022/23 £	2023/24 £
Holwell Tor Community Excavation Project	0	10,000	0
Monument Management Scheme Projects	16,000	11,000	11,000
External funding	(15,000)	(15,000)	(15,000)

Archaeology Priority Significance Survey	20,000	7,000	7,000
External funding	(10,000)	(7,000)	(7,000)
Habitat management	6,500	6,500	6,500
Curlew recovery project	3,000	3,000	3,000
Species Rich Grassland project	4,000	4,000	4,000
Nature recovery project phase 1	20,500	0	0
External funding	(5,500)		
Management plans (Holne, Haws & Dendles, woodlands)	7,000	3,000	0
Common Cause - national partnership project	10,000	10,000	0
Access & PRow: miles without stiles, infrastructure improvements and erosion repairs	20,000	30,000	25,000
Higher Uppacott cottage refurbishment	30,000	0	0
Development Management IT system	50,000	0	0
Outreach & Education (inc. Ranger Ralph, Junior & Youth Rangers)	18,950	19,350	19,000
Visitor Management Support – summer 2021 (to be met from reserves, see 4.3 viii)	40,000	0	0
Gateway signage – redesign / replacement	5,000	10,000	5,000
EV charging point installation	5,000	0	0
Vehicle purchases	23,000	0	0
Parke House maintenance programme	13,000	10,000	9,000
Duchy Hotel maintenance programme	11,800	16,000	12,000
Key campaigns (visitor messaging)	5,000	5,000	5,000
New people / vehicle counters	5,000	1,560	1,560
Car park improvements/ resurfacing	61,000	38,000	25,000
Car parking income – demand led	(75,000)	(75,000)	(75,000)
Planning fee income – demand led	(192,000)	(192,000)	(192,000)
Local Plan Review Programme	28,000	30,000	15,000
Visitor Centres retail stock procurement	100,000	110,000	125,000
Visitor Centres sales income	(156,000)	(170,000)	(197,000)
Donate for Dartmoor (target not budget)	(30,000)	(30,000)	(30,000)

4.2 The Authority has in the past taken on up to three apprentices each year; there are no apprenticeship posts provided for to date due to future financial uncertainty and lack of capacity to properly manage and mentor apprentices, which is disappointing. However, the Authority has been successful along with the other National Parks in a joint application to take part in the Government funded Kickstart Programme and has committed to providing four placements in 2021/22.

4.3 Members' attention is also specifically drawn to the following projects:

- (i) The Hill Farm Project is currently in the final year of agreed funding from the Prince's Countryside Fund, Heritage Lottery Fund and Duchy of Cornwall worth £130,197. Beyond March 2021 external funding for this project is not confirmed. The Authority is committing to support a three-year post to help secure the future of the Project and help the farming community transition to a new Environmental Land Management Scheme (ELMS), which is a key priority in the Authority's Business Plan.

- (ii) The funding bid for Our Common Cause – ‘delivery phase’ - was successful. It is a national partnership project, being led by the Foundation for Common Land with funding from the National Lottery Heritage Fund. The National Trust is the accountable body.
- (iii) An extended Parishscapes Programme using New Homes Bonus receipts. South Hams District Council, West Devon Borough Council and Teignbridge District Council have transferred an agreed proportion of the New Homes Bonus Grant attributable to new housing development in the National Park, to the Authority. We have agreed, with these Councils, that this money will be used as potential match-funding for a bid to the National Lottery Heritage Fund for a project aimed at supporting community engagement in local heritage (natural and built). We have had to delay the bid to the National Lottery Heritage Fund as it closed to new applications due to Covid-19. It is now re-opened and this is a work programme for 2021/22
- (iv) The Authority is a delivery partner in the Defra funded South West Peatlands Project being led by South West Water which commenced in 2018/19. On Dartmoor, a programme of restoration is underway with a budget of approximately £1.8m being funded by: a capital grant of approximately £1.5m from Defra; and grants or contributions and in-kind support from local partners including the Authority. The Authority set aside £150,000 in 2018/19 to support this project, which includes a full time Project Officer post, which has been extended for a fourth year as further partnership contributions have been received.
- (v) The Authority is also a delivery partner for the Dartmoor Headwaters Project, which is being led by the Environment Agency (EA) to trial the delivery of natural flood risk management interventions. A budget of £260,000 has been secured from Defra via the EA, matched by DNPA in kind support (to the value of £36,000) for a 3-year project which was to end in March 2021; further funding has been secured to extend the project for another year. The Authority is hosting the employment of the Project Officers and is recharging all costs to the EA.
- (vi) In November 2017 we were invited to submit ideas to Defra for the proposed Environmental Land Management System. After much delay and further work to meet Defra funding requirements we were awarded a grant of £201,080 in December 2019. The Dartmoor Environmental Land Management Test and Trial runs for an 18 month period. It provides an exciting opportunity to work with the farming and land management community on developing proposals for the Government’s Environmental Land Management System. It should be noted that this Test and Trial does not fund practical work.
- (vii) Farming in Protected Landscapes programme (FiPL). This programme was announced in the Government’s Agricultural Transition Plan published in November 2020. Farming and forestry are the main land uses in our National Parks and yet for 70 years we have had very little ability to influence farming policy and practice. FiPL could alter this and if successful could help us establish a role in local delivery of the forthcoming Environmental Land Management programmes. At present we (a small group of National Park and AONB staff) are working with Defra Protected Landscapes Team on the design

of the programme. We envisage FiPL being a three-year programme with ring-fenced money from Defra to be used to support delivery of environmental outcomes, the transition to ELM and improved access. The Authority would have a role in managing this programme and engaging with the farming and land management communities.

