

**REPORT OF FINANCE MANAGER**

**SUBJECT:**  
**BUDGET PERFORMANCE REPORT 9 MONTHS TO DECEMBER 2018**

**Revenue Budget**

The detailed net revenue budget for the 9 months to 31<sup>st</sup> December 2018 is presented in Appendix 1, with the summary by service area as follows:

	Net Budget 2018/19	Dec 18 Profiled Budget	Dec 18 Actual & Committed	Variance	% Variance
Conservation of the Natural Environment	347,406	270,157	267,922	2,235	0.6%
Conservation of the Historic & Cultural Env't	147,249	109,221	107,915	1,306	0.9%
Development Management	292,166	209,620	130,652	78,968	27.0%
Forward Planning & Communities	312,068	228,530	200,123	28,407	9.1%
Promoting Understanding & Enjoyment	906,367	703,402	706,599	-3,197	-0.4%
Recreation & Park Management	95,721	131,477	123,052	8,425	8.8%
Rangers, Estates & Volunteers	1,072,010	827,788	797,329	30,459	2.8%
Democratic Representation & Management	454,016	344,914	350,501	-5,587	-1.2%
Service Management & Support Services	1,095,467	801,770	850,663	-48,893	-4.5%
<b>Net Cost of Services</b>	<b>4,722,470</b>	<b>3,626,879</b>	<b>3,534,756</b>	<b>92,123</b>	<b>2.0%</b>

As at 31<sup>st</sup> December 2018 the Authority's net revenue actual and committed expenditure was £3,535k, £92k (2.0%) under the profiled budget of £3,627k. The main reasons for the variance of actual expenditure against budget for each Service department are as follows:

- **Conservation of the Natural Environment (£2k under budget).** While orders for countryside furniture are running on budget at Cilrhedyn Woodland Centre these have yet to be reflected as recorded sales and contributed to the budget shortfall. In the Nature Conservation area the payment of conservation grants is below the profiled budget but these will be rectified by the in the financial year.

- **Conservation of Cultural Heritage (£1k under budget).** The variances in the Conservation of Cultural Heritage service are considered minor and arise from budget profiling.
- **Development Management (£79k under budget).** Within Development Management planning fee and pre application fees income of £177k are up £53k versus budget and £5k against the same period for 2017/18. Salary and advertising savings together with legal costs recovered have contributed to the under spend.
- **Forward Planning & Communities (£28k under budget).** The SDF officer post has been vacant for much of the period with a resultant savings in salaries. SDF grants awarded of £62k are £13k below that budgeted. A service level agreement has recently been agreed with PLANED to help with the administration of the scheme until March 2020.
- **Promoting & Understanding (£3k over budget).**  
The table that follows shows the current year budget, actual and prior years' figures for merchandise sales and admissions income for the 9 months ended 31st December. Total merchandise sales of £220k are £4k down on budget but up £7k versus the prior year. The joint admission fee income of £200k for Carew Castle and Castell Henllys is above budget by £4k but down £16k versus 2017/18. However analysis of individual centre incomes shows that incomes from Carew have helped the support the position at Castell Henllys and Oriel y Parc. Whilst the comparison of sales at Carew Castle and Oriel Y Parc are close to or above prior years Castell Henllys sales for 2018/19 are less favourable. Operating costs at Castell Henllys are also above budget due to additional salary costs as a result of a long term sickness, increase site costs and the impact of changes to small business rate relief regulations. Visitor numbers were down across all sites compared to last year and factors such as the Easter holidays falling across the two financial years and the bad weather during this period may have impacted on these figures. The Carew Castle Tearoom opened in July and has a very successful summer achieving budgeted sales and an operation surplus of £9k for the 6 month period ended 31<sup>st</sup> December.

In Communications budget the position of publications officer has remained vacant for the year resulting in significant savings. While not all the expected advertising income from the Coast to Coast magazine has been received it does appear to be running circa £10k below that budgeted for the year.

The Authority in conjunction with Pembrokeshire County Council, Wexford County Council and Visit Wexford has successfully bid for a European Regional Development Fund grant of €2.4m from the Ireland Wales 2014 – 2020 Programme. The Authority's match funding to the project, "Rediscovering Ancient Connections - The Saints", is in the form of £7k in cash, circa £40k in staff time and £30k of advertising in Coast to Coast. This follows the obtaining funding for the Celtic Routes Interreg project and support from Visit Wales' Regional Tourism Engagement Fund for Wales Coast Path marketing activities.

