



NPA/21/025

Dartmoor National Park Authority

3 September 2021

Statement of Accounts 2020/21

Report of the Head of Business Support

- Recommendation: **That:**
- (i) Members approve the 2020/21 Statement of Accounts;**
 - (ii) The Chair be authorised to sign and date the Statement of Responsibilities on behalf of the Authority;**
 - (iii) The Chair and the Chief Executive (National Park Officer) be authorised to sign the Letter of Representation on behalf of the Authority; and**
 - (iv) Members approve the 2020/21 Annual Governance Statement**

1 Introduction

- 1.1 The Statement of Accounts (the Accounts) is a statutory document which all local authorities must produce and make available for public inspection. In addition, the accounts are subject to external examination by the Authority's external auditors.
- 1.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) publishes The Code of Practice on Local Authority Accounting (The Code) which specifies the principles and practices of accounting that must be followed in preparing the Statement of Accounts. The Statement of Accounts was authorised for issue and made available for public inspection on 28 May. There were no changes to the format and content of the Statement of Accounts this year.
- 1.3 A copy of the audited Accounts has been provided separately for Members only. A copy of the unaudited accounts was published on our website on 31 May at <https://www.dartmoor.gov.uk/about-us/how-we-work/funding-and-accounts>, which will be replaced with the audited version after this meeting.
- 1.4 Once Members have approved the Accounts, the Authority's Chair will be required to sign the Statement of Responsibilities on behalf of all Members (below the Chief Finance Officer's Certification) on page 13.
- 1.5 The Chair of the Authority and the Chief Executive (National Park Officer) are also required to sign a Letter of Representation on behalf of the Authority, a copy of which is included at Appendix 1. The purpose of the Letter of Representation is to

confirm to the Auditors that the Authority's financial statements give a true and fair view.

2 Financial Performance

- 2.1 The Audit & Governance Committee reviewed and approved the outturn position on 28 May 2021 (NPA/AG/21/006). Members congratulated staff for the efforts made and outcomes achieved during the year, and for continuing to maintain a culture of robust financial management. A summary of the year's financial performance is set out in the Narrative Report which starts on page 2 of the Accounts.
- 2.2 The actual revenue outturn, in terms of in-year Management Account reporting was a surplus of £57,789 (£179,957 surplus in 2019/20) which represents a -1.37% variance against Budget (-4.43 % in 2019/20). How this surplus is reconciled to the "Deficit on Provision of Services" line in the Comprehensive Income and Expenditure Statement (page 15 of the Accounts) is set out in the table below:

31 March 2020 £000		31 March 2021 £000
433	"Deficit on the Provision of Services" line in the Comprehensive Income and Expenditure Statement	1,184
	<i>Reverse out non-cash items:</i>	
(216)	Amortisation, depreciation & impairment charges	(264)
(763)	IAS19 Retirement Benefit adjustments (pensions)	(879)
3	Accumulated Absences adjustment (leave and flexi balances)	(4)
14	Reserve net gain on disposal of Non-current assets	0
	<i>Capital & Reserves:</i>	
306	Capital expenditure financed from revenue resources or Capital Grants	191
43	Net transfers to or (from) reserves per Management Accounts	(286)
(180)	Revenue Budget Surplus	(58)

- 2.3 There have been no changes to the financial outturn, as reported on 28 May. The audit work on the financial statements has been concluded and no adjustments have been identified as being required to the Comprehensive Income and expenditure Statement or Balance Sheet.
- 2.4 The total net transfer from Earmarked Reserves as at 31 March was £228,300 i.e. our Earmarked Reserves balances have decreased by this much. The General Reserve (unallocated) has been maintained at £500,000 and is the minimum level of balances that the Authority has determined must be retained. A summary of the total opening and closing Reserve Balances is set out below. Note 12 of the Accounts provides a more detailed explanation.

2019/20 £	Table 8: Earmarked Reserve Balances	2020/21 £
(2,233,565)	1 April Opening Balance	(2,477,571)
327,738	Reserves used in year (table 9)	563,649
(550,975)	Transfers to earmarked reserves at year-end for specific purposes (table 10)	(335,349)
(20,769)	Transfer to Capital Receipts Reserve	0
(2,477,571)	Total Earmarked Reserves at 31 March	(2,249,271)
(500,000)	General Unallocated Reserve	(500,000)
(2,977,571)	Total Reserve Balances at 31 March	(2,749,271)

- 2.5 In aggregate, the level of reserves and balances held is regarded as sufficient to meet current needs and to provide assurance that unforeseen risks and emergencies can be managed. These balances are determined in part by our on-going work programmes and projects and by a risk based analysis and the methodology approved by the Authority.

3 Pension Scheme Assets and Liabilities

- 3.1 The Authority's pension fund deficit is subject to two different actuarial valuations; the Triennial Valuation and the IAS 19 annual accounting valuation. The Triennial Valuation is used to set the employer contribution rates for the following three years and is based on assumptions that are specific to the authority's part of the Devon Pension Fund (the next valuation is due in 2022). The annual IAS 19 valuation that the authority is required to use in these accounts, uses standardised assumptions and is designed to provide comparability between employers.
- 3.2 The result of the annual accounting valuation as at 31 March 2021 for the Authority is that the net liability has increased by £5.08 million from £12.669 million to £17.749 million due mainly to changes in financial and demographic assumptions. The liability (accounting valuation of it) is an assessment of the level of corporate bonds a corporate body would need to issue in order to cover the cost of the deficit over an assessed period. This approach was designed with the Private Sector in mind but has also been adopted by the Public Sector. However the true pension fund deficit is assessed through the Triennial Valuation and the deficit made good over the working life of the employees rather than by issuing Corporate Bonds.
- 3.3 The last triennial valuation took place as at 31 March 2019 and the Authority's funding level was assessed to be at 97% compared to 90% in 2016 and the employer contribution rate has remained stable. The Authority continues to make additional contributions to seek to achieve a 100% funding position in accordance with the recovery plan determined by the Actuary.

- 3.4 The annual accounting valuation and disclosures included in the Accounts (Note 33) makes use of many assumptions and is a “snapshot” valuation of assets and liabilities on one particular day at year-end. This snapshot approach to valuing the deficit is volatile and unpredictable. The Pension Fund is a long-term investment vehicle, which means that valuation results will always fluctuate. It is arguable whether the annual “accounting” calculation of the pension fund deficit accurately reflects the long run position, many believe it does not. The pension fund deficit as reported in the Accounts does not represent an immediate call on the Authority’s reserves but simply provides an accounting valuation snapshot (at 31 March) with the value of assets and liabilities changing on a daily basis.

4 Local Code of Corporate Governance (Local Code) and the Annual Governance Statement (AGS)

- 4.1 On 28 May the Audit & Governance Committee considered and approved the current year’s formal review and assessment of the Authority’s governance arrangements, as set out in our Local Code of Corporate Governance and Annual Governance Statement (NPA/AG/21/005). A small amendment has been made to the AGS since then, adding in a sentence to confirm that we do ensure that assurance arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2010). The AGS needs to be re-approved by the Authority today, a copy can be found starting on page 59 of your accounts pack.

5 Conclusion

- 5.1 Considering the Authority’s ambitious and often diverse work programme and the impact of the Coronavirus pandemic, 2020/21 was one of sound financial management and continued commitment of staff to continue with delivery. There was some slippage in programmed work mainly due to the impact of the pandemic restrictions and we experienced a loss in some income streams. However, other savings were made due to the impact of the restrictions; for example from premises closures, limited travel and staff working from home. We also accessed some government funding and relief schemes, for example, Business rate relief; the Retail, Hospitality & Leisure Grant Fund; and the Coronavirus Job Retention Scheme.
- 5.2 Prudent financial management has meant that we did not draw from reserves for some key projects and that the 2020/21 revenue surplus has been set aside to help fund the Medium Term Financial Plan budget gap that arose due another real terms cut in National Park Grant (for 2021/22). Our Match Funding and Invest to Save Reserves have been maintained to take advantage of new opportunities and projects.
- 5.3 Grant Thornton (GT) will present their “Audit Findings Report” (AFR) to you separately (next item on the agenda). At the time of writing this report there was still some work outstanding in respect of the audit of the Pension Fund and the payroll system, i.e. obtaining the assurance letters those auditors. An update will be provided at the meeting. Work on the value for money conclusion has not yet been concluded, the outcome of which will be reported to the Authority by December 2021 in the Auditor’s Annual Report. The work done to date has not identified any risks of significant weakness in the Authority’s arrangements, and GT have not

identified any issues that would have an impact on their opinion on the financial statements.