- (viii) Visitor management. We anticipate an increase in visitor numbers and the management issues we faced during 2020 being sustained throughout 2021. A separate paper, on the agenda for this Authority meeting, explains the work we are doing on visitor management (NPA/21/012). We are in the process of securing additional money from the Police and Crime Commissioner, Forestry Commission and others to support ‘National Park Marshalls’, dedicated special constables and a potential joint post with the Police and Fire and Rescue Services. If successful, this will provide some ‘blue uniformed’ support to supplement our ‘thin green line’ of Rangers. We are seeking Member approval to use up to £40,000 of money from our reserves to support this work area during 2021/22 (this has been incorporated into the revenue budget for 2021/22).
- (ix) In 2017 we undertook a public arts initiative called “Moor Otters”. The aim was to engage the public, support the local economy, promote positive key messages and generate an income to support key projects. The initiative was a huge success generating a £60,000 surplus which was allocated to three projects: Junior Ranger Programmes, Erosion repairs and eradication of non-native invasive species. During 2019/20 Members approved plans to run a second version of this project (NPA/19/015). The project was deferred in 2020 due to the Coronavirus Pandemic; the relaunch is planned for Spring 2021, culminating in an auction to sell the otters in September to generate a return.

4.4 In recent years the Authority has operated a Project Fund as part of its Revenue Budget. This Fund has enabled us to: buy-in additional support and capacity; to match-fund new projects; and to invest in new equipment during the financial year. This strategy has helped to provide flexibility and agility and it is therefore proposed that we continue with this approach for the life of the new MTFP. The amount allocated to the Project Fund for each year is summarised below:

Project Fund	£
2021/22	75,000
2022/23	75,000
2023/24	75,000

- 4.5 The financial context for 2020/21 and beyond is particularly challenging, especially due to the lack of clarity about NPG. In building this MTFP, Leadership Team has had to make some hard decisions about which work programmes could realistically be supported. A list of project bids that have not been successful or been reduced can be found at appendix 4. Some of these are at an ‘ideas in progress’ stage and these will be kept on the back burner or worked up further if resource and capacity becomes available. This provides us with a useful planning tool to help guide: future Business Plan priorities; future financial strategy; and future work programmes.
- 4.6 Other budget pressures include our desire to implement actions set out in our Climate Action Plan. Last year we set aside a sum of £50,000 to be held in reserves to be able support the priority actions in the Climate Action Plan; to date this has not

been used. We will bring a detailed progress report on our Climate Action Plan to a future meeting of the Authority.

- 4.7 The triennial valuation of the Local Government Pension Fund took place in 2019 and the Authority’s funding level improved from 90% in 2016 to 97.8% at 31 March 2019. In 2016 the Authority made a £0.5 million one-off contribution to the Pension Fund as an “invest-to-save” initiative. The aim being to potentially make long term cash savings over the deficit recovery period and to try to protect future revenue budgets against significant pension cost rises. An employer contribution target rate was subsequently set by the Actuary at 19% of pensionable pay, rather than 21%. This strategy is proving successful as borne out by the improved funding level in the 2019 valuation and the fact that the employer contribution rate has subsequently been maintained at the same level, even though the value of our liabilities increased. The next valuation will take place in 2022.

5 Review of Fees and Charges

- 5.1 Each year the Authority reviews its fees and charges strategy and policy for the forthcoming financial year; this is normally considered and approved via separate report as part of the budget setting process. Whilst these are not a major source of income, they do contribute to meeting the costs of delivering some services. The charges applied may be the difference between providing a service and having to withdraw it all together.
- 5.2 In recent years we have raised charges for Education and Outreach Services on a regular basis to a level that is considered to be fair, equitable and can partially offset costs. Nearly all of these services were suspended during 2020/21 due to the coronavirus pandemic; it is hoped that they can resume as soon as restrictions are lifted.
- 5.3 In 2018 we introduced car parking charges as at Haytor, Postbridge and Meldon (at Princetown in 2013). The charges replaced the previous system of voluntary donations and is promoted as ‘pay and conserve/pay and enjoy’ rather than ‘pay and display’. Income from car park charges is used to fund car park maintenance and repairs, the costs of which are increasingly significant.
- 5.4 In March 2020 Members approved an increase in parking charges (NPA/20/003) to take effect from 1 April 2020 as set out below:

Car parking charges	2019/20	2020/21
Cars – Half day (up to 3 hours)	£1.00	£2.00
Cars – Full day	£2.00	£3.00
Blue Badge Holders	£1.00	£2.00
Coaches	£4.00	£5.00

- 5.5 On 23 March 2020 lockdown restrictions were imposed in response to the Coronavirus pandemic and our car parks were closed. They reopened in July and have remained so since. However, our car parking meter contractor has been unable to update the software in the machines, as their staff were furloughed for many months and are only now catching up with backlogs in outstanding work (our decision to amend the charges being made late). Therefore, the revised charges have not yet been implemented; it is anticipated the software will be updated by 1

April 2021. We are also continuing to investigate the being able to take card and phone payment.

- 5.6 When setting fees and charges we consider the implications for public access to services and the impact on the local economy. Consideration is given to proactively engaging those who may not otherwise access Dartmoor, being mindful of potential barriers and balancing the need to generate income and maintaining budgets that are flexible and responsive to the needs of service users. Many people have lost their jobs during the pandemic and many businesses are at risk of collapse; encouraging the public to visit Dartmoor and spend their money in our local economy is more important than ever.
- 5.7 It is recommended that fees and charges remain unchanged to those approved on 6 March 2020.