- **Recreation & Park Management (£8k under budget).** The table that follows shows Car Park income for the 9 months at £426k, which is up £17k on budget and comparable to the same period 2017/18. It is worth noting that after several years of experiencing annual increase revenues car park income appears to be plateauing. However as mentioned earlier in this report reduced visitors numbers probably have had a significant impact on this year on year reduction. A prolonged period sickness and the unbudgeted cost of engaging a contractor to maintain the car parks have resulted in the over spend in car park delivery. The underspend of £29k in the Authority's Technical Officer budget is expected to be rectified by the end of financial year.
  
- **Rangers, Estates & Volunteers (£30k under budget).** In the Rangers, Estates and volunteers service area there has been additional cost incurred related to the disposal of the land held at Sageston; other variances are expected to be resolved by the year end.
  
- **Democratic Representation & Management (£6k over budget).** Within the Corporate Activities and Management budget the Authority has contributed to the Iron Man Wales event, Tenby Town Council for a memorial and further support for the work of National Parks UK. The under spend in Democratic Representation is due savings on members allowances and expenses and translation costs. Grant income to support National Parks Wales which in the budget will be recovered by the end of the financial
  
- **Service Management & Support Services (£49k over budget).** While it is expected there will be shortfall in the fund raising income it is anticipated that the other budget variances in Service Management & Support Services will be corrected by the end of the financial year.

### **2018/19 3rd Quarter Income Versus Budget & Prior Years**

<b>Merchandise Sales</b>	<b>Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>2017/18</b>	<b>Variance</b>	<b>2016/17</b>	<b>Variance</b>	<b>2015/16</b>	<b>Variance</b>	<b>2014/15</b>	<b>Variance</b>
Carew Income	73,637	77,619	3,982	78,396	-777	76,038	1,581	75,651	1,968	68,669	8,950
Castell Henllys Income	38,223	32,012	-6,211	39,603	-7,591	36,515	-4,503	44,185	-12,173	36,369	-4,357
Oriel Y Parc	112,500	110,683	-1,817	109,129	1,554	98,939	11,744	107,492	3,191	138,686	-28,003
	<b>224,360</b>	<b>220,314</b>	<b>-4,046</b>	<b>227,127</b>	<b>-6,813</b>	<b>211,492</b>	<b>8,822</b>	<b>227,328</b>	<b>-7,014</b>	<b>243,724</b>	<b>-23,410</b>
<b>Admission Fees</b>											
Carew Income	126,653	136,079	9,426	141,350	-5,271	118,818	17,261	116,885	19,194	99,139	36,940
Castell Henllys	69,755	63,835	-5,920	74,147	-10,312	54,938	8,897	67,447	-3,612	60,226	3,609
	<b>196,408</b>	<b>199,914</b>	<b>3,506</b>	<b>215,497</b>	<b>-15,583</b>	<b>173,756</b>	<b>26,158</b>	<b>184,333</b>	<b>15,582</b>	<b>159,365</b>	<b>40,549</b>
<b>Car Park Income</b>											
Car Park Operations	22,157	28,113	5,956	28,128	-15	4,548	23,565	7,958	20,155	10,109	18,004
Saundersfoot Car Park	65,917	60,976	-4,941	62,520	-1,544	75,914	-14,938	68,529	-7,553	65,911	-4,935
Manorbier Car Park	41,574	44,116	2,542	41,316	2,800	40,578	3,538	39,957	4,159	41,153	2,963
Freshwater East Car Park	23,401	23,669	268	23,641	28	19,013	4,656	21,822	1,847	26,333	-2,664
Little Haven Car Park	31,988	29,514	-2,474	27,004	2,510	35,216	-5,702	36,126	-6,612	32,144	-2,630
Broad Haven Car Park	21,642	21,319	-323	22,359	-1,040	21,520	-201	21,387	-68	22,871	-1,552
St Davids Car Park	73,484	67,942	-5,542	72,311	-4,369	76,928	-8,986	77,100	-9,158	74,706	-6,764
Newport Car Park	15,613	20,462	4,849	22,548	-2,086	18,863	1,599	15,697	4,765	26,361	-5,899
Poppit Car Park	43,300	54,586	11,286	52,206	2,380	44,919	9,667	34,623	19,963	36,657	17,929
Newgale Car Park	17,837	20,540	2,703	17,669	2,871	17,664	2,876	19,946	594	18,646	1,894
Solva Car Park	52,397	54,657	2,260	55,666	-1,009	53,843	814	57,120	-2,463	19,583	35,074
	<b>409,310</b>	<b>425,894</b>	<b>16,584</b>	<b>425,368</b>	<b>526</b>	<b>409,007</b>	<b>16,887</b>	<b>400,263</b>	<b>25,631</b>	<b>374,474</b>	<b>51,420</b>