- 5.4 It is pleasing to note that apart from two disclosure note amendments that have been made (identified during the audit) that there are no mis-statements or control weaknesses. An action plan has been recommended by GT for the Authority to address some minor issues relating to policies, procedures and asset records. These will be addressed accordingly during 2021/22. It should also be noted that the Authority has actioned the recommendations that GT made at the conclusion of the 2019/20 audit.
- 5.5 Grant Thornton have indicated that they anticipate being able to issue a standard (unmodified) audit opinion in due course. As happened last year there will also be an “emphasis of matter” paragraph included highlighting the material uncertainty of the valuation of land and buildings as a result of Covid 19, as highlighted by the Authority’s valuer and disclosed within the financial statements. The final audit certificate cannot be issued until the value for money work is complete.

DONNA HEALY

Background Papers:

NPA/20/005: 2020/21 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/20/012: Financial Settlement 2020/21

NPA/20/004: Treasury Management Investment Strategy 2020/21

NPA/AG/20/006: Financial Management 1 April to 30 September 2020 and Forecast of Financial Outturn 2020/21

NPA/AG/21/001: Financial Management 1 April to 30 December 2020 and forecast of Financial Outturn 2020/21

NPA/AG/21/006 – Financial Outturn 2020/21

NPA/AG/21/005 – Local Code of Corporate Governance & 2020/21 Annual Governance Statement

Attachments: Appendix 1 – Letter of Representation

2021 09 03 DH Statement of Accounts 2020/21



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3 September 2021

Dear Sirs

**Dartmoor National Park Authority Financial Statements for the year ended
31 March 2021**

This representation letter is provided in connection with the audit of the financial statements of Dartmoor National Park Authority for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the Authority financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Authority's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Authority and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

Pamela Woods Chair Kevin Bishop PhD Chief Executive (National Park Officer)

The purposes of the Dartmoor National Park Authority are to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park and to promote opportunities for the understanding and enjoyment of the area's special qualities.

In pursuing these purposes the Authority has a duty to seek to foster the economic and social well-being of the local community.

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- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.
- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Authority has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the misclassification and disclosures changes schedule included in your Audit Findings Report. The Authority's financial statements have been amended for these misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment and cashflow forecasts in light of the Covid-19 pandemic. We continue to believe that the Authority's financial
- xiv. statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:

- a. the nature of the Authority means that, notwithstanding any intention to liquidate the Authority or cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
- b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
- c. the Authority's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the Authority's ability to continue as a going concern need to be made in the financial statements

- xv. We confirm that we are holding a cash balance of £350,000 in respect of a S.106 Planning Obligation Agreement. We are acting as the banker for this money, which will be passed to a third party as a contribution towards an affordable housing scheme, and it is excluded from the Authority's financial statements. We are aware of the deadlines for the use of the funds and are working with relevant partners to ensure that the S.106 commitment is delivered.

Information Provided

- xvi. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Authority's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Authority via remote arrangements, in compliance with the nationally specified social distancing requirements established by the government in response to the Covid-19 pandemic. from whom you determined it necessary to obtain audit evidence.
- xvii. We have communicated to you all deficiencies in internal control of which management is aware.
- xviii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xix. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xx. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Authority and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.

- xxi. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxiii. We have disclosed to you the identity of the Authority's related parties and all the related party relationships and transactions of which we are aware.
- xxiv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxvi. The disclosures within the Narrative Report fairly reflect our understanding of the Authority's financial and operating performance over the period covered by the Authority's financial statements.

Approval

The approval of this letter of representation was minuted by the Authority at its meeting on 3 September 2021.

Yours faithfully

Name.....

Name.....

Position.....

Position.....

Date.....

Date.....

Signed on behalf of the Authority

The Audit Findings (ISA260) Report for Dartmoor National Park Authority

Year ended 31 March 2021

19 August 2021



Contents



Your key Grant Thornton team members are:

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This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

Gareth D Mills

Name : Gareth Mills, Key Audit Partner and Engagement Lead

For Grant Thornton UK LLP

Date : 19 August 2021

The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Dartmoor National Park Authority ('the Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2021 for those charged with governance.

Financial Statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion:

- the Authority's financial statements give a true and fair view of the financial position of the Authority and its income and expenditure for the year
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our audit work was completed on remotely from June to August. Our findings are summarised in Section Two of this report. We have not identified any adjustments to the financial statements that have resulted in an adjustment to the Authority's Comprehensive Income and Expenditure Statement. A small number of presentational and disclosure amendments are detailed at Appendix C. We have also raised recommendations for management as a result of our audit work in the Action Plan at Appendix A. Our follow up of recommendations from the prior year's audit are detailed at Appendix B.

At present, there are no matters of which we are aware that would require modification of our audit opinion (included at Appendix E) or material changes to the financial statements.

Our work is substantially complete although we are finalising our procedures in the following areas:

- work on the significant audit risk of accounting for Pensions costs within the accounts (see page 9), including the assurance letter from the auditor of Devon Pension Fund
- receipt of the assurance letter from the auditor of Devon County Council in respect of the payroll system
- completion of our internal quality review process, including final reviews of the file by both the Manager and Engagement Lead, specifically in respect of significant audit risks of PPE revaluations, Pension Fund liability and testing of journals
- receipt of management representation letter
- review of the final set of financial statements, Narrative Report and Annual Governance Statement.

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisation and the financial statements we have audited.

Our anticipated audit report opinion will be unmodified. However, we are expecting to include an Emphasis of Matter paragraph highlighting the material uncertainty of the valuation of land and buildings as a result of Covid-19, as highlighted by the Authority's valuer and disclosed within the Authority's financial statements.

1. Headlines

Value for Money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are now required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance

We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. An audit letter explaining the reasons for the delay is attached at Appendix F to this report. We expect to issue our Auditor's Annual Report by December 2021. This is in line with the National Audit Office's revised deadline, which requires the Auditor's Annual Report to be issued no more than three months after the date of the opinion on the financial statements.

We have completed sufficient work to satisfy ourselves that our VFM work remaining would not have a material impact on the financial statements which we have audited. We have not identified any significant weaknesses in respect of the Authority's VFM arrangements from our work to date.

Statutory duties

The Local Audit and Accountability Act 2014 ('the Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We expect to certify the completion of the audit upon the completion of our work on the Authority's VFM arrangements, which will be reported in our Annual Auditor's Report in December 2021.

Significant Matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance and timely collaboration provided by the finance team and other staff during the course of our audit.

2. Financial Statements

Overview of the scope of our audit

This Audit Findings (ISA260) Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the Authority's business and is risk based, and in particular included:

- An evaluation of the Authority's internal controls environment, including its IT systems and controls
- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks.

We have not had to alter our Audit Plan as communicated to you on 28 May 2021.

Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, we anticipate issuing an unqualified audit opinion following the Authority meeting on 3 September 2021, as detailed at Appendix E.

As noted on page three, our ability to conclude and sign off the audit will be dependent on resolving all outstanding work, which is reliant on the receipt of assurance letters from the auditors of Devon County Council and Devon Pension Fund.

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance and timely collaboration provided by the finance team and other staff. The impact of the pandemic has meant that both your finance team and our audit team continued to face audit challenges again this year, such as remote access working arrangements (i.e. remote accessing financial systems, video calling, remote verification of assets, verifying the completeness and accuracy of information provided remotely). This resulted, as last year, in us having to carry out additional audit procedures to gain sufficient audit assurance in respect of our auditor's opinion on the financial statements.

2. Financial Statements



Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Materiality levels remain the same as reported in our Audit Plan in May 2021. We detail in the table below our determination of materiality for the Authority.