6 Capital Strategy and Prudential Indicators

- 6.1 As part of the annual budgeting process the Authority is required to produce an affordable Medium Term Capital Programme (MTCP) alongside its revenue budget, if relevant. There is also the requirement to produce a Capital Strategy in line with the CIPFA Prudential Code for Capital Finance in Local Authorities 2017. The Prudential Code is a professional code of practice to support local authorities when taking capital investment (fixed asset) decisions. The objectives are to ensure, within a clear framework, that capital investment plans are affordable, prudent and sustainable and that treasury management decisions are taken in accordance with good professional practice. A Treasury Management & Investment Strategy report is also being presented for approval today.
- 6.2 The obligation to have a Capital Strategy has arisen, as some authorities have become increasingly willing to invest significant amounts in commercial developments, in order to generate returns that will offset some of the financial impact of austerity.
- 6.3 This Authority rarely has a significant capital programme or the need for significant investment in physical assets in the same way as local authorities, who have responsibility for highways or housing. Capital spend for this Authority is commonly of a small-scale nature such as related to vehicles or IT. For larger schemes such as new buildings or conversions, Members receive specific reports to support decision making; which provides background, the reasons why the scheme is being recommended and a cost benefit analysis; and will identify sources of finance. In advance of the report being presented to the Authority, Leadership Team will have scrutinised the proposed scheme.
- 6.4 The Authority historically has a low-risk attitude toward capital investment; having never borrowed internally or externally to fund capital schemes; entered into long-term liabilities such as Private Finance Initiatives; nor invested for commercial purposes. Capital investment decisions are made to support National Park Purposes only.
- 6.5 We seek external contributions towards supporting our capital spend wherever possible. If capital receipts (sale of assets) become available, these must be used to finance capital spend. In the absence of both these, revenue income (via NPG or fees and charges) or revenue reserves are used to fund capital expenditure.

6.6 Stewardship of our assets is led by Leadership Team and delivered by various officers within the Authority; the portfolio is small. Assets are kept under review to assess their ability to deliver or support National Park Purposes, to identify and manage future liabilities and identify opportunities for disposal. Built assets are subject to regular condition assessments and have a repair and redecoration programme that is built into the MTFP.

6.7 The Authority's capital programme for the MTFP period currently consists of:

Capital Scheme/ Project	2021/22 £	2022/23 £	2023/24 £
Replacement Vehicles (CWT)	23,000	0	0
Development Management IT system	50,000	0	0
Higher Uppacott cottage internal refurbishment	30,000	0	0
Funded From	£	£	
National Park Grant or Revenue Reserves	80,000	0	0
Capital Receipts	23,000	0	0

6.8 If any other Capital Projects are proposed in-year, for example in respect Climate Change Action Plan, they will be subject to submission of a business case to have the allocation of required funding approved.

6.9 If sources of additional capital income become available during the year, for example via additional grants, external contributions or capital receipts, or if any other business decisions are proposed that will result in a change to the Capital Programme or the Prudential Indicators, the Authority will be presented with a business case for approval.

7 Reserves

7.1 In 2010/11 the Audit & Governance Committee, at the request of the Authority, undertook work to formulate a risk-based approach to determining the level and use of reserves required by the Authority. The outcome of that work was an agreed methodology (NPA/AG/10/014) which continues to be applied to determine the level of reserves held.

7.2 Our reserve balances are regularly reviewed and are made up as follows:

- General Reserve (unallocated) - a contingency balance for emergency situations and is the minimum level that we have determined will always be maintained;
- Contingency Reserves (allocated) - provisions set aside using a risk-based analysis to cushion the impact of uneven cash flows, and unexpected events where the timing of and / or amounts are uncertain (e.g. pay awards, pension contributions, loss of income);
- Earmarked Reserves (allocated) - consisting of ring-fenced grants and contributions received from third parties, sums set aside for capital schemes, commitments against future contracts and agreements and our external funding allocations where we are working in partnership with others.

7.3 The Risk Based analysis can be found at Appendix 5 and is at a summary level. Appendix 6 shows the likely General Fund Reserve Balances for the MTFP period at a detailed level. It can therefore be seen that the majority of our Reserve Balances are “allocated”. The following table is a summary of how reserves are currently being allocated in each year of the MTFP (based on an assumed zero increase in NPG) the detail of which can see found at Appendix 6:

Earmarked Reserves	2020/21 £	2021/22 £	2022/23 £	2023/24 £
Opening Balance	2,477,571	2,014,313	1,462,705	1,311,735
Movements (see appendix 6)	(463,258)	(551,608)	(150,970)	(78,448)
Closing Balance	2,014,313	1,462,705	1,311,735	1,233,287
General Reserve	500,000	500,000	500,000	500,000

7.4 If no increases in NPG are received for the next three years our Earmarked Reserve balances will be reduced by over 37% at the end of this MTFP period based on current assumptions and scenario planning (future years indicative budget gap deficits are included).

7.5 Legislation does not prescribe how much the minimum level of reserves should be. The Section 151 officer is tasked with recommending the minimum level of reserves required as part of the budget setting process having regard to elements of risk in the Authority’s finances. Since February 2020, the financial risks which all public bodies face will have increased, due to the pandemic. Section 25 of the Local Government Act 2003 requires the S151 officer to report on the adequacy of the Council’s financial resources on an annual basis.

7.6 Earmarked reserves are working balances and many are ringfenced as they represent external match funding. These balances will naturally fluctuate between years. The current MTFP has been put together using cautious assumptions and our reserves risk assessed as normal. Year one (2021/22) can be balanced by using the surplus forecast to be achieved in 2020/21, which has mainly resulted in work program slippage due to the pandemic and therefore work programmes have been carried forward. Even though years two and three are currently forecast to be in deficit, if there is no future increase in NPG, the position is considered to be manageable; by undertaking further cost cutting, service reduction or restructuring.