## 2018/19 Revenue Forecast

As at the end of the third quarter the forecast revenue position for the 2018/19 financial year is a surplus of approximately £200k against an original budget surplus/deficit of nil. This projected surplus is explained as follows:

<b>2018/19 Budget Forecast</b>	<b>£000's</b>	<b>£000's</b>
Original Budget Surplus		Nil
<b>Movements:</b>		
<b>Additional / Reduced Costs</b>		
Salary Savings	70	
Non budgeted Costs	-50	
Storm Damage	-20	
		<b>0</b>
<b>Additional / Reduced Income</b>		
Planning Fee Income	50	
Car Park Income	20	
Other Income	-15	55
National Park Grant Adjustment		<b>145</b>
<b>Revised revenue forecast (surplus)</b>		<b>200</b>

Several posts became vacant during the year resulting in salary savings during the recruitment period. There were also a number of unbudgeted expenditure items including the financial support for the Pembrokeshire Coast National Park Trust, costs associated with sickness absences, higher property rate charges, grants awarded to other bodies, higher vehicle repairs and enhancement of broadband connectivity. The planned restricted access to Carew Castle towards the end of the financial year during the development of the Walled Garden will result in reduced income and Coast to Coast advertising income is also now expected to be below that budgeted. These are offset by additional planning fee and estates income.

In July 2018 the Welsh Government notified the Authority that the budgeted 5% reduction in the National Park Grant for 2018/19 would now not be imposed and has resulted in the grant being £145K higher than anticipated. However due to the timing of this notification the Levy from Pembrokeshire County Council is to remain at the initial budgeted funding level as approved by the Authority in Levy letter of February 2018.

<b>Capital Programme 2018/19</b>							
	<b>Draft Budget 2018/19</b>	<b>Revised Budget 2018/19</b>	<b>Funded by EMR</b>	<b>Funded by other Grants</b>	<b>General Reserve</b>	<b>Capital Receipts</b>	<b>Spend as at 31.12.2018</b>
ICT – Equipment	10,000	19,500			19,500		19,500
Plant & Equipment & Fleet Replacement	30,000	75,000				73,519	73,519
Carew Walled Garden - Landscaping	146,000	50,000		41,923		8,077	3,500
Causeway Repairs		5,000	5,000				1,776
Carew Castle Infrastructure Sewage/Drainage		30,000				30,000	250
Carew Castle Visitor Access		10,000				10,000	
Carew Café		137,747				137,747	137,747
Castell Henllys Roundhouses	72,000	22,000	22,000				2,198
Greening Park Initiatives	5,000	5,000			5,000		3,037
Broad Haven Car Park	100,000	1,000				1,000	260
WG Funded: Castell Henllys Programme ( Access Road)	30,000	25,000	25,000				3,183
WG Funded: Digital Park	85,000	15,000	15,000				
WG Funded: Charging Points	15,000						
WG Funded: Delivery Equipment		34,000	34,000				
<b>Total</b>	<b>493,000</b>	<b>429,247</b>	<b>101,000</b>	<b>41,923</b>	<b>24,500</b>	<b>260,343</b>	<b>244,970</b>

The 2018/19 Capital Programme has decreased from the original budget of £493k to a revised budget of £429k. The forecast is down from that reported in the previous report of £592k due to the slippage of work associated with the Carew Walled Garden, Carew Causeway, Castell Henllys Round Houses to 2019/20. Total capital expenditure as at 31<sup>st</sup> December 2018 was £245k.

Details of the capital programme are:

- ICT – represents the usual cycle of IT equipment replacement.
- Fleet Replacement. During the year to date the Authority has acquired new vehicles for the South and the West area warden teams. Both leasing and purchase options were looked into but in these cases outright purchase was considered to be the most cost effective of procurement.
- Carew Walled Garden. Work on the Tourist Amenity Investment Support Scheme funded Walled Garden project is expected that this will be undertaken in the autumn of 2018. While the work will commence in March the majority of this work will be undertaken in 2019/20 and completed in May.
- Carew Causeway Repairs. The Reservoirs Inspector's report identified that expenditure in the region of £150k will be needed in the next 5 years to maintain the causeway. Phase 1, estimated at £50k will commence in 2018/19 and completed in the summer of 2019.
- Carew Interpretation / Cafe. In the September 2017 National Park Authority Meeting work to build a Café on site was approved and it was fully operational in July 2018.
- Castell Henllys Round House. Work to complete the refurbishment of the Earth Watch Round House is now expected to be completed in the summer of 2019.
- Greening Park Initiatives. This reflects the Authority continuing plans to allocate funds to energy saving green projects.
- Broad Haven Car Park. Due to the volume of other major projects planned the scheme to redevelop the Broad Haven Car Park has been deferred until 2019 /20 financial year
- Welsh Government Funded Capital Projects. In March 2018 the Authority was awarded significant additional (£730k) grant funding from Welsh Government. Included in the capital grant allocation is £150k for the further development of Castell Henllys and it is expected that £25k of this will be spent in 2018/19. A further £34,000 will be spent on equipment for the Delivery service and 15k will be spent in the year on the development of digital technology across the area teams. Development of the electric vehicle charging points will commence in 2019/20.

## The Authority's Useable Reserves £000's

	Year end Position 2016/17	Movement 2017/18	Year end Position 2017/18	Movement 2018/19	Year end Position 2018/19
<b>General Reserves</b>	939	67	1,006	176	1,182
<b>Capital Receipts</b>	281	-18	263	390	653
<b>TOTAL</b>	<b>1,220</b>	<b>14</b>	<b>1,269</b>	<b>564</b>	<b>1,833</b>
<b>Earmarked Reserves:</b>					
Receipts In Advance	846	1,030	1,877	-435	1,442
Asset Management	37		37		37
Llanion Park	2	-2			
Local Plan Development	188	-55	133	-20	113
Self-Insurance	30		30		30
Staff Restructuring	319	-55	264	-11	253
IT	4	-4			
National Park Wales	54	-13	41		41
Planning System	94	-5	89		89
Car Par Integration	77		77		77
Memorial Donations	3	0	4		4
Round Houses	100	-57	43	-22	21
SDF	129	-100	29		29
Machinery For Delivery	4	-4			
NPG Reduction	100		100		100
Car Park Resurfacing	98		98		98
Biodiversity	11		11		11
Planning Enforcement	100		100		100
Portfield Gate	2	-2	0		0
Stitch In Time	25		25		25
The Pathways Project	35		35		35
Skills In Action	15		15		15
Carew Causeway		158	158		158
Underground Cables		14	14		14
<b>TOTAL</b>	<b>2,273</b>	<b>905</b>	<b>3,178</b>	<b>-488</b>	<b>2,690</b>
<b>TOTAL</b>	<b>3,493</b>	<b>919</b>	<b>4,447</b>	<b>76</b>	<b>4,523</b>



### **General Reserve**

The audited statements of accounts as at 31<sup>st</sup> March 2018 verified that the Authority's General Reserve stood at £1,006k. The forecasted surplus for the year is expected to be £200k and the reasons for this surplus are given earlier the report. When that element of the Capital Expenditure funded from the General Reserve of £24k is deducted, the reserve is expected to increase to £1,182k at the end of the current financial year.

### **Earmarked Reserves**

Earmarked reserves as at 31<sup>st</sup> March 2018 stood at £3,178k and these are expected to fall by £488k to £2,690k at the year end. It is worth noting as at the end of 2018/19 the Authority it is expected will be holding circa £235k of reserves on behalf of National Parks Wales and £1,442k in respect of grants received from Welsh Government to fund specific projects.

### **Capital Receipts**

The Capital Receipts reserve started the year at £263k and after the capital receipt from the sale of land held at Sageston on the 30<sup>th</sup> October 2018 and funding various capital projects the reserve is expected to increase to £653k at the end of the 2018/19.

### **Recommendation**

Members are invited to **NOTE** the budgetary performance for the 9 months ended 31<sup>st</sup> December 2018 as presented in this report.