Materiality area	Amount (£)	Qualitative factors considered
Materiality for the financial statements	118k	Financial statement materiality was determined based on a proportion of the gross expenditure of the Authority for the financial year.
Trivial matters	6k	Set at 5% of materiality
Materiality for senior officer remuneration	10k	Due to perceived public interest in these disclosures.



2. Financial Statements - Significant risks

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

This section provides commentary on the significant audit risks communicated in the Audit Plan.

Risks identified in our Audit Plan	Commentary
<p>ISA240 revenue risk</p> <p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:</p> <ul style="list-style-type: none"> • there is little incentive to manipulate revenue recognition • opportunities to manipulate revenue recognition are very limited • the culture and ethical frameworks of local authorities, including the Authority, mean that all forms of fraud are seen as unacceptable. <p>Therefore we do not consider this to be a significant risk for the Authority.</p>
<p>Valuation of land and buildings</p> <p>The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or fair value (for surplus assets) at the financial statements date.</p> <p>This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (c£3.2 million in the 2019-20 balance sheet) and the sensitivity of this estimate to changes in key assumptions.</p> <p>Management have engaged the services of a valuer to estimate the current value as at 31 March 2021.</p> <p>We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>As part of our audit work, we have:</p> <ul style="list-style-type: none"> • evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work • evaluated the competence, capabilities and objectivity of the valuation expert • written to the valuer to confirm the basis on which the valuation was carried out • challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding • tested, on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authority's asset register • evaluated the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value. <p>We note that the valuers have included a material uncertainty paragraph in their valuation report as a result of Covid-19 and the unprecedented set of circumstances on which to base their valuations. The Authority has disclosed this material uncertainty in the draft financial statements.</p> <p>We will be including an emphasis of matter paragraph in our audit opinion in respect of the material uncertainty in the external valuer's report, which has been disclosed in note 13 of the accounts.</p> <p>Our audit work to date has not identified any further issues in respect of valuation of land and buildings.</p>

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Commentary

Management override of controls

Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities. The Authority faces external scrutiny of its spending and this could potentially place management under undue pressure in terms of how they report performance.

We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.

As part of our audit work, we have:

- evaluated the design effectiveness of management controls over journals
- analysed the journals listing and determine the criteria for selecting high risk unusual journals
- tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration
- gained an understanding of the accounting estimates and critical judgements applied made by management and consider their reasonableness with regard to corroborative evidence
- evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.

Our audit work to date has not identified any issues in respect of management override of controls.

2. Financial Statements - Significant risks

Risks identified in our Audit Plan

Commentary

Valuation of the pension fund net liability

The Authority's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.

The pension fund net liability is considered a significant estimate due to the size of the numbers involved (c£12.7 million in the 2019-20 balance sheet) and the sensitivity of the estimate to changes in key assumptions.

We therefore identified valuation of the **Authority's pension fund net liability as a significant risk**, which was one of the most significant assessed risks of material misstatement.

As part of our audit work, we have:


- updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls
- evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work
- assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation
- assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary
- undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report
- obtained assurances from the actuary regarding the material experience items. These are material pension related figures that relate to the impact of correcting the estimates made in the years between the triennial revaluations of the pension fund
- requested assurances from the auditor of Devon Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements – *this assurance letter is currently outstanding*.

As the pension fund balance is a significant audit risk, we need to be satisfied that we have sufficient and appropriate audit evidence over these material entries. As such we are closely considering the information that we have received from the actuary and Pension Fund. We also need to review the contents of the assurance from the auditors of the Devon Pension Fund audit. The timing and content of the information from the Pension Fund auditors will influence the date when we will be in a position to issue our audit opinion on the Authority's accounts.





As noted earlier, our audit work on the pension fund net liability is currently in progress. We will provide a verbal update to members at the meeting on this issue.

2. Financial Statements – key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations – £3.1m	<p>Other land and buildings comprises £2.7m of specialised assets where no market exists which are required to be valued at depreciated replacement cost (DRC). The remainder of other land and buildings (£0.4m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end.</p> <p>The Authority has engaged NPS (SW) Ltd to complete the valuation of properties as at 31 March on an annual basis. All assets were revalued as at 31 March 2021.</p> <p>The Authority's valuer disclosed a material uncertainty in the valuation of the Authority's land and buildings at 31 March 2021 as a result of Covid-19. The Authority has included disclosures on this issue in Note 13.</p> <p>The valuation of properties valued by the valuer has resulted in a net increase of £611k.</p>	<p>We have:</p> <ul style="list-style-type: none"> Assessed the competence and expertise of management's expert Reviewed the completeness and accuracy of the underlying information used to determine the estimate Reviewed the assumptions used by the expert, including the floor areas Ensured that there has been no changes to the method used to revalue the assets, and ensured that the method is suitable for the different classes of the assets Considered the adequacy of disclosure of the estimate and Covid related material uncertainty in the financial statements <p>There are no significant issues arising from our work to date.</p>	<p> Green</p>

Assessment

-  **Dark Purple** We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
-  **Blue** We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
-  **Grey** We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
-  **Green** We consider management's process is appropriate and key assumptions are neither optimistic or cautious

2. Financial Statements - key judgements and estimates

Significant judgement or estimate

Summary of management's approach

Audit Comments

Assessment

Net pension liability – £17.8m

The Authority's net pension liability at 31 March 2021 is £17.8m (PY £12.7m) comprising the Devon Local Government defined benefit pension scheme obligations. The Authority uses Barnet Waddingham to provide actuarial valuations of the Authority's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years.

The latest full actuarial valuation was completed in 2019. A roll forward approach is used in intervening periods which utilises key assumptions such as life expectancy, discount rates, salary growth and investment return. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £8.8m net actuarial loss during 2020-21.

We have:

- Assessed management's expert
- Assessed the actuary's approach taken and deemed it reasonable
- Used PwC as auditor's expert to assess actuary and assumptions made by actuary

●
Green

Assumption	Actuary Value	PwC range	Assessment
Discount rate	2.0%	1.95 – 2.05%	● Green
Pension increase rate	2.85%	2.80 – 2.85%	● Green
Salary growth	3.85%	Value is in line with PwC report	● Green
Life expectancy – Males currently aged 45 / 65	24.0 / 22.6	Values are in line with PwC report	● Green
Life expectancy – Females currently aged 45 / 65	25.4 / 23.9	Values are in line with PwC report	● Green

- Confirmed the completeness and accuracy of the underlying information used to determine the estimate
- Confirmed the reasonableness of the Authority's share of LPS pension assets.
- Confirmed the consistency of the pension fund assets and liability disclosures in notes to the financial statements with the actuarial report from the actuary

Our audit work to date has not identified any issues in respect of the valuation of the pension fund net liability. Our work in this area is still in progress, including the assurance from the Pension Fund auditor.

2. Financial Statements - Internal Control

Assessment	Issue and risk	Recommendations
<p>●</p> <p>Medium</p>	<p>Our audit work identified that there are a number of assets in the Fixed Asset Register (FAR) that have exceeded their Useful Economic Life (UEL) set by the Authority, have a net book value of £nil but they remain in use.</p> <p>A number of these assets are also not fully depreciated, with a Net Book Value (NBV) of £27k, despite having exceeded their UEL.</p> <p>The Gross Book Value of assets still listed on the FAR that have a nil NBV is £469k.</p>	<p>We recommend the Authority undertakes an assessment of all fully depreciated assets to consider if UELs and depreciation rates are appropriate and whether there is a need to revise these rates. In addition, for all fully depreciated assets that are still in use, the Authority should be satisfied that these assets are still operating at an appropriate level in terms of quality and reliability. If not, consideration should be given to disposing or 'writing off' these assets.</p> <p>Management response</p> <p>Agreed. A full review of fully depreciated items held on the Fixed Asset Register will be undertaken during 2021/22 in accordance with the recommendation.</p>
<p>●</p> <p>Low</p>	<ul style="list-style-type: none"> We noted during our audit that the Authority's Members Code of Conduct is dated from July 2012. We also noted that the Authority's Email Policy was last updated in November 2018 and the document does not have a next review date. 	<p>The Authority should review its Code of Conduct to ensure it remains appropriate and fit for purpose. Arrangements for periodic review and updating of key documentation should be implemented.</p> <p>Management response</p> <p>Management is confident that both the Members Code of Conduct and the Email Policy remain compliant with best practice and guidance. However, a review will be undertaken of both during 2021/22 to ensure that future assurance can be given going forward.</p>

Assessment

- Significant deficiency – risk of significant misstatement – High risk
- Deficiency – risk of inconsequential misstatement – Medium risk
- Best practice – Low risk

2. Financial Statements - other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Audit and Governance Committee and the Authority. We have not been made aware of any incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	A letter of representation has been requested from the Authority, which is included in the Authority papers. As in the prior year, we have requested a specific representation in respect of the Authority's accounting treatment of £350k of S.106 monies.