7.7 The General (unallocated) Reserve balance was increased in 2019 to £500,000 to maintain this reserve at approximately 12% of the net budget, or circa three months’ worth of salary bill (for going concern purposes). This amount does still maintain a reserve of 12% of the 2021/22 budget which is deemed to be sufficient.

8 Risk Analysis

8.1 It should be noted that the first year of the MTFP i.e. the 2021/22 budget is the most robust and accurate financial plan of the three-year period; it is inevitable that future years’ financial plans can change for all sorts of reasons and influences, internal and external. However, as, at the time of writing, NPG has not been confirmed for 2021/22 (and beyond) there is a degree of uncertainty and there is a risk that the 2021/22 budget may have to be re-visited. The Authority continues to actively manage its financial and non-financial risks and therefore makes allowances for them

by promoting a culture of flexibility and agility to militate against threats, to be proactive and to embrace opportunities as they arise. Due to the current uncertainty, spending in quarter 4 of 2020/21 is being even more tightly controlled.

- 8.2 The budget and MTFP contains a number of assumptions that may or may not prove to be accurate. In addition, events may occur that have the potential to affect the Authority's underlying finances. We must therefore consider for ongoing risks and uncertainties such as:

Risk	Likelihood	Impact	Mitigating Factors
Brexit	High	Unknown	At the date of this report, there remain a number of uncertainties associated with Brexit and which may have a positive or negative outcome for the Authority. Positive outcomes may include additional funding for ELMS Future of Farming. Uncertainties which might be either positive or negative include the economic performance of the wider economy, and its impact on government funding or on investment markets (and therefore on Pension funding); and changes in tourism patterns.
NPG – no increase	High	High	Level of reserves held. NPG has not yet been notified at time of writing this report. Budgets may have to be revised
Staff costs in excess of budget	Low	High	Beyond 2021/22, annual inflation-related pay awards are assumed to continue at the rate of 2.0%. This assumption is used for modelling purposes only. Higher rates of national pay award may be agreed (as the local government pay continues to lag behind inflation); this would also have a knock-on effect on employer pension contributions. Provision (short term) made in reserves. Some notice will be provided which will enable a timely response.
Failure to achieve earned income projections	Low	Medium	Achievement of targets is kept under continuous review. Projections have been modified for any long-term impact of COVID19 that may continue. Some anticipated grant income may not be achieved, in which case the related expenditure will not take place (so no net impact).
Liabilities related to property estate	Medium	Medium	A contingency fund established in reserves. On-going maintenance programme and not all property costs need to be met immediately.
Pensions valuation may	Low	Medium	Previous investment by the Authority to contain future costs. 2019 valuation has resulted in stable costs for next two years

increase costs			and funding position at 97.8%. Future fund performance is reliant on investment returns, demographic changes and other changes in financial and non-financial assumptions. The next valuation is due in 2022
Failure to deliver Business Plan objectives	Low	High	Closely managed process, with regular in-year review. Where additional spending is required to achieve delivery, budget can be made available from the General Reserve or – if necessary - from redirecting resources from lower priority programmes.
Coronavirus Pandemic	High	Medium	We envisage that the requirement or social distancing and working from home will continue until at least summer 2021. This will impact on our work programmes which we have sought to incorporate in the budget (e.g. reduced travel costs). Covid is also increasing our costs (for example, see the paper on visitor management). Longer-term we will need to consider our operating model. If the economy does not recover quickly then it will increase the likelihood of a reduction in NPG.
External grant income reduced	High	Medium	We have an active programme of developing new project ideas, but external funding sources are extremely competitive, and many grant programmes were suspended in 2020; time and capacity to bid has to be carefully factored in.
The Landscapes (Glover) Review	High	Medium	Published in Autumn 2019, the recommended a five-year settlement for National Park Authorities and real terms protection. This was a limited ambition given the other actions recommended in the report but even this limited financial ambition has not been accepted by the Government. The proposed new National Landscapes Service could mean the end of independent National Park Authorities

9 Equality & Sustainability Impact

- 9.1 Consideration is given when deciding which areas of expenditure should be supported of the impact on under-represented groups, and the need to promote equal opportunities both as an employer and in respect of the services provided. Our Climate and Environmental Emergency declaration does feature within the MTFP; however, our ability to deliver significant projects could be hampered due to lack of resources (funding).

10 Conclusions

- 10.1 The Authority's cost base is increasing at a faster rate than its underlying funding and there are one-off, and ongoing costs, that need to be met. A MTFP has been produced bringing together sensible assumptions over the future direction of income and expenses. However, the reality will inevitably be different, and we need to be prepared for less favourable scenarios. In particular, NPG may not increase and could potentially be cut through the CSR, now due in 2021; the Pension Fund revaluation occurs every three years and can result in increased costs; staff costs could continue to rise; pay award cost are currently unknown for this and future years.
- 10.2 This is very much a one-year budget whilst we wait until we have a clearer view of longer-term prospects. At the time of writing, we do not know our NPG settlement for 2021/22 let alone for 2022/23 and 2023/24. It seems sensible to wait for the results of the next CSR before adjusting our financial and other plans beyond 2022; the results may be positive, in which case any action taken now would be unnecessary and potentially damaging. Indeed, accurate financial planning and budgeting continues to be very challenging given the current uncertainty.
- 10.3 Clause 25 of part 2 of the Local Government Act 2003 requires the Chief Financial Officer (section 151 Officer) to report to Members, when calculating the net budget requirement, on the robustness of estimates made including the overall public sector financing climate. The 2021/22 budget is "balanced" and is considered to be robust and realistic but may be impacted because of the uncertainty over National Park Grant for 2021/22 and the pandemic. Indeed, accurate financial planning and budgeting is very difficult given the current level of uncertainty. It should be noted that reserves balances may have to be depleted at a faster rate than in previous years; and to that end we are exercising a degree of prudence with our revenue spending in the final quarter of 2021/22.
- 10.4 A continued period of austerity will threaten our ability to deliver National Park purposes, contribute to the targets in the 25 Year Environment Plan, meet our publicly stated objectives around climate change and also potentially question the Government's commitment to the Glover Landscapes Review.

