

REPORT OF FINANCE MANAGER

SUBJECT:
BUDGET PERFORMANCE REPORT 6 MONTHS TO SEPTEMBER 2023

Revenue Budget

The detailed net revenue budget for the 6 months to 30TH September 2023 is presented in Appendix 1, with the summary by service area as follows:

	Net Budget 2023/24	Sept 23 Profiled Budget	Sept 23 Actual & Committed	Variance	% Variance
Conservation of the Natural Environment	654,382	420,988	449,819	-28,831	-6.8%
Conservation of the Historic & Cultural Env't	116,749	58,055	47,771	10,284	17.7%
Development Management	410,580	197,105	160,813	36,292	18.4%
Forward Planning & Communities	418,886	236,160	225,879	10,281	4.4%
Promoting Understanding & Enjoyment	1,334,695	619,720	419,389	200,331	32.3%
Recreation & Park Management	-263,281	-226,890	-203,219	-23,671	10.4%
Rangers, Estates & Volunteers	1,211,173	573,769	569,170	4,599	0.8%
Democratic Representation & Management	548,514	298,758	283,125	15,633	5.2%
Service Management & Support Services	1,639,866	838,903	867,079	-28,176	-3.4%
Net Cost of Services	6,071,564	3,016,568	2,819,826	196,742	6.5%

As at 30th September 2023 the Authority's net revenue actual and committed expenditure was £2,820k, £197k (6.5%) under the profiled budget of £3,017k. The main reasons for the variance of actual expenditure against budget for each Service department are as follows:

- **Conservation of the Natural Environment (£29k over budget).** The Cilrhedyn Woodland Centre is £15k above of budget due to a commitment on timber valued at £24k. This will be adjusted for at the end of year when the stock check will credit back the unused amount of this order. The adverse variance against budget is also due to HLF grants outstanding for both the Invasive Species and Achub Brith Y Dibyn projects. These grants should be paid within the next few Nature conservation grants are running behind the 6 month profiled budget by £9k.

- **Conservation of Cultural Heritage (£10k under budget).** The underspend in the Archaeological Budget is due to funds set aside to pay for the Nevern Castle project as detailed below.
- **Development Management (£36k underspend budget).** Within Development Management planning fee and pre application fees income of £116k are up £11k versus budget but in line with 2022/23 figures. While staff appointments have now been made but there were several budgeted post unfilled during the period resulting in savings in the salary budget.
- **Forward Planning & Communities (£10k under budget).** The SDF budget of £100k was funded Welsh Government under the Sustainable Landscapes Sustainable Places scheme. During the year to date £85k of grant has been awarded to six projects and the payments made of £112k including projects in respect of prior year awards.
- **Promoting & Understanding (£200k under budget).**
The table that follows shows the current year budget, actual and prior years' figures for merchandise sales, admissions income and car park income for the 6 months ended 30th September 2023. Income generation across all the Authorities centres has been at record levels:
 - Total Merchandise income of £271k is £68k above budget and £44k versus 2022/23.
 - Total Admission income of £277k is above budget by £81k and £28k against the comparable period for 2022/23.
 - Carew Castle Café has also generated significant income during the period which has been considerably in excess of budget and prior years.

There is a reserve / surplus of £34k shown on the Ancient Connections project which is in relation to the unbilled cash contribution which the Authority agreed to pay.

Work on the Nevern Castle Tower has been untaken during the year the funding for which will come from an existing earmarked reserve and the Archaeology budget.

- **Recreation & Park Management (£24k over budget).** The main reason for the underspend in this area is because the first half year's car park income of £605k was down £36k versus budget but down £16k versus the same period in 2022/23. Other variances in this service will be corrected by the end of the financial year.
- **Rangers, Estates & Volunteers (£5k under budget).** The Authority recently approved the renewal of the renewal of the Esri ArcGIS software, the license period run from October 2023 to September 2024 and the accounts currently prepayment for the whole period which we will be adjusted for at the end of the financial year. Other variances within this service are predicted be corrected by the year end.
- **Democratic Representation & Management (16k under budget).** The underspend in the Corporate Activities Budget is associated BMW partnership

participation grant of £10k awarded to each of the 15 UK National Parks. The grant also includes EV post installation or improvement of up to £80,000 and a “Joy in Nature” grant for biodiversity/access/sustainable tourism up to £65,000. In addition, BMW are budgeting c£800k per annum on communications/media/advertising/content spend on this partnership. The underspend in the Democratic Representation budget is mainly due savings in salaries, arising from the two months when there was vacancy in the Democratic Services Officer post, and the corporate events budget. In the Corporate Governance Budget there are prepayments to Audit Wales and these will be corrected at the end of the financial year.