*(Further information is available from the Financial Manager Richard Griffiths, on 01646 624815 – email [richardg@pembrokeshirecoast.org.uk](mailto:richardg@pembrokeshirecoast.org.uk))*

	Revisions to Budgets 2018/19	December 18 Profiled Budget	December 18 Actual & Committed	Variance	% Variance
<b>Conservation of the Natural Environment</b>	<b>347,406</b>	<b>270,157</b>	<b>267,922</b>	<b>2,235</b>	<b>0.64%</b>
Cilrhedyn Woodland Centre	50,089	56,425	67,643	-11,218	-22.40%
Nature Conservation	291,825	209,613	198,779	10,834	3.71%
Marine Environment	5,492	4,119	1,500	2,619	47.69%
<b>Conservation of the Cultural Heritage</b>	<b>147,249</b>	<b>109,221</b>	<b>107,915</b>	<b>1,306</b>	<b>0.89%</b>
Invasive Species	54,390	40,803	43,194	-2,391	-4.40%
Conservation Areas & Historic Buildings	45,446	32,810	31,507	1,303	2.87%
CP10 - Archaeology, Culture & Heritage	40,099	28,536	27,643	893	2.23%
Heritage Guardians	7,313	7,072	5,571	1,501	20.53%
<b>Development Control</b>	<b>292,166</b>	<b>209,620</b>	<b>130,652</b>	<b>78,968</b>	<b>27.03%</b>
Development Management (inc Mineral Plans)	292,166	209,620	130,652	78,968	27.03%
<b>Forward Planning &amp; Communities</b>	<b>312,068</b>	<b>228,530</b>	<b>200,123</b>	<b>28,407</b>	<b>9.10%</b>
Development Planning	191,948	138,942	135,505	3,437	1.79%
Sustainable Development Fund	100,000			0	0.00%
Sustainable Development Delivery	20,120	89,588	64,618	24,970	124.11%
<b>Promoting Understanding</b>	<b>906,367</b>	<b>703,402</b>	<b>706,599</b>	<b>-3,197</b>	<b>-0.35%</b>
Tourism & Wellbeing Officer	41,080	29,738	31,676	-1,938	-4.72%
Carew Castle	7,166	-33,748	-35,425	1,677	23.40%

	Revisions to Budgets 2018/19	December 18 Profiled Budget	December 18 Actual & Committed	Variance	% Variance
Carew Castle Tea Room	-11,128	-10,804	-9,183	-1,621	14.57%
Castell Henllys	44,648	13,699	51,088	-37,389	-83.74%
Newport Information Centre	18,323	17,647	17,201	446	2.43%
Oriel Y Parc, St David's	242,963	162,772	144,237	18,535	7.63%
Oriel Y Parc Cafe	-21,000	-21,000	-20,520	-480	2.29%
Tenby National Park Office	7,490	5,618	7,111	-1,493	-19.93%
Coast to Coast	-37,546	-25,287	-8,378	-16,909	45.04%
Wales Coast Path Marketing	79,500	157,713	157,665	48	0.06%
Communications	209,850	160,447	136,399	24,048	11.46%
SUP9 - Graphic Services	84,437	55,334	50,176	5,158	6.11%
Discovery	148,892	109,153	105,905	3,248	2.18%
Activities & Events	-466	-429	966	-1,395	299.50%
Flexible Programme	15,910	24,739	23,942	797	5.01%
Skills in Action	0	0	2	-2	
Pembs Outdoor Schools	427	320	4,012	-3,692	-865.12%
Celtic Routes	0	0	1,958	-1,958	
NeVERN Castle Project	251	251	520	-269	-107.17%
Pathways Project	75,571	57,239	47,247	9,992	13.22%
<b>Recreation &amp; Park Management</b>	<b>95,721</b>	<b>131,477</b>	<b>123,052</b>	<b>8,425</b>	<b>8.80%</b>
Sustainable Transport	78,122	76,355	77,899	-1,544	-1.98%
National Trail	43,340	163,147	168,964	-5,817	-13.42%
Access Officer and Rights of Way	114,207	91,632	90,322	1,310	1.15%
Technical Officer	75,848	58,576	30,036	28,540	37.63%