DONNA HEALY

Attachments: Appendices 1, 2 & 3 – 2021/22, 2022/23 & 2023/24 Revenue Budgets
Appendix 4 – Budget bid cuts and reductions
Appendix 5 – Reserves risk based analysis
Appendix 6 – Reserve balances

20210305 DH 2021/22 Budget & MTFP

Appendix 1 to NPA/21/009

BUDGET 2021/22	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
ENVIRONMENTAL LAND MANAGEMENT	30,922					30,922	(30,922)					(30,922)	0
BIO-DIVERSITY	106,474	1,050			75,285	182,809	(13,500)					(13,500)	169,309
LAND MANAGEMENT	51,906	675			40,970	93,551			(176)			(176)	93,375
WOODLANDS	41,755	100			9,500	51,355						0	51,355
DARTMOOR HEADWATERS PROJECT	70,849					70,849	(70,849)					(70,849)	0
PEATLANDS	41,820				395	42,215						0	42,215
HILL FARM PROJECT	51,571					51,571	(34,833)					(34,833)	16,738
NATURAL ENVIRONMENT	395,297	1,825	0	0	126,150	523,272	(150,104)	0	(176)	0	0	(150,280)	372,992
ARCHAEOLOGY	125,196	1,100			50,057	176,353	(52,242)		(3,500)			(55,742)	120,611
BUILT ENVIRONMENT	41,755	200				41,955						0	41,955
UPPACOTT				17,115		17,115					0	0	17,115
CULTURAL HERITAGE	166,951	1,300	0	17,115	50,057	235,423	(52,242)	0	(3,500)	0	0	(55,742)	179,681
VISITOR FACILITIES	49,631	250		11,460	217,329	278,670			(122,411)			(122,411)	156,259
ACCESS & RECREATION	86,023	450			38,065	124,538						0	124,538
PROW	100,468				53,437	153,905	(43,000)					(43,000)	110,905
SUSTAINABLE TOURISM & TRANSPORT	10,677	250			8,515	19,442						0	19,442
RECREATION MANAGEMENT	246,799	950	0	11,460	317,346	576,555	(43,000)	0	(122,411)	0	0	(165,411)	411,144
VISITOR CENTRES	228,432	1,150		23,099	116,475	369,156			(750)	(156,000)		(156,750)	212,406
COMMUNICATIONS	182,115	550			37,860	220,525			(17,500)			(17,500)	203,025
NATURALLY HEALTHY DARTMOOR					1,000	1,000						0	1,000
EDUCATION	206,359	1,100	1,718		19,220	228,397			(3,200)			(3,200)	225,197
PROMOTING UNDERSTANDING	616,906	2,800	1,718	23,099	174,555	819,078	0	0	(21,450)	(156,000)	0	(177,450)	641,628
RANGERS	384,636		31,550	3,444	63,664	483,294						0	483,294
CONSERVATION WORKS SERVICE	106,924		38,000	11,921	9,050	165,895						0	165,895
RANGERS, ESTATES & VOLUNTEERS	491,560	0	69,550	15,365	72,714	649,189	0	0	0	0	0	0	649,189
DEVELOPMENT MANAGEMENT	518,099	3,075			33,235	554,409	0		(192,000)			(192,000)	362,409
DEVELOPMENT MANAGEMENT	518,099	3,075	0	0	33,235	554,409	0	0	(192,000)	0	0	(192,000)	362,409
FORWARD PLANNING & COMMUNITY	131,732	750			25,000	157,482	0					0	157,482
FORWARD PLANNING	131,732	750	0	0	25,000	157,482	0	0	0	0	0	0	157,482
CORPORATE CENTRE	207,957	3,550			131,778	343,285						0	343,285
CORPORATE & DEMOCRATIC CORE	207,957	3,550	0	0	131,778	343,285	0	0	0	0	0	0	343,285
INFORMATION TECHNOLOGY	157,886	950			55,241	214,077			(3,837)			(3,837)	210,240
CORPORATE OPERATING COSTS			8,540		109,902	118,442						0	118,442
ADMINISTRATION AND FINANCE	152,753				11,027	163,780						0	163,780
LEGAL					70,000	70,000						0	70,000
HUMAN RESOURCES	114,500	450			46,552	161,502						0	161,502
OFFICE ACCOMMODATION (PARKE)	14,209			94,079		108,288						0	108,288
OFFICE ACCOMMODATION (PRINCETOWN)				58,070		58,070					(21,684)	(21,684)	36,386
CORPORATE SERVICES	439,348	1,400	8,540	152,149	292,722	894,159	0	0	(3,837)	0	(21,684)	(25,521)	868,638
PROJECT FUND					75,000	75,000						0	75,000
OTHER	0	0	0	0	75,000	75,000	0	0	0	0	0	0	75,000
TOTAL	3,214,649	15,650	79,808	219,188	1,298,557	4,827,852	(245,346)	0	(343,374)	(156,000)	(21,684)	(766,404)	4,061,448

Summary:	
Gross Expenditure	4,827,852
Reserves and brought forward balances	(235,583)
Income	(766,404)
Net Budget	3,825,865
National Park Grant	(3,825,865)
Deficit / (Surplus)	0