- Service Management & Support Services (£28k over budget). The overspend in the HR, Health & Safety budget, £29k, is due to the is due the cost of consultancy engage to help the Authority manage the regrading exercise, £9k, and Health & Safety and COSH training across for all senior and direct staff £15k. The IT budget is underspend due to salary savings from vacant posts and the Llanion Park (HQ) is over budget due to higher than expected cleaning and utility costs.

2023/24 2nd Quarter Income Versus Budget & Prior Years

Merchandise Sales	Budget	Actual	Variance	2022/23	Variance	2021/22	Variance	2020/21	Variance	2019/20	Variance	2018/19	Variance	2017/18	Variance
Carew Income	71,750	104,086	32,336	97,156	6,930	70,752	33,334	15,041	89,045	66,875	37,211	70,978	33,108	71,006	33,080
Oriel Y Parc	98,817	125,873	27,056	90,592	35,281	81,479	44,394	37,116	88,757	88,724	37,149	90,977	34,896	88,927	36,946
Castell Henllys Income	31,250	40,562	9,312	38,665	1,897	29,875	10,687	7,133	33,429	25,906	14,656	28,533	12,029	34,906	5,656
	201,817	270,521	68,704	226,413	44,108	182,106	88,415	59,290	211,231	181,504	89,017	190,488	80,033	194,839	75,682
Admission Fees															
Carew Income	141,075	190,433	49,358	177,434	12,999	172,265	18,168	43,221	147,212	133,784	56,649	121,061	69,372	127,882	62,551
Castell Henllys	54,188	86,317	32,129	71,131	15,186	55,184	31,133	15,557	70,760	57,479	28,838	59,446	26,871	68,614	17,703
	195,263	276,750	81,487	248,565	28,185	227,449	49,301	58,779	217,971	191,263	85,487	180,507	96,243	196,496	80,254
Carew Café Income	91,250	141,057	49,807	110,020	31,037	95,876	45,181	27,780	113,277	62,098	78,959	39,125	101,932		
Car Park Income															
Car Park Operations	88,000	73,753	-14,247	62,683	11,070	52,708	21,045	16,878	56,875	21,170	52,583	16,948	56,805	16,944	56,809
Manorbier Car Park	48,000	42,029	-5,971	45,180	-3,151	60,392	-18,364	34,506	7,523	41,430	598	40,687	1,341	38,251	3,777
Little Haven Car Park	32,000	31,042	-958	31,574	-532	35,038	-3,996	18,188	12,854	26,663	4,379	26,064	4,978	24,348	6,694
St Davids Car Park	64,000	72,081	8,081	69,254	2,827	78,754	-6,673	26,164	45,917	61,058	11,023	62,937	9,144	67,038	5,042
Poppit Car Park	64,000	65,432	1,432	70,100	-4,668	85,296	-19,864	41,056	24,375	52,004	13,427	49,400	16,032	48,391	17,041
Saundersfoot Car Park	58,736	48,705	-10,031	46,955	1,750	54,819	-6,114	30,169	18,536	47,470	1,235	53,271	-4,566	56,750	-8,045
Freshwater East Car Park	40,000	31,588	-8,412	36,917	-5,329	51,027	-19,439	29,323	2,265	22,203	9,386	21,956	9,633	21,921	9,667
Broad Haven Car Park	44,000	40,531	-3,469	46,301	-5,770	53,704	-13,173	28,751	11,780	22,054	18,477	20,089	20,442	20,728	19,803
Newport Car Park	28,000	21,593	-6,407	29,644	-8,051	33,578	-11,984	13,668	7,925	23,033	-1,439	18,186	3,407	21,356	237
Newgale Car Park	25,600	24,064	-1,536	24,019	45	33,521	-9,457	16,009	8,055	18,675	5,390	19,038	5,027	16,619	7,445
Solva Car Park	57,600	63,325	5,725	59,709	3,616	65,167	-1,841	26,844	36,482	43,245	20,080	48,112	15,214	49,449	13,876
Amroth Car Park	32,000	36,184	4,184	38,495	-2,311	40,814	-4,631		36,184		36,184		36,184		36,184
West Angle Car Park	33,600	32,759	-841	35,945	-3,186	42,380	-9,621		32,759		32,759		32,759		32,759
Nolton Car Park	13,600	11,351	-2,249	13,465	-2,114	17,933	-6,581		11,351		11,351		11,351		11,351
Penally Car Park	12,000	10,622	-1,378	11,037	-415	13,851	-3,229		10,622		10,622		10,622		10,622
	641,136	605,059	-36,077	621,278	-16,219	718,983	-113,924	281,555	323,504	379,004	226,055	376,688	228,372	381,796	223,263