2. Financial Statements - other communication requirements



Issue	Commentary
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the Authority's banks. This permission was granted and the requests were sent. These requests were returned with positive confirmation and no issues were noted.
Accounting practices	We have evaluated the appropriateness of the Authority's accounting policies, accounting estimates and financial statement disclosures. Our review found no material omissions in the financial statements. A small number of disclosure issues are included at Appendix C.
Audit evidence and explanations / significant difficulties	All information and explanations requested from management was provided promptly. The Authority's finance team were extremely responsive to audit queries throughout the audit, and we would like to thank the Head of Business Support and her team for their help and support during the audit process.

2. Financial Statements - other communication requirements



Our responsibility

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern” (ISA (UK) 570).

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2020). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <p>Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities:</p> <ul style="list-style-type: none"> • the use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • for many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. <p>Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul style="list-style-type: none"> • the nature of the Authority and the environment in which it operates • the Authority's financial reporting framework • the Authority's system of internal control for identifying events or conditions relevant to going concern • management's going concern assessment. <p>On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul style="list-style-type: none"> • a material uncertainty related to going concern has not been identified • management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>We identified a small number of minor suggested amendments to both the AGS and Narrative Report and these have been adequately updated by management.</p> <p>No significant inconsistencies have been identified. We plan to issue an unmodified opinion in this respect.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported a significant weakness. <p>We have nothing to report on these matters.</p>



2. Financial Statements - other responsibilities under the Code

Issue	Commentary
Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>This work is not required as the Authority does not exceed the threshold.</p>
Certification of the closure of the audit	<p>We intend to delay the certification of the closure of the 2020-21 audit of the Authority in the audit report, as detailed at Appendix E. This is due to the delay in completing our Value For Money audit work. Once this work is completed, we will be able to certify the closure of the 2020-21 audit of Dartmoor National Park Authority.</p>

3. Value for Money arrangements

Revised approach to Value for Money work for 2020-21

On 1 April 2020, the National Audit Office introduced a new Code of Audit Practice which comes into effect from audit year 2020/21. The Code introduced a revised approach to the audit of Value for Money. (VFM)

There are three main changes arising from the NAO's new approach:

- A new set of key criteria, covering financial sustainability, governance and improvements in economy, efficiency and effectiveness
- More extensive reporting, with a requirement on the auditor to produce a commentary on arrangements across all of the key criteria.
- Auditors undertaking sufficient analysis on the Authority's VFM arrangements to arrive at far more sophisticated judgements on performance, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

The Code require auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the body delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.



Financial Sustainability

Arrangements for ensuring the body can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years)



Governance

Arrangements for ensuring that the body makes appropriate decisions in the right way. This includes arrangements for budget setting and management, risk management, and ensuring the body makes decisions based on appropriate information

Potential types of recommendations

A range of different recommendations could be made following the completion of work on the body's arrangements to secure economy, efficiency and effectiveness in its use of resources, which are as follows:



Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014. A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.



Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body. We have defined these recommendations as 'key recommendations'.



Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements

3. VFM - our procedures and conclusions

We have not yet completed all of our VFM work and so are not in a position to issue our Auditor's Annual Report. An audit letter explaining the reasons for the delay is attached at Appendix G to this report. We expect to issue our Auditor's Annual Report by December 2021. This is in line with the National Audit Office's revised deadline, which requires the Auditor's Annual Report to be issued no more than three months after the date of the opinion on the financial statements.

As part of our work, we considered whether there were any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. Our work to date has not identified any risks of significant weakness in the Authority's arrangements, and we have not identified any issues that would have an impact on our opinion on the financial statements.

Our work covers three key areas and considers the arrangements in place at the CCG in the 2020-21 financial year in respect of:

- financial sustainability
- governance
- improving economy, efficiency and effectiveness.

4. Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in May 2020 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed at Appendix D.

Audit and non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Authority. No other audit or non-audit services are provided to the Authority.

Transparency



Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see

[Transparency report 2020 \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2020)

Appendices

A. Action Plan – Audit of Financial Statements

We have identified the following recommendations for the Authority as a result of issues identified during the course of our audit. We have agreed our recommendations with management and we will report on progress on these recommendations during the course of the 2021-22 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
 Medium	<p>Our audit work identified that there are a number of assets in the Fixed Asset Register that have exceeded their Useful Economic Life (UEL) set by the Authority, have a net book value of £nil but they remain in use.</p> <p>A number of these assets are also not fully depreciated, with a Net Book Value of £27k, despite having exceeded their UEL.</p> <p>The Gross Book Value of assets still listed on the FAR that have a nil NBV their UEL is £469k.</p>	<p>We recommend the Authority undertakes an assessment of all fully depreciated assets to consider if UELs and depreciation rates are appropriate and whether there is a need to revise these rates. In addition, for all fully depreciated assets that are still in use, the Authority should be satisfied that these assets are still operating at an appropriate level in terms of quality and reliability. If not, consideration should be given to disposing or ‘writing off’ these assets.</p> <p>Management response</p> <p>Agreed. A full review of fully depreciated items held on the Fixed Asset Register will be undertaken during 2021/22 in accordance with the recommendation.</p>
 Low	<ul style="list-style-type: none"> We noted during our audit that the Authority’s Members Code of Conduct is dated from July 2012. We also noted that the Authority’s Email Policy was last updated in November 2018 and the document does not have a next review date. 	<p>The Authority should review its Code of Conduct to ensure it remains appropriate and fit for purpose. Arrangements for periodic review and updating of key documentation should be implemented.</p> <p>Management response</p> <p>Management is confident that both the Members Code of Conduct and the Email Policy remain compliant with best practice and guidance. However, a review will be undertaken of both during 2021/22 to ensure that future assurance can be given going forward.</p>

B. Follow up of prior year recommendations

We identified the following issues in the audit of Dartmoor National Park Authority's 2019-20 financial statements, which resulted in two recommendations being reported in our 2019-20 Audit Findings (ISA260) Report.

We have followed up on the implementation of our recommendations and note our findings in the table on the right.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	Financial sustainability - The Authority should begin modelling for options for how it would deal with the potential budget gaps that may arise depending on the level of National Park Grant awarded in future.	The Authority have updated their Medium Term Financial Plan, which has addressed the budget deficits. This continues to be ongoing work as there is no clarity at the date of this report from DEFRA over National Park Grant in future years.
✓	<p>Narrative Report - The disclosures in the Narrative Report could be enhanced by further details on the following areas (as suggested by the CIPFA Delivering Good Governance in Local Government):</p> <ul style="list-style-type: none"> • Details of the performance indicators used by the Authority and its performance against them • Detailing the financial performance in line with the EFA and management accounts format, included budgetary information. • Cash flow information. 	<ul style="list-style-type: none"> • We have noted that the Authority has included increased information on its key performance indicators within the 2020/21 Narrative Report. We understand the Authority has included those indicators that are the most pertinent and relevant to its activities. • The Authority have included additional financial information, including budgetary information. • We note that the Authority's view is that cash flow information is not relevant to them and does not add anything for readers of the financial statements.