Appendix 2 to NPA/21/009

BUDGET 2022/23	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	109,866	900			44,785	155,551	(5,000)					(5,000)	150,551
LAND MANAGEMENT	52,969	550			32,155	85,674			(176)			(176)	85,498
WOODLANDS	42,615	100			9,500	52,215						0	52,215
HILL FARM PROJECT	17,082					17,082						0	17,082
NATURAL ENVIRONMENT	222,532	1,550	0	0	86,440	310,522	(5,000)	0	(176)	0	0	(5,176)	305,346
ARCHAEOLOGY	121,798	1,100			42,639	165,537	(59,200)		(3,500)			(62,700)	102,837
BUILT ENVIRONMENT	42,615	200				42,815						0	42,815
UPPACOTT				32,170		32,170					0	0	32,170
CULTURAL HERITAGE	164,413	1,300	0	32,170	42,639	240,522	(59,200)	0	(3,500)	0	0	(62,700)	177,822
VISITOR FACILITIES	52,089	250		11,620	174,795	238,754			(121,500)			(121,500)	117,254
ACCESS & RECREATION	88,975	450			48,513	137,938						0	137,938
PROW	97,249				53,562	150,811	(43,000)					(43,000)	107,811
SUSTAINABLE TOURISM & TRANSPORT	11,155	250			8,745	20,150						0	20,150
RECREATION MANAGEMENT	249,468	950	0	11,620	285,615	547,653	(43,000)	0	(121,500)	0	0	(164,500)	383,153
VISITOR CENTRES	234,222	1,150		23,841	127,180	386,393			(750)	(170,000)		(170,750)	215,643
COMMUNICATIONS	190,889	800			36,335	228,024			(19,000)			(19,000)	209,024
NATURALLY HEALTHY DARTMOOR					1,000	1,000						0	1,000
EDUCATION	210,581	1,100	1,718		19,625	233,024			(4,100)			(4,100)	228,924
PROMOTING UNDERSTANDING	635,692	3,050	1,718	23,841	184,140	848,441	0	0	(23,850)	(170,000)	0	(193,850)	654,591
RANGERS	371,410		31,550	3,444	21,723	428,127						0	428,127
CONSERVATION WORKS SERVICE	109,051		15,000	19,580	9,050	152,681						0	152,681
RANGERS, ESTATES & VOLUNTEERS	480,461	0	46,550	23,024	30,773	580,808	0	0	0	0	0	0	580,808
DEVELOPMENT MANAGEMENT	531,797	3,075			41,897	576,769	0		(192,000)			(192,000)	384,769
DEVELOPMENT MANAGEMENT	531,797	3,075	0	0	41,897	576,769	0	0	(192,000)	0	0	(192,000)	384,769
FORWARD PLANNING & COMMUNITY	127,269	750			37,000	165,019	0					0	165,019
FORWARD PLANNING	127,269	750	0	0	37,000	165,019	0	0	0	0	0	0	165,019
CORPORATE CENTRE	212,046	3,550			129,820	345,416		(5,000)				(5,000)	340,416
CORPORATE & DEMOCRATIC CORE	212,046	3,550	0	0	129,820	345,416	0	(5,000)	0	0	0	(5,000)	340,416
INFORMATION TECHNOLOGY	163,977	1,200			47,083	212,260			(3,337)			(3,337)	208,923
CORPORATE OPERATING COSTS			10,740		110,441	121,181						0	121,181
ADMINISTRATION AND FINANCE	149,819				10,986	160,805						0	160,805
LEGAL					70,000	70,000						0	70,000
HUMAN RESOURCES	116,754	450			52,517	169,721						0	169,721
OFFICE ACCOMMODATION (PARKE)	14,505			92,440		106,945						0	106,945
OFFICE ACCOMMODATION (PRINCETOWN)				63,317		63,317					(22,232)	(22,232)	41,085
CORPORATE SERVICES	445,055	1,650	10,740	155,757	291,027	904,229	0	0	(3,337)	0	(22,232)	(25,569)	878,660
PROJECT FUND					75,000	75,000						0	75,000
OTHER	0	0	0	0	75,000	75,000	0	0	0	0	0	0	75,000
TOTAL	3,068,733	15,875	59,008	246,412	1,204,351	4,594,379	(107,200)	(5,000)	(344,363)	(170,000)	(22,232)	(648,795)	3,945,584

Summary:	
Gross Expenditure	4,594,379
Reserves	(33,433)
Income	(648,795)
Net Budget	3,912,151
National Park Grant	(3,825,865)
Deficit / (Surplus)	86,286