2023/24 Revenue Forecast

At the end of the second quarter the forecast revenue position for the 2023/24 year end is an operating deficit of £120k versus a deficit of £375k in the original budget. The movement in the position is explained as follows:

2023/24 Budget Forecast	£000's	£000's
Original Budget (Deficit)		-375.0
Movements:		
Additional / Reduced Costs Versus Budget		
Staff Cost pay award	-168.0	
Vacant posts	100.0	
Replacement Chiiler Unit at OYP	-35.0	
Health & Safety / Training	-30.0	-133.0
Additional / Reduce Income Versus Budget		
Bank Interest	110.0	
Car Park Income	-40.0	
Additional Centre Income:		
Merchandise sales	40.0	
Admissions	80.0	
Café Sales	30.0	220.0
Transfer from reserve to cover pay award		168.0
Revised revenue forecast deficit		-120.0

Capital Programme 2023/24	Approved Budget	Revised Budget	Funded by EMR	Capital Receipts Unapplied	Capital Receipts	Spend as at 31/09/2023
Plant & Equipment		195,000		195,000		179,079
Carew Causeway Repairs	80,000	80,000	80,000			7,978
Castell Henllys Programme	90,000	90,000	86,000		4,000	
Castell Henllys Wood Pellet Silo	25,000	25,000	25,000			
Green Room Redevelopment Project	495,000	495,000	245,000		250,000	1,420
OYP Resurface Yard		51,035			51,035	51,035
Purchase of Land		124,000		124,000		125,000
Carew Castle Enhancement & Interpretation	47,500	47,500	47,500			
Carew Castle Visitor Access	32,000	32,000	32,000			
Pembs Commons Resilience						
PV 's In the Park	50,000	50,000	42,000		8,000	
SLSP EV Charge Point		61,000				40,012
Fleet Upgrade	50,000	50,000			50,000	25,000
Improvements to Works Depots	25,000	25,000			25,000	
Decarbonisation / Net Zero feasibility for our Buildings	100,000	100,000	100,000			
TOTAL	994,500	1,425,535	657,500	319,000	388,035	429,523

The Authority's Capital program is an essential part of the Authority financial planning and is based on the Authority's corporate objectives, operational need, making prudent investments and the availability of internal and external funding. The capital programme for the year has increased from the original budget of £995k to a revised budget of £1,426k. The forecast is up due to the acquisition of land at Newport Sands at £125k funded from bespoke Welsh Government and £195k on new warden cutting machinery, funding for which came from a Local Places for Nature grant administered by the Welsh Council for Voluntary Action. In addition, there was a further payment for the installation of E.V. charging points which are now fully installed and operational.

Expenditure as at the 30th September was £430k and details of the capital programme are:

- Plant Equipment. Funded by the Welsh Council for Voluntary action the Authority purchased three specialist remote control mowers for grass cutting at difficult locations
- Carew Castle Causeway. Under the Reservoirs Act the Authority has statutory duty to undertake the repairs as instructed by the Reservoirs Inspectorate. The Causeway has undergone many phases of major and minor repair works to prevent / minimise water leakage through the structure from the mill pond which is accepted as an ongoing and permanent issue.
- Castell Henllys Programme. Following the capital expenditure on the Origins project and repairs to the Round Houses at Castell Henllys, work will be undertaken to enhance the overall facility
- Castell Henllys Wood Pellet Silo. This will allow for larger deliveries and ease the handling of wood pellets
- Green Room Redevelopment Project. The challenges in finding a contractor have resulted in the project to redevelop the Green Room being rolled over to the current financial year. Tender documents are currently being advertised on a dedicated local Authority procurement framework and there is an expectations quotations will be received in the next few months.
- Oriol Y Parc Resurface Yard. The resurfacing of the courtyard at OYP was brought forward from the 2022/23 capital program.
- Land at Newport Sands. In the February 2023 meeting the Authority approved the purchase of land at Newport Sands. Funded by a Welsh Government Grant the primary purpose was the stopping the practise of beach parking.
- Carew Castle Enhancing Visitor and Interpretation. The proposals are currently being developed with our consultants and discussions on going the CADW. Improvements to the physical access and interpretation on-site will add to the visitor experience and understanding of Pembrokeshire's historical and cultural heritage. It will allow access to as much of the Castle as possible and help increase visitor numbers.
- Carew Castle Access. Following recent capital investment to enhance the visitor experience at Carew Castle the Authority will now prioritise a range of additional physical infrastructure works to improve the accessibility of the site for visitors with mobility problems and/or for families with pushchairs
- PV in the Park. This project is to look at the installation of PV's at suitable sites across the Authority. This is being funded as part of the Sustainable Landscapes Sustainable Places grant.
- Improvements to Authority Works Depots
- Decarbonisation / Net Zero feasibility for our Buildings. Funding is required to commission a detailed survey of our buildings and a report detailing the planned