Assessment

- ✓ Action completed
- X Not yet addressed

C. Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2021.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £'000	Impact on useable reserves £'000
None	-	-	-
Overall impact	-	-	-

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure omission	Detail	Adjusted?
Senior Officer Remuneration (Note 27)	The pension contributions in note 27 have been calculated based on the 2019-20 rate of 15.2%, rather than the 2020-21 rate of 17.4%. The disclosures are understated by a total of £7k as a result.	✓
Operating leases (Note 31)	The future minimum lease payments due after 5 years for the land at Postbridge were calculated based on the 2019-20 rent. However, the rent increased in 2020-21 following a rent review and the updated rent figure should have been used for the calculation. The disclosure is understated by £19k as a result.	✓
General	A small number of other amendments have been made to the draft accounts to correct minor disclosure and presentational issues that do not warrant being individually reported to Those Charged with Governance.	✓

C. Audit Adjustments



Impact of unadjusted misstatements

At the date of this report there are no unadjusted misstatements.

Impact of prior year unadjusted misstatements

There were no unadjusted misstatements in the 2019-20 financial statements.

D. Fees

We confirm below our final fees charged for the audit and confirm there were no fees for the provision of non audit services.

The fees reconcile to note 26 of the financial statements.

Audit fees	Proposed fee (as per Audit Plan)	Final fee
Authority scale fee set by PSAA	£9,091	£9,091
Audit fee variations	£7,000*	£7,000*
Total audit fees (excluding VAT)	£16,091	£16,091

* Any changes to the 2020-21 scale fee will need to be approved by PSAA. MHCLG has set aside £15m of funding to deal with the expected increase in 2020-21 audit fees, a direct response to one of the key findings of the Redmond Review into local authority external audit which reported in September 2020. We understand that national parks will have access to this funding to mitigate the direct financial impact on the Authority of this increase in audit fees.

No non-audit services have been undertaken for the Authority.

E. Audit opinion (Draft)

Our draft audit opinion is included below.

We anticipate we will provide the Authority with an unmodified audit report with the inclusion of an “emphasis of matter” regarding the valuation of land and buildings

Independent auditor's report to the members of Dartmoor National Park Authority

Report on the Audit of the Financial Statements

Opinion on financial statements

We have audited the financial statements of Dartmoor National Park Authority (the ‘Authority’) for the year ended 31 March 2021, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2021 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) [ISAs (UK)] and applicable law, as required by the Code of Audit Practice [2020] (“the Code of Audit Practice”) approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the ‘Auditor’s responsibilities for the audit of the financial statements’ section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Head of Business Support’s (Chief Finance Officer’s) use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor’s opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Authority to cease to continue as a going concern.

In our evaluation of the Head of Business Support’s (Chief Finance Officer’s) conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21 that the Authority’s financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Authority. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2020) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Authority and the Authority’s disclosures over the going concern period.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

In auditing the financial statements, we have concluded that the Head of Business Support’s (Chief Finance Officer’s) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

The responsibilities of the Head of Business Support (Chief Finance Officer) with respect to going concern are described in the ‘Responsibilities of the Authority, the Chief Finance Officer and Those Charged with Governance for the financial statements’ section of this report.

E. Audit opinion (Draft)

Emphasis of Matter – effects of Covid-19 on the valuation of land and buildings

We draw attention to Notes 4 and 13 of the financial statements, which describes the effects of the Covid-19 pandemic on the valuation of the Authority's land and buildings as at 31 March 2021. As disclosed in notes 4 and 13 to the financial statements, the potential impact of the Coronavirus pandemic on property values has led to a material valuation uncertainty on property valuation being disclosed in the Authority's property valuer's report. Our opinion is not modified in respect of this matter.

Other information

The Head of Business Support (Chief Finance Officer) is responsible for the other information. The other information comprises the information included in the Statement of Accounts and the Annual Governance Statement, other than the financial statements, our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with 'delivering good governance in Local Government Framework 2016 Edition' published by CIPFA and SOLACE or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Authority, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

E. Audit opinion (Draft)

Responsibilities of the Authority, the Chief Finance Officer and Those Charged with Governance for the financial statements

As explained in the Statement of Responsibilities for the Statement of Accounts, the Authority is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Head of Business Support (Chief Finance Officer). The Head of Business Support (Chief Finance Officer) is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21, for being satisfied that they give a true and fair view, and for such internal control as the Head of Business Support (Chief Finance Officer) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Head of Business Support (Chief Finance Officer) is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Audit and Governance Committee is Those Charged with Governance. Those Charged with Governance are responsible for overseeing the Authority's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Authority and determined that the most significant, which are directly relevant to specific assertions in the financial statements, are those related to the reporting frameworks (international accounting standards as interpreted and adapted by the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2020/21, The Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 Local Government Act 2003 and the Local Government Act 1972.
- We enquired of senior officers and the Audit and Governance Committee, concerning the Authority's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of management, internal audit, and the Audit and Governance Committee, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.

E. Audit opinion (Draft)

- We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur, by evaluating officers' incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of the risk of management override of controls and fraudulent revenue recognition. We determined that the principal risks were in relation to:
 - journals and transactions outside the course of business.
 - management estimates in particular those relating to land and buildings valuations and the valuation of the net pension fund liability
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a focus on unusual and high risk journals made during the year and accounts production stage; and
 - considering the reasonableness of estimates and judgements made by management.
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of land and buildings and defined benefit pensions liability valuations;
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- The team communications in respect of potential non-compliance with relevant laws and regulations, including the potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to land and buildings valuations and defined benefit pensions liability valuations.

- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the local government sector
 - understanding of the legal and regulatory requirements specific to the Authority including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA, LASAAC and SOLACE
 - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the Authority's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the Authority's control environment, including the policies and procedures implemented by the Authority to ensure compliance with the requirements of the financial reporting framework.

E. Audit opinion (Draft)

- We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur, by evaluating officers' incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of the risk of management override of controls and fraudulent revenue recognition. We determined that the principal risks were in relation to:
 - journals and transactions outside the course of business.
 - management estimates in particular those relating to land and buildings valuations and the valuation of the net pension fund liability
- Our audit procedures involved:
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 - considering the reasonableness of estimates and judgements made by management.
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of land and buildings and defined benefit pensions liability valuations;
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. However, detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as those irregularities that result from fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- The team communications in respect of potential non-compliance with relevant laws and regulations, including the potential for fraud in revenue and expenditure recognition, and the significant accounting estimates related to land and buildings valuations and defined benefit pensions liability valuations.

- Assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the local government sector
 - understanding of the legal and regulatory requirements specific to the Authority including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA, LASAAC and SOLACE
 - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the Authority's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the Authority's control environment, including the policies and procedures implemented by the Authority to ensure compliance with the requirements of the financial reporting framework.

E. Audit opinion (Draft)

Report on other legal and regulatory requirements – the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

Our work on the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources is not yet complete. The outcome of our work will be reported in our commentary on the Authority’s arrangements in our Auditor’s Annual Report. If we identify any significant weaknesses in these arrangements, these will be reported by exception in a further auditor’s report. We are satisfied that this work does not have a material effect on our opinion on the financial statements for the year ended 31 March 2021.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor’s responsibilities for the review of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in April 2021. This guidance sets out the arrangements that fall within the scope of ‘proper arrangements’. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Authority ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Authority has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor’s Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for Dartmoor National Park Authority for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have completed our work on the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources and issued our Auditor’s Annual Report.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014, and as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Gareth Mills, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Leeds

F. Audit letter in respect of delayed VFM work

Dartmoor National Park Authority
Parke
Bovey Tracey
Newton Abbot
Devon
TQ13 9JQ

17 August 2021

Dear Ms Woods

Under the 2020 Code of Audit Practice, at local government bodies we are required to issue our Auditor's Annual Report at the same time as our opinion on the financial statements or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation.

As a result, we have therefore not yet issued our Auditor's Annual Report, including our commentary on arrangements to secure value for money. We now expect to publish our report during December 2021.

For the purposes of compliance with the 2020 Code, this letter constitutes the required audit letter explaining the reasons for delay.