	Revisions to Budgets 2018/19	December 18 Profiled Budget	December 18 Actual & Committed	Variance	% Variance
Local Community & Match Funds	800	603	603	0	0.00%
Charging Car Parks	-248,596	-258,836	-244,772	-14,064	5.66%
Rights of Way Improvement Plan	32,000	24,750	18,704	6,046	18.89%
<b>Rangers, Estates &amp; Volunteers</b>	<b>1,072,010</b>	<b>827,788</b>	<b>797,329</b>	<b>30,459</b>	<b>2.84%</b>
Park Delivery Management	118,440	86,350	89,638	-3,288	-2.78%
Ranger Services	212,310	155,685	140,055	15,630	7.36%
North Area	304,975	226,928	216,430	10,498	3.44%
West Area	174,050	127,342	115,265	12,077	6.94%
South Area	201,146	153,427	155,613	-2,186	-1.09%
Castlemartin Ranger	14,389	28,084	28,913	-829	-5.76%
Tenby / Newport Ranger	17,111	16,301	18,868	-2,567	-15.00%
Estates Management (incl. Surplus Properties)	29,589	33,671	32,547	1,124	3.80%
<b>Democratic Representation &amp; Management</b>	<b>454,016</b>	<b>344,914</b>	<b>350,501</b>	<b>-5,587</b>	<b>-1.23%</b>
DRM2 - Chief Executive's Office	107,522	78,136	77,959	177	0.16%
DRM1 - Corporate Activities & Management	56,024	48,127	57,142	-9,015	-16.09%
Democratic Representation	196,139	144,746	135,755	8,991	4.58%
National Parks Wales	16,215	15,240	21,489	-6,249	-38.54%
National Parks Wales Seminar	0	0	17	-17	
Corporate Governance	69,403	52,052	55,363	-3,311	-4.77%
PCNPA Trust	8,713	6,613	2,776	3,837	44.04%

	Revisions to Budgets 2018/19	December 18 Profiled Budget	December 18 Actual & Committed	Variance	% Variance
<b>Service Management &amp; Support Services</b>	<b>1,095,467</b>	<b>801,770</b>	<b>850,663</b>	<b>-48,893</b>	<b>-4.46%</b>
SUP1 - Director of Park Direction & Planning	67,237	48,312	47,459	853	1.27%
SUP3 - Director of Delivery & Discovery	99,041	67,028	76,145	-9,117	-9.21%
SUP5 - Reception/Admin Services	87,761	63,798	61,669	2,129	2.43%
SUP2 - Performance Management	53,100	30,788	27,691	3,097	5.83%
SUP6 - Legal Services	30,750	23,063	22,818	245	0.80%
SUP7 - Financial Services	169,436	124,071	127,693	-3,622	-2.14%
SUP8 - IT Services	247,111	185,294	187,422	-2,128	-0.86%
SUP16 - Parc Llanion Park	87,988	64,118	67,970	-3,852	-4.38%
SUP12 - General Building Maintenance	86,447	71,835	74,911	-3,076	-3.56%
Fund Raising	-10,001	-7,747	26,208	-33,955	339.53%
Projects Team	45,018	32,779	32,987	-208	-0.46%
Pool Vehicles	7,811	7,244	8,900	-1,656	-21.20%
Personnel, Health & Safety, Staff Training	123,766	91,187	88,790	2,397	1.94%
<b>TOTALS</b>	<b>4,722,470</b>	<b>3,626,879</b>	<b>3,534,756</b>	<b>92,123</b>	<b>1.95%</b>
<b>Conservation of the Natural Environment</b>	<b>347,406</b>	<b>270,157</b>	<b>267,922</b>	<b>2,235</b>	<b>0.6%</b>
<b>Conservation of the Historic &amp; Cultural Env't</b>	<b>147,249</b>	<b>109,221</b>	<b>107,915</b>	<b>1,306</b>	<b>0.9%</b>
<b>Development Control</b>	<b>292,166</b>	<b>209,620</b>	<b>130,652</b>	<b>78,968</b>	<b>27.0%</b>
<b>Forward Planning &amp; Communities</b>	<b>312,068</b>	<b>228,530</b>	<b>200,123</b>	<b>28,407</b>	<b>9.1%</b>
<b>Promoting Understanding &amp; Enjoyment</b>	<b>906,367</b>	<b>703,402</b>	<b>706,599</b>	<b>-3,197</b>	<b>-0.4%</b>
<b>Recreation &amp; Park Management</b>	<b>95,721</b>	<b>131,477</b>	<b>123,052</b>	<b>8,425</b>	<b>8.8%</b>
<b>Rangers, Estates &amp; Volunteers</b>	<b>1,072,010</b>	<b>827,788</b>	<b>797,329</b>	<b>30,459</b>	<b>2.8%</b>
<b>Democratic Representation &amp; Management</b>	<b>454,016</b>	<b>344,914</b>	<b>350,501</b>	<b>-5,587</b>	<b>-1.2%</b>
<b>Service Management &amp; Support Services</b>	<b>1,095,467</b>	<b>801,770</b>	<b>850,663</b>	<b>-48,893</b>	<b>-4.5%</b>
<b>Net Cost of Services</b>	<b>4,722,470</b>	<b>3,626,879</b>	<b>3,534,756</b>	<b>92,123</b>	<b>2.0%</b>