refurbishments and renewals to ensure our buildings contribute to meeting our Net zero objectives.

- Fleet upgrade. The Authority is gradually switching to electric vehicles to undertake it's work wherever possible.

The Authority's Useable Reserves

£000's

	Year end Position		Year end Position		Year end Position
	2021/22	Movement 2022/23	2022/23	Movement 2023/24	2023/24
General Reserves	1,141		1,141	-120	1,021
Capital Receipts	389		389	-388	1
Capital Grants Unapplied		319	319	-319	
TOTAL	1,530	319	1,849	-827	1,022
EARMARKED RESERVES					
Receipts In Advance	2,470	-295	2,176		2,176
Carryovers from Underspend 21/22 - Conservation Make More Meadows	10	2	12	-12	
Carryovers from Underspend 21/22 & 22/23 - Archaeology	19	18	37	-37	
Carryovers from Underspend 21/22 - Development Management	115	-6	109	-109	
Carryovers from Underspend 20/21 - Sustainable Transport	10	-10			
Carryovers from Underspend 20/21 - Access Officer	10	-10			
Carryovers from Underspend 21/22 - Beach Wheelchair Coordinator	5	-5			
Carryovers from Underspend 21/22 - Summer Rangers	12	-12			
Carryovers from Underspend 21/22 & 22/23 - Wild About Woodlands	13	4	17	-17	
Carryovers from Underspend 21/22 - Fire Break Cutting	4	-4			
Carryovers from Underspend 21/22 - Achub Brith Y Gors Nature Network Fund	45	-45			
Carryovers from Underspend 21/22 - Roots to Recovery Project	27	14	41		41
Asset Management	37		37		37
Planning (Formerly Local Plan)	22	27	49		49
Self-Insurance	30		30		30
Staff Restructuring	760		760		760

National Park Wales	13	15	28		28
Planning System	87		87		87
Sponsored Maintenance re Sponsor A Gate	28	11	39		39
Rangers Services - Landscape Fund	4	-4			
SDF Increase In Funds	29		29		29
Biodiversity	11	-11			
Planning Enforcement	98		98	-20	78
Invasive Species	22		22		22
The Pathways Project	35	-35			
Carew Causeway	154		154		154
Pollinator Project	15		15		15
Roots Project (2.252)	13	-10	3		3
Digital Transformation	60	-37	22		22
Green Room Redevelopment	148	-35	113	-113	0
Pay Regrading & Pay Award	500		500	-400	100
Decarbonisation	250		250	-100	150
Master Planning Exercise Porthgain		10	10	-10	
Payroll Reserve 23/24		300	300		300
Total	5,056	-118	4,937	-705	4,232

Financial Reserves and Balances

The Authority is required to keep a prudent level of working balances to maintain adequate cash flows to meet planned and unexpected expenditure. The General Reserve is a reserve created from prior years underspends and is available for any approved expenditure. As a minimum this reserve should be 5% of the net budget but it is considered prudent to keep above £400k. Earmarked Reserves are reserves that have been built up from revenue funding over several years and have been set aside for specific projects. The Capital Reserve balance is made from the receipts of the Authority's capital disposals in prior years and as such these funds are restricted for the use on capital expenditure

General Reserve

The statements of accounts as at 31st March 2023 verified that the Authority's General Reserve balance at £1,141k. As detailed above the forecasted deficit for the year is expected to be £120k and the balance is therefore expected to fall to £1,021k at the year end.