Yours sincerely

Gareth

Gareth Mills
Key Audit Partner & Engagement Lead for Dartmoor National Park Authority





NPA/21/026

Dartmoor National Park Authority

3 September 2021

Bridestowe and Sourton Neighbourhood Development Plan

Report of the Head of Forward Planning and Economy

Recommendation: That Members approve the making (adoption) of the Bridestowe and Sourton Neighbourhood Development Plan

1 Introduction

- 1.1 Neighbourhood Development Plans are a community right introduced by the Localism Act 2011. They are the responsibility of Parish Councils. Once 'made', or adopted, by the Local Planning Authority(s), they become a part of the Development Plan for the National Park and will be used alongside the Local Plan to decide planning applications in the area they relate to.
- 1.2 In order to comply with the Neighbourhood Planning (General) Regulations 2012 ('The Regulations'), the plan must be made by West Devon Borough Council and Dartmoor National Park Authorities as the relevant Local Planning Authorities within 8 weeks of a successful referendum result.

2 Background

- 2.1 This will be the first Neighbourhood Plan to be 'made' in the National Park. The members of the group who have volunteered their time in preparing the plan on behalf of the communities should be recognised for their dedication and congratulated for their achievement in completing the process.
- 2.2 Neighbourhood Plans will normally include development management policies or site related issues for their area. They must meet the following criteria:
 - They must generally conform with the strategic policies of the formally adopted Development Plan for the area; in this case this is the Dartmoor Local Plan (Core Strategy, Development Management DPD, and the emerging Local Plan), and the Plymouth and South West Devon Joint Local Plan.
 - They must have regard to national policies and guidance (The National Planning Policy Framework, and National Planning Practice Guidance)
 - Contribute to achieving sustainable development; and,
 - Be compatible with legal and human rights obligations.

- 2.3 The Bridestowe and Sourton Neighbourhood Plan has been undertaken by Bridestowe and Sourton Parish Councils in accordance with the relevant legislation and regulations. It progressed as follows:
- December 2014 - the Neighbourhood Area was designated
 - June 2020 - following the necessary community engagement, consultation and background work, a draft plan was submitted to West Devon Borough Council and Dartmoor National Park Authority in accordance with Regulation 15.
 - June to August 2020 - the Authority and the Borough Council consulted on the draft plan between, in accordance with Regulation 16
 - An independent examiner was appointed in accordance with Regulation 17, who confirmed that, subject to minor modifications, the plan met the 'basic conditions' as set out in legislation, and was suitable to go forward to referendum
 - The Authority and the Borough Council agreed with the Examiner's conclusion, and a referendum held on 12th August 2021 achieved a turnout of 24% of local residents. Of these, 94.8% voted in favour of the plan.
- 2.4 Following a majority vote in a referendum to 'make' the plan, it becomes a statutory part of the Local Development Plan and is used alongside the Development Plan in determining planning applications within the Neighbourhood Area.
- 2.5 Regulation 18a of the Neighbourhood Planning (General) Regulations 2012 requires that a neighbourhood plan is 'made' by the Local Planning Authority no later than 8 weeks from the date of a successful referendum.

3 The Plan

- 3.1 The plan covers the two West Devon parishes of Bridestowe and Sourton and represents the communities' vision and priorities for how they would like to see the local area change in the coming years. In doing so it sets out their local planning policies which will be considered as and when any proposals for development come forward in either parish. The Plan is not intended to cover every issue identified as being important to the communities. It has a focus on responding to proposals for development and the appropriate use of land. It puts the communities in the driving seat when it comes to having a say over what, how and where development should take place where it requires planning permission.
- 3.2 The plan and its policies reflect the parishes' characteristics and the ambitions of its communities. The non-planning issues that arose from the consultation have been included in an Appendix X to the Plan, and the two Parish Councils have expressed a commitment to addressing these other aspirations.
- 3.3 The Plan describes a vision for the parishes, and includes a number of policies, which are consistent with the current and emerging Dartmoor Local Plan, where relevant. Policies relevant to Dartmoor National Park include:
- Policy H1 Sustainable housing development
 - Policy H2 Settlement boundaries for Bridestowe and Sourton
 - Policy H4 Rural Exception Sites

- Policy H5 Design and Quality of New Development
- Policy H7 Transport and Accessibility
- Policy H8 Flood risk
- Policy EH1 General Landscape
- Policy EH3 Local Green Space Designations
- Policy EH4 Wildlife Protection
- Policy EH5 Trees and Hedgerows
- Policy EH6 Heritage Assets
- Policy E2 Small Scale Business Expansions
- Policy CW1 Community assets and facilities
- Policy CW2 Sporting/recreational facilities

3.4 In many instances policies are identified which apply outside the National Park, whilst within the National Park the policy refers to decisions being made on the basis of the Dartmoor Local Plan policies.

4 Implications

4.1 The plan meets the necessary 'basic conditions', including conformity with the Local Plan and with national policy. Officers have engaged with the Parish Councils throughout the process, including as the Local Plan has been reviewed in order to ensure consistency, and to enable opportunity matters emerging from the neighbourhood plan making process to feed into the Local Plan review.

4.2 Neighbourhood Plans come into force as part of the Development Plan immediately following a successful referendum. Therefore, the Bridestowe and Sourton Neighbourhood Plan should now be used to decide planning applications. Once made, the Bridestowe and Sourton Neighbourhood Development Plan will become part of the Development Plan and will be used to help decide planning applications in the Sourton area.

4.3 In order to comply with the relevant legislation, the Local Planning Authority must make a neighbourhood plan within the required timeframe following a successful referendum, unless a legal challenge has been brought in relation to the referendum or unless there are concerns about the compatibility of the neighbourhood plan with any EU or human rights legislation. In this instance there are no such concerns.

4.4 Failure to make the Bridestowe and Sourton Neighbourhood Plan within the required timeframe could open the Authority to legal challenge.

5 Financial Implications

5.1 There are no direct financial implications to the Authority in agreeing the making of this Neighbourhood Development Plan.

6 Recommendation

- 6.1** That the Authority approves the making of the Bridestowe and Sourton Neighbourhood Development Plan.

DAN JANOTA

Background Papers:

Inspector's Report –

www.dartmoor.gov.uk/_data/assets/pdf_file/0025/395035/Examiners-Report.pdf

Referendum Version Neighbourhood Plan -

www.dartmoor.gov.uk/_data/assets/pdf_file/0021/395031/Bridestowe-and-Sourton-Neighbourhood-Development-Plan,-Referndum-Version.pdf



NPA/21/027

Dartmoor National Park Authority

3 September 2021

DARTMOOR COMMONS ACT – REVIEW OF BYELAWS

Report of the Ranger Team Manager

- Recommendation:**
- (i) That Members: approve the revised byelaws as set out in Appendix 2 and use these as a basis for public consultation as outlined in Paragraph 4.2 (1); and**
 - (ii) authorise the Chief Executive (National Park Officer), in consultation with the Chair and Deputy Chair of the Authority, to make any further amendments to the revised byelaws prior to consultation.**

1 Background

- 1.1 The Dartmoor Commons Act of 1985 gave a public right of access on foot and horseback to 35,310 hectares of common land on Dartmoor. The Act allowed for the development of byelaws to regulate access.
- 1.2 The current set of byelaws relating to access land on Dartmoor were adopted in 1989. The byelaws were made under Section 90 of the National Parks and Access to the Countryside Act 1949 and Section 11 of the Dartmoor Commons Act 1985 by Devon County Council acting as Dartmoor National Park Authority with respect to access land within the Dartmoor National Park. Access land is defined as “the commons” in Section 2 of the Dartmoor Commons Act 1985 and land within the Dartmoor National Park to which the public has access by virtue of the Authority having an interest in that land (including land subject to access and management agreement and land leased or owned by the Authority where access is permitted).
- 1.3 A full review of the byelaws has not been undertaken since 1989, however, in 2001 a new byelaw was introduced to help manage the growth in off road cycling. The byelaw prohibited cycling on the commons (other than on public highways where cycling is allowed).
- 1.4 The current set of Dartmoor byelaws do not apply to access land dedicated under the Countryside and Rights of Way Act 2000 (CROW). This land covers an area of 11,364 hectares on Dartmoor and provides for a right of access on foot only. Land covered by the Dartmoor Commons Act is excepted land under the CROW Act due to the fact that it has higher rights of access (access on foot and horseback). Schedule 2 of the CROW Act identifies general restrictions on access, many of which cover the same activities as the Dartmoor byelaws but there are some minor

differences including access to water, dogs, camping, organised games. The table at Appendix 1. shows the current set of byelaws, proposed new byelaws and the relevant CROW restriction.