BUDGET 2023/24	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	99,262	1,000			30,285	130,547	(5,000)					(5,000)	125,547
LAND MANAGEMENT	48,543	625			14,655	63,823			(176)			(176)	63,647
WOODLANDS	43,492	225			7,500	51,217						0	51,217
HILL FARM PROJECT	17,434					17,434						0	17,434
NATURAL ENVIRONMENT	208,731	1,850	0	0	52,440	263,021	(5,000)	0	(176)	0	0	(5,176)	257,845
ARCHAEOLOGY	124,316	1,300			34,673	160,289	(49,400)		(3,000)			(52,400)	107,889
BUILT ENVIRONMENT	43,492	250				43,742						0	43,742
UPPACOTT				13,450		13,450					0	0	13,450
CULTURAL HERITAGE	167,808	1,550	0	13,450	34,673	217,481	(49,400)	0	(3,000)	0	0	(52,400)	165,081
VISITOR FACILITIES	54,337	225		11,760	159,337	225,659			(121,500)			(121,500)	104,159
ACCESS & RECREATION	92,038	650			43,613	136,301						0	136,301
PROW	99,831				53,690	153,521	(43,000)					(43,000)	110,521
SUSTAINABLE TOURISM & TRANSPORT	11,659	450			8,990	21,099						0	21,099
RECREATION MANAGEMENT	257,865	1,325	0	11,760	265,630	536,580	(43,000)	0	(121,500)	0	0	(164,500)	372,080
VISITOR CENTRES	239,949	1,300		24,086	143,536	408,871			(750)	(197,000)		(197,750)	211,121
COMMUNICATIONS	196,164	650			36,209	233,023			(20,000)			(20,000)	213,023
EDUCATION	214,889	1,200	1,718		19,275	237,082			(3,925)			(3,925)	233,157
PROMOTING UNDERSTANDING	651,002	3,150	1,718	24,086	199,020	878,976	0	0	(24,675)	(197,000)	0	(221,675)	657,301
RANGERS	381,383		31,550	3,444	26,283	442,660						0	442,660
CONSERVATION WORKS SERVICE	111,220		15,000	14,210	8,100	148,530						0	148,530
RANGERS, ESTATES & VOLUNTEERS	492,603	0	46,550	17,654	34,383	591,190	0	0	0	0	0	0	591,190
DEVELOPMENT MANAGEMENT	545,517	3,200			41,983	590,700	0		(192,000)			(192,000)	398,700
DEVELOPMENT MANAGEMENT	545,517	3,200	0	0	41,983	590,700	0	0	(192,000)	0	0	(192,000)	398,700
FORWARD PLANNING & COMMUNITY	132,006	750			20,000	152,756	0					0	152,756
FORWARD PLANNING	132,006	750	0	0	20,000	152,756	0	0	0	0	0	0	152,756
CORPORATE CENTRE	216,011	4,500			131,152	351,663		(5,000)				(5,000)	346,663
CORPORATE & DEMOCRATIC CORE	216,011	4,500	0	0	131,152	351,663	0	(5,000)	0	0	0	(5,000)	346,663
INFORMATION TECHNOLOGY	169,095	900			48,059	218,054			(3,837)			(3,837)	214,217
CORPORATE OPERATING COSTS			10,740		112,045	122,785						0	122,785
ADMINISTRATION AND FINANCE	153,665				11,449	165,114						0	165,114
LEGAL					70,000	70,000						0	70,000
HUMAN RESOURCES	120,610	500			53,752	174,862						0	174,862
OFFICE ACCOMMODATION (PARKE)	14,808			90,834		105,642						0	105,642
OFFICE ACCOMMODATION (PRINCETOWN)				57,858		57,858					(22,781)	(22,781)	35,077
CORPORATE SERVICES	458,178	1,400	10,740	148,692	295,305	914,315	0	0	(3,837)	0	(22,781)	(26,618)	887,697
PROJECT FUND					75,000	75,000						0	75,000
OTHER	0	0	0	0	75,000	75,000	0	0	0	0	0	0	75,000
TOTAL	3,129,721	17,725	59,008	215,642	1,149,586	4,571,682	(97,400)	(5,000)	(345,188)	(197,000)	(22,781)	(667,369)	3,904,313

Summary:	
Gross Expenditure	4,571,682
Reserves	(20,073)
Income	(667,369)
Net Budget	3,884,240
National Park Grant	(3,825,865)
Deficit / (Surplus)	58,375

Budget Bid Reductions and Deletions			
Cost Centre	Description	Reduced by £	Deleted £
Access	Miles without stiles	10,000	
Access	Access point infrastructure	5,000	
Access	Erosion works	10,000	
Archaeology	Bellever excavation publication costs		3,000
Archaeology	Publication cosst for other community projects		1,000
Biodiversity	Species reintroduction strategy		3,000
Biodiversity	Nature recovery project phase II - working with natural processes		10,000
Biodiversity	Nature Recover project phase III - Dartmoor soils and carbon study		3,000
Biodiversity	Nature recover project phase V - engagement		2,000
Conservation Works Team	Hand tools replacement & equipment repairs	3,000	
Corporate	Replace video conf system		865
Development Management	replacement scanner		4,699
Education	Events	5,000	
Education	Youth Ranger programme	1,500	
Human Resources	Corporate training	4,800	
All Service Areas	Travel & Subsistence - 25% reduction	12,550	
Totals		51,850	27,564

2020/21 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2020/21 Opening Balance £'000
Grants & Contributions with Restrictions carried forward:	N/A	Actual	(299)
Budget Management Fund:			
Employees - Maternity / Paternity Cover / Pay Awards	Medium	Est.	(52)
Costs & Awards: Appeals / Public Enquiries / Litigation	High	Est.	(250)
Invest to Save Fund	N/A	Actual	(34)
Loss of Income, Inflation or Price Increases	Medium	Est.	(35)
Climate Change - Action Plan projects	N/A	Actual	(50)
2020/21 Outturn - to manage future budget deficits	N/A	Est.	(142)
Capital			
Property: Repairs & Maintenance (sinking fund)	Medium	Est.	(200)
Vehicles: Provision for future replacement of vehicles (sinking fund)	High	Actual	(127)
Planning IT System	High	Est.	(50)
Capital Receipts Unapplied	N/A	Actual	(21)
Known Commitments/Contracts			
Eco Skills project	N/A	Actual	(5)
National Park Management Plan	Low	Est.	(26)
Employment contract	N/A	Actual	(10)
Match Funding Reserve			
Cash Flow management for externally funded projects	Medium	Actual	(236)
Public Arts Project - Moor Otters II	Low	Actual	(120)
Unallocated fund balance	N/A	Actual	(357)
General Reserve - Minimum amount to cover unanticipated costs / emergencies	N/A	Actual	(500)
Total Reserve Balance			(2,514)