Capital Receipts

The Capital Receipts reserve started the year at £389k, some of this will be used to fund in year capital expenditure and therefore this reserve is expected to fall to £1k level at the end of the 2023/24.

Capital Grant Unapplied

The capital grants unapplied reserve reflects the capital grants received but unspent in the year of receipt. The grants are in relations to the purchase of lands at Newport and remote mowing equipment.

Earmarked Reserves

Earmarked reserves as at 31st March 2023 stood at £4,937k and these reserve are expected to be used to fund revenue and capital expenditure during the year and are therefore expected to fall by £705k to £4,232k at the end of 2023/24 financial year.

Recommendation

Members are invited to **NOTE** the budgetary performance for the 6 months ended 30th September 2023 as presented in this report.

(Further information is available from the Head of Finance, on 01646 624815 –

Appendix 1

	Revisions to Budgets 2023/24	September 23 Profiled Budget	September 23 Actual & Committed	Variance
Conservation of the Natural Environment	654,382	420,988	449,819	-28,831
Cilrhedyn Woodland Centre	87,114	88,910	103,563	-14,653
Invasive Species	0	21,410	40,039	-18,629
SLSP Decarbonisation	35,345	35,345	35,344	1
SLSP Wild Coast	11,318	11,318	11,673	-355
Achub Brith Y Gors (Nature Network Fund)	44,630	28,503	47,565	-19,062
Dawnsio ar y Dibyn		0	-10,450	10,450
Greening Agriculture		0	2,422	-2,422
Decarbonisation of Designated Landscapes		0	430	-430
National Designated Landscapes	94,665	47,333	40,175	7,158
Nature Conservation	372,439	179,298	170,412	8,886
Marine Environment	8,871	8,871	8,646	225
Conservation of the Cultural Heritage	116,749	58,055	47,771	10,284
Conservation Areas & Historic Buildings	49,765	23,512	21,811	1,701
CP10 - Archaeology, Culture & Heritage	66,984	34,543	25,960	8,583
Heritage Guardians		0	0	0
Development Management	410,580	197,105	160,813	36,292
Development Management (inc Mineral Plans)	410,580	197,105	160,813	36,292

	Revisions to Budgets 2023/24	September 23 Profiled Budget	September 23 Actual & Committed	Variance
Forward Planning & Communities	418,886	236,160	225,879	10,281
Development Planning	280,852	124,402	114,087	10,315
Sustainable Development Fund	138,034	111,758	111,792	-34
Promoting Understanding	1,334,695	619,720	419,389	200,331
Head of Regenerative Tourism	60,444	30,286	24,573	5,713
Head of Engagement	59,450	29,794	28,057	1,737
Tourism & Wellbeing Officer	40,403	17,387	2,015	15,372
Carew Castle	7,858	-52,433	-95,461	43,028
Carew Castle Tea Room	-13,860	-21,303	-44,018	22,715
Castell Henllys	120,360	53,130	3,222	49,908
Oriel Y Parc, St David's	291,327	81,010	106,903	-25,893
Oriel Y Parc Cafe	-20,000	-10,000	-9,705	-295
Coast to Coast	-22,103	13,868	12,950	918
Wales Coast Path Marketing		0	11,248	-11,248
Communications	249,563	119,478	116,597	2,881
SUP9 - Graphic Services	100,076	45,332	33,834	11,498
Discovery	190,204	88,599	54,066	34,533
Activities & Events	19,557	9,777	8,123	1,654
Walkability Program	16,733	8,367	7,158	1,209
Pembs Outdoor Schools	50,159	25,080	14,969	10,111
Celtic Routes		0	1,558	-1,558