2 Review of the byelaws

- 2.1 The byelaws are in place to regulate access on the access land in order to protect the special qualities and fabric of the National Park; its wildlife, archaeology and the livestock that graze the Commons. Over recent years it has become apparent that the byelaws are in need of updating as society and technology changes; to clarify the position on a number of activities; to help Rangers and partners engage and enforce the byelaws and to improve public understanding. Anti-social behaviours have been increasing over recent years, Rangers and other staff have been frustrated at their ability to manage some damaging activities which is reflected in our wider joint working with Police and the development of the Rural Crime Initiative. The summer of 2020 and the easing of COVID restrictions highlighted the urgent need to make changes to the byelaws as the fabric and special qualities of the National Park were impacted. The proposed new byelaws are attached at Appendix 2 and include the following key changes:
- 2.2 Extent: The revised draft bylaws include land dedicated as “access land” in Section 1(1) and Section 16 of the Countryside and Rights of Way Act 2000. A single set of byelaws covering both open access land under CROW and the Dartmoor Commons Act will provide consistency and clarity. The change will not alter the legal right of access or the general restrictions of access pertaining to CROW land but it will enable enforcement of the byelaws where necessary. The Authority as “Access Authority” under the CROW Act is able to make byelaws under Section 17 of the Act.
- 2.3 Parking: Revised byelaw 5 (iii) has been changed to clarify the position with regard to occupying or sleeping in a vehicle overnight. It is **not a** change in policy but the wording has been amended to make it clearer that sleeping or occupying vehicles overnight on the common land is not permitted. We have also added a new provision, 5 (iv) to control parking that is blocking gates and cattlegrids bypass gates and thereby impeding access for livestock and agricultural traffic. This issue has been increasing over recent years, particularly at peak times and has been highlighted by the Dartmoor Commoners Council.
- 2.4 Camping: This byelaw has changed significantly to address the rise and impact of so-called ‘fly camping’ and also to re-affirm the original intention of the Dartmoor Commons byelaws - to allow backpack camping away from roads and buildings as part of a walk or expedition. ‘Fly camping’ is a new term for camping at the roadside or next to car parks – camping with a car, usually with a lot of equipment, sometimes in large groups, the sort of camping that should be in a camp site. The revised byelaw makes it clear that camping is only allowed if you are in a small tent that can be carried in a backpack and in groups of no more than 6 people. It also clarifies that camping is only allowed in areas shown on the Camping Map, directly linking the permission to camp with the map. The map has been adapted to remove areas where problems of fly camping already exist, are likely to be displaced to, are potential sites in the future and sites where fly camping could have significant

impact on rare birds or protected archaeological sites. These sites are easily accessible, located close to the road and car parks and/or on relatively flat land and/or close to rivers. A copy of the revised map is attached at Appendix 3 - https://maps.dartmoor.gov.uk/proposal_map/. Members will note that 2419ha (8.35%) of land has been removed.

- 2.5 Fires: this byelaw has been changed to reflect the increasing use of barbeques. Although there has been some pressure to ban the use of barbeques altogether we are suggesting a more measured approach to control their use if they are used in a manner to cause damage and /or fire risk and at times when directed by signage. We have also clarified that the use of Chinese Lanterns, fireworks or similar are not permitted.
- 2.6 Dogs: Revised byelaw 10 has been changed to reflect the national CROW restrictions and to improve clarity of message for the public. The byelaw now states that between 1 March and 31 July each year all dogs have to be kept on a short lead of no more than 2 metres in length. A new provision 10(iv) has been included to limit the number of dogs one person can bring onto the access land to 6. This is consistent the with Public Spaces Protection Orders currently in place for Teignbridge and West Devon/South Hams and has been made necessary by the increasing number of people who are bringing large numbers of dogs onto the access land, including those doing so on a commercial basis.
- 2.7 Kites, Model Aircraft and Drones: revised byelaw 18 has been updated to clarify the position with regard to Drones, which have been introduced since the introduction of the byelaws in 1989. The revised wording reflects the Civil Aviation Authority Guidance and is intended to ensure that any use of drones over the access land will not impact on the enjoyment of others and/or disturb stock and wildlife.
- 2.8 Recreation Events: A new bylaw has been suggested to confirm the Recreation Events policy which was adopted by Authority in 2018.
- 2.9 Rangers: This byelaw has been updated to include 22 (iv) which gives strength to Rangers and other authorised officers of the Authority.
- 2.10 Penalty: Although the standard scale of penalty is unchanged the byelaw has been amended so that in the case of a continuing offence a further fine can be applied for each day during which the offence continues after the said conviction.

3 Need for Change

- 3.1 Members have been aware of on-going concerns about visitor behaviour over recent years, heightened by the scenes and behaviours we saw in the summer of 2020. The byelaws, as established in 1989, were intended to regulate the right of access on foot and horseback as provided by the Dartmoor Commons Act 1985. They are in place to protect the special qualities of the National Park. Rangers and other staff use the byelaws as a way of engaging and educating the public and for many years people were very willing to listen and respect those views. Increasingly people are questioning the basis for the advice and looking for grey areas to challenge staff, often in an aggressive manner. The appointment of 'Dartmoor Marshalls' for the second year running to support the ranger team into the evening is indicative of the level of concern from the Authority, landowners and the local

community regarding behaviours, damage and disturbance to the fabric of the moor. Marshalls are now working seven days a week during the school holidays and are jointly funded with support from other organisations, landowners, a parish council and the Police and Crime Commissioner.

- 3.2 The Authority and our partners have been concerned that Dartmoor is perceived to be the only place in the country that you can legally wild camp. The rapid change in technology and how people communicate has led to misleading information and hence public interpretation of 'wild camping' has been incorrect at times. Members are aware of the damage to the fabric of the moor, to wildlife and to archaeology following large groups of people camping near Bellever last summer. Large frame tents, table and chairs, lights, loud music contributed to a party atmosphere; we are seeing this at a smaller scale at a number of sites across Dartmoor. We need clarity in the wording of the byelaw to ensure that future wild camping on Dartmoor is within the original ethos of the Dartmoor Commons Act 1985 which was to allow people to put on their backpacks and camp away from roads, buildings and other people in a remote location as part of a walking trip or expedition.
- 3.3 The use of car parks across the National Park by people parking overnight and sleeping in their vehicles has also increased significantly. This activity was regulated in the original byelaws but the existing wording is not self-explanatory and people are questioning the advice given by Rangers. The impact of this activity contributes to a growing issue of human waste and associated litter close to car parks and laybys across the National Park.. A clearer and stronger message on this is necessary.
- 3.4 We are seeing an increase in the number of dog walkers and an increase in commercial dog walking. The number of incidents of dog attacks on livestock is increasing and people do not heed advice to keep their dogs on a lead during the bird breeding and lambing season. This is crucial for wildlife on the access land which are an important habitat and stronghold for many ground nesting birds. There is currently a confused message about dogs across Dartmoor: on CROW land people need to keep dogs on a short lead during the bird breeding season this is not explicit in the current Commons Act byelaws however it is the advice that we have been giving through the Ranger Code for a number of years. The change to the byelaw ensures a consistent and clear message for the public. At the time of the original set of byelaws in 1989 there were very few people bringing more than one or two dogs onto the access land but now we are seeing increasing numbers of people with more than one dog. Our current byelaw is unable to control this activity and the proposed changes will again ensure a consistent approach.
- 3.5 Dartmoor Rural Crime Initiative (DRCI); Members are aware of the DRCI which was initiated in 2018 in response to increasing concerns about rural crime and the need to work together collaboratively to reduce level and impact. A number of key themes were identified at that initial meeting including road safety, animal accidents, livestock worrying and raves. Clear actions have been taken forward in these areas and a meeting in July 2021 identified Visitor Management as a new priority for concerted action going forward. We are working closely with the Police and Special Constables who are supporting our activity and recognise the need to update our byelaws.