GENERAL FUND RESERVE BALANCES

Appendix 6 to NPA/21/009

GENERAL FUND RESERVE BALANCES	2020/21 Opening Balance £	2020/21 In-year Movements £	2020/21 Transfers from Revenue at Year end £	2020/21 Forecast Closing Balance £	2021/22 Forecast Movements £	2022/23 Forecast Movements £	2023/24 Forecast Movements £	2023/24 Forecast Closing Balance £	Notes
Grants & Contributions with Restrictions									
Hill Farm Project (Princes Countryside Fund)	(35,330)	35,330		0				0	
English Heritage: White Horse Hill	(20,036)	20,036		0				0	
Communities Fund Grant (from District Councils)	(109,799)	20,000		(89,799)	89,799			0	
DCLG - Neighbourhood Planning Grant	(10,000)			(10,000)				(10,000)	Held for community planning - referendums
DCLG - Unringfenced Grants	(84,940)			(84,940)	31,434	33,433	20,073	0	
Donate for Dartmoor Balances (public donations)	(22,067)	17,500	(4,433)	(9,000)	9,000			0	
Historic England -PALS Grant	(2,841)		2,841	0				0	
Police & Crime Commissioner Grant	(5,000)	5,000		0				0	
Peatland Partnership	(115,411)	41,945		(73,466)	42,215	31,251		0	NPA17/041
ELMS Test and Trials project	(32,755)	32,755		0				0	
Dartmoor Headwaters Project (Environment Agency)	(115,121)	115,121		0				0	
Woodland Trust - Eco Skills	(5,000)			(5,000)	5,000			0	
Access - MoD	(4,000)	4,000		0				0	
PRoW - MoD	(2,000)	2,000		0				0	
Clarion Housing #iwill			(7,600)	(7,600)	7,600			0	
Clif Bar			(10,000)	(10,000)	10,000			0	
Moor Medieval			(3,036)	(3,036)	3,036			0	
HE - HERO post			(6,805)	(6,805)	6,805			0	
Budget Management Fund - Provisions (risk based)									
Employees	(52,000)			(52,000)	10,000			(42,000)	See risk assessment for breakdown - 2020/21 pay award
Costs and Awards: Appeals/Public Enquiries/Litigation	(250,000)			(250,000)				(250,000)	See risk assessment for breakdown
Loss of Income and Inflation	(34,500)			(34,500)				(34,500)	See risk assessment for breakdown - C19 impact may mean that this is needed in 2021/22
Invest to Save and / or Generate Projects	(33,733)			(33,733)				(33,733)	
Climate Change /Emergency Declaration	(50,000)			(50,000)	50,000			0	NPA/19/020 and Climate change action plan
Annual Revenue Outturn and MTFP budget gaps	(179,955)	163,094	(125,122)	(141,983)	112,895	86,286	58,375	115,573	Budget gaps in years 2&3 to be met from savings or other unallocated balances in no increases NPG
Capital Funds									
Vehicles - Sinking Fund - Replacement	(127,321)			(127,321)	2,231			(125,090)	2021 CWT vehicle replacement
Capital Receipts Unapplied	(20,769)			(20,769)	20,769			0	2021 CWT vehicle replacement
Property - Sinking Fund - Repairs & Maintenance	(200,000)			(200,000)	30,000			(170,000)	Uppacott Cottage refurbishment
Planning IT System			(50,000)	(50,000)	50,000			0	Estimate only
Known Commitments/Contracts/B/fwd Balances									
Local Plan Review	(65,420)	63,015	2,405	0				0	
National Parl Management Plan	(25,590)			(25,590)	25,590			0	
Historic Farm Buildings Grant Scheme Support	(14,392)		14,392	0				0	
Eco Skills Project	(5,000)			(5,000)	5,000			0	
Nature Recovery Support	(8,000)	8,000		0				0	
Ecology Contracts - work in progress	(8,548)	8,548		0				0	
Acces contracts - work in progress	(8,202)	8,202		0				0	
Visitor Management contracts - work in progress	(16,930)	16,930		0				0	
PRoW contracts - work in progress	(11,078)	11,078		0				0	
Visitor Centres contracts - work in progress	(867)	867		0				0	
Enjoy Dartmoor contract	(550)	550		0				0	
Office 365 Contract	(20,979)	20,979		0				0	
Staff contract extention	0		(10,234)	(10,234)	10,234			0	
Match Funding Reserve									
Cash Flow management of external funding bids	(196,500)		(40,000)	(236,500)				(236,500)	To cover the cash flow relating to claims made in arrears i.e. cash flow delay
Greater Dartmoor LEAF 2015-2020	(6,900)	6,900		0				0	NPA/14/038 for 6 years 2015-2020
Moor Otters	(9,000)	9,000		0				0	Projects span more than one year
Postbridge Visitor Centre Building Project	(140,000)		140,000	0				0	NPA18/017 - completed and all costs met from other income
Public Arts Project 2020	(120,000)			(120,000)	30,000			(90,000)	NPA/19/015 - risk that costs will not be covered by income
Unallocated fund balance	(307,037)		(50,000)	(357,037)				(357,037)	Allocate to the National Lottery Heritage Fund bid when the Fund re-opens (delayed due to Covid 19)
Total Earmarked Reserves	(2,477,571)	610,850	(147,592)	(2,014,313)	551,608	150,970	78,448	(1,233,287)	
General Reserve (unallocated emergency reserve)	(500,000)			(500,000)				(500,000)	
Total General Fund Balance	(2,977,571)	610,850	(147,592)	(2,514,313)	551,608	150,970	78,448	(1,733,287)	