	Revisions to Budgets 2023/24	September 23 Profiled Budget	September 23 Actual & Committed	Variance
Ancient Connections		0	-33,661	33,661
West Wales Walking	0	37,986	22,050	15,936
Nevern Castle Project	0	0	24,660	-24,660
First 1000 Days Project	20,659	10,330	-4,880	15,210
Roots Project	2,877	2,682	4,934	-2,252
Beach Wheelchair & Outdoor Activities Coordinator	22,573	11,446	9,554	1,892
Roots to Recovery	0	-5,551	-12,691	7,140
Brilliant Basics - Beach Access & Wheelchairs		0	600	-600
Ebike Scheme	5,000	2,250	4,661	-2,411
Brilliant Basics - Arrival Improvements		0	163	-163
Pathways Project	22,419	11,209	15,889	-4,680
SLSP Designated Landscapes Education	36,055	36,055	37,080	-1,025
SLSP Sustainable Tourism	74,941	74,941	74,941	0
Recreation & Park Management	-263,281	-226,890	-203,219	-23,671
Sustainable Transport	83,513	67,861	67,861	0
National Trail	47,745	142,499	138,866	3,633
Access Officer and Rights of Way	127,706	68,151	70,922	-2,771
Acces Projects	0	29,883	20,273	9,610
Charging Car Parks	-538,151	-543,242	-509,098	-34,144
Paths & Pollinators Project	15,907	7,958	7,957	1

	Revisions to Budgets 2023/24	September 23 Profiled Budget	September 23 Actual & Committed	Variance
Sustainable Tourism		0	0	0
Rangers, Estates & Volunteers	1,211,173	573,769	569,170	4,599
Nature Recovery	158,886	74,410	89,894	-15,484
Ranger Services	219,987	106,627	101,496	5,131
North Area	369,461	183,606	167,125	16,481
West Area	214,399	87,500	97,120	-9,620
South Area	240,158	126,145	130,928	-4,783
Castlemartin Ranger	11,616	989	-2,300	3,289
Seasonal Tourism Team	4,926	2,463	2,716	-253
Estates Management (incl. Surplus Properties)	-8,260	-7,971	-17,809	9,838
Democratic Representation & Management	548,514	298,758	283,125	15,633
DRM2 - Chief Executive's Office	113,604	55,239	54,768	471
DRM1 - Corporate Activities & Management	83,042	62,044	49,952	12,092
Democratic Representation	222,911	109,831	93,216	16,615
National Parks Wales	2,291	684	4,700	-4,016
Corporate Governance	70,665	35,332	50,671	-15,339
PCNP Trust	6,000	3,000	4,616	-1,616
Strategic Lead Role	0	32,628	25,202	7,426
Future Landscapes Wales	50,000	0	0	0

	Revisions to Budgets 2023/24	September 23 Profiled Budget	September 23 Actual & Committed	Variance
Service Management & Support Services	1,639,866	838,903	867,079	-28,176
SUP1 - Director Placemaking, Decarbonisation & Engagement	85,325	40,922	38,752	2,170
SUP3 - Director of Nature Recovery & Tourism	110,335	53,721	55,873	-2,152
Head of Decarbonisation	87,933	43,705	43,925	-220
SUP5 - Reception/Admin Services	75,605	34,831	32,352	2,479
SUP2 - Performance Management	56,886	22,416	21,295	1,121
SUP6 - Legal Services	45,000	22,500	30,376	-7,876
SUP7 - Financial Services	243,667	119,791	123,830	-4,039
SUP8 - IT Services	329,853	173,798	161,381	12,417
SUP16 - Parc Llanion Park	101,085	34,245	45,083	-10,838
SUP12 - General Building Maintenance	100,907	100,907	96,061	4,846
Fund Raising Officer	59,920	27,276	25,087	2,189
Projects Team	94,095	44,576	41,167	3,409
SUP14 - Pool Vehicles	23,462	2,803	4,664	-1,861
HR, Health & Safety, Staff Training	225,791	117,412	147,233	-29,821
TOTALS	6,071,564	3,016,568	2,819,826	196,742

	Revisions to Budgets 2023/24	September 23 Profiled Budget	September 23 Actual & Committed	Variance	
Conservation of the Natural Environment	654,382	420,988	449,819	-28,831	-6.8%
Conservation of the Historic & Cultural Env't	116,749	58,055	47,771	10,284	17.7%
Development Management	410,580	197,105	160,813	36,292	18.4%
Forward Planning & Communities	418,886	236,160	225,879	10,281	4.4%
Promoting Understanding & Enjoyment	1,334,695	619,720	419,389	200,331	32.3%
Recreation & Park Management	-263,281	-226,890	-203,219	-23,671	10.4%
Rangers, Estates & Volunteers	1,211,173	573,769	569,170	4,599	0.8%
Democratic Representation & Management	548,514	298,758	283,125	15,633	5.2%
Service Management & Support Services	1,639,866	838,903	867,079	-28,176	-3.4%
Net Cost of Services	6,071,564	3,016,568	2,819,826	196,742	6.5%