4 Process

- 4.1 Devon County Council legal team have advised on the process and wording of the new byelaws following advice from Defra.
- 4.2 Officers have undertaken informal discussions with a range of relevant bodies to gauge reaction about the emerging changes to the byelaws and in response to feedback have adapted the approach where appropriate. This has not been a formal consultation and has focussed on bodies and stakeholders likely to be most impacted by proposed changes. If Members approve the draft byelaws a formal process of consultation and adoption will commence as outlined below, this is in line with Defra guidance.
- (i) **Public Consultation:** If Members approve the revised draft byelaws a full consultation period will be undertaken. S11(3) of the Dartmoor Commons Act 1985 requires consultation with district councils, the Commons Council and all lords of the manor/other owners where identity can be reasonably ascertained. It is intended that this will be a full public consultation and include **all** relevant stakeholders who may be impacted by the changes. There will be a formal period of 42 days to respond. At this stage the draft byelaws will also be sent to Defra for an initial response.
 - (ii) **Approve and Seal:** DNPA consider responses to the consultation, agree appropriate changes and formally approve and seal the byelaws.
 - (iii) **Publish:** The revised byelaws will be published in local newspapers for 6 weeks as per Defra Guidance.
 - (iv) **Send to Defra for confirmation**, approval likely to take 3 – 6 months

5 Enforcement

- 5.1 The revised byelaws, if adopted, will continue to be primarily a tool for informing and educating the public however there will be times when enforcement is necessary and justified. Enforcement must always be evidence-based and in the public interest and therefore an enforcement policy will be presented for Authority approval at a future meeting.

6 Financial Implications

- 6.1 Apart from officer time a small budget will be required to communicate and advertise the byelaws in 2022 and beyond. There will also be the need to consider the legal costs associated with enforcement

7 Equality and Sustainability Impact Assessment

- 7.1 The Authority seeks to treat all people equally, honestly and fairly in any, or all its business activity, including partners, visitors, suppliers, contractors, service users.
- 7.2 Due consideration has been given to all individuals when revising these byelaws and the related Camping Map in accordance with the public sector Equality Duty.

8 Conclusion

- 8.1 A set of byelaws relating to access land on Dartmoor have been in place since 1989. The byelaws apply to Common Land and other land that the Authority has a legal interest in. The byelaws are in place to regulate the legal right of access on foot and horseback provided by the Dartmoor Common Act 1985. Over 30 years on, the byelaws require updating and modernising to reflect societal and technological changes and to ensure they are relevant, easy to understand and communicate. Some initial discussions have been held with relevant stakeholders to test some of the proposed revisions and changes made to reflect any issues raised where possible. If Members agree to the draft set of new byelaws a full public consultation process will take place before the Authority approves and seals the byelaws, advertises them in the local press and asks Defra to confirm them. It is hoped that the new set of byelaws will be in place by the summer of 2022.
- 8.2 The byelaws are a key tool in the management of visitors; they are used to engage and inform the public and should provide clarity about the extent of legal access rights. Rangers, outreach and engagement staff, volunteers and information staff use the byelaws on a regular basis but as outlined above certain provisions within the current set of byelaws are out of date and unclear, this has been addressed through the proposed revisions which also reflect changes to legislation.
- 8.3 Members are asked to approve the draft byelaws as attached at Appendix 2.

SIMON LEE

Attachments: Appendix 1 – Byelaws Review
Appendix 2 – Draft Byelaws
Appendix 3 – Map : https://maps.dartmoor.gov.uk/proposal_map/

2021 09 03 SL Byelaws

Current wording of Byelaws	Suggested new wording for Byelaws (Changes have been highlighted in bold)	CROW ACT 2000 SCHEDULE 2 RESTRICTIONS TO BE OBSERVED BY PERSONS EXERCISING RIGHT OF ACCESS
<p>1 Interpretation</p> <p>In the construction of these byelaws “the Authority” means Devon County Council acting in its capacity as Dartmoor National Park Authority and “access land” shall be all that land:</p> <p>(i) defined as “the commons” in Section 2 of the Dartmoor Commons Act 1985 and</p> <p>(i) land within the Dartmoor National Park to which the public has access by virtue of the Authority having an interest in that land and which is more particularly identified in Schedule 1 to these byelaws.</p>	<p>1 Interpretation</p> <p>In the construction of these byelaws “the Authority” means Dartmoor National Park Authority and “Access land” shall be all that land:</p> <p>(i) defined as “the commons” in Section 2 of the Dartmoor Commons Act 1985; and</p> <p>(ii) defined as “access land” in Section 1(1) and Section 16 of the Countryside and Rights of Way Act 2000; and</p> <p>(iii) land within the Dartmoor National Park to which the public has access by virtue of the Authority having an interest in that land and which is more particularly identified in Schedule 1 to these byelaws</p>	
<p>2 Extent of Byelaws</p> <p>Nothing in these byelaws shall apply to:</p>	<p>2 Extent of Byelaws</p> <p>Nothing in these byelaws shall apply to the owner of any part of the Access Land as</p>	

<p>(i) any act done in pursuance of the exercise of any right of common; or</p> <p>(i) the owner of any part of the access land as respects any act done on that part by him or by any person acting with his consent (and the consent of the Authority where necessary to accord with byelaws 15, 16, 17, 18 and 19).</p>	<p>respects any act done on that part by him or by any person acting with his consent and the consent of the Authority where necessary to accord with Byelaw 12, 7(i) 16, 17, 18,19 (ii) 20</p>	
	<p>3 Revocation</p> <p>The Byelaws made by Devon County Council (acting as Park Authority for Dartmoor National Park) on 17 APRIL 1989 and confirmed by the Home Secretary relating to the Access Land are hereby revoked.</p>	
<p>3 Vehicles</p> <p>No person shall without reasonable excuse ride or drive a cycle, motorcycle, motor vehicle or any other mechanically propelled vehicle on any part of the access land where there is no right of way for that class of vehicle.</p> <p>The right to park a vehicle within 13.75 metres of a road contained in Section 34 Road Traffic Act 1988 shall not apply to those verges where the Authority has erected signs indicating that parking off the highway at those points is prohibited. <i>(Removed and covered in revised Byelaw 4 below)</i></p>	<p>4. Vehicles</p> <p>No person shall without reasonable excuse drive, ride or propel any mechanically propelled vehicle or any pedal propelled vehicle on any part of the Access Land other than on a highway where there is a right of way for that class of vehicle.</p> <p>If the Authority has set apart a space on the Access Land for use by vehicles of any class, this byelaw shall not prevent the riding or driving of those vehicles in the space so set</p>	<p>drives or rides any vehicle other than an invalid carriage as defined by section 20(2) of the M1Chronically Sick and Disabled Persons Act 1970,</p>

This byelaw shall not extend to invalid carriages.
 If the Authority has set apart a space on the access land for use by vehicles of any class, this byelaw shall not prevent the riding or driving of those vehicles in the space so set apart, or on a direct route between it and the public road.

In this byelaw:

“cycle” means bicycle, a tricycle or a cycle having four or more wheels not being in any case a motorcycle or motor vehicle;

“Invalid carriage” means a vehicle, whether mechanically propelled or not, the unladen weight of which does not exceed 150 kilograms, the width of which does not exceed 0.85 metres and which has been constructed or adapted for use for the carriage of one person being a person suffering from some physical defect or disability and is used solely by such a person;

“motorcycle” means a mechanically propelled vehicle not being an invalid carriage with fewer than four wheels and the weight of which unladen does not exceed 410 kilograms;

“motor vehicle” means a mechanically propelled vehicle not being an invalid carriage intended or adapted for use on roads.

apart, or on a direct route between it and the highway.

This byelaw shall not extend to mobility scooters or powered wheelchairs (together known legally as ‘invalid carriages’). “Invalid carriage” means a vehicle, whether mechanically propelled or not, the unladen weight of which does not exceed 150 kilograms, the width of which does not exceed 0.85 metres, and which has been constructed or adapted for use for the carriage of one person being a person suffering from some physical defect or disability and is used solely by such a person.

4 Parking
 No person shall without reasonable excuse park or knowingly cause to remain on the access land a caravan or trailer unattached to a towing vehicle, except on any area which is set

5 Parking

(i) The right to park a vehicle within 15 yards (13.75 metres) of a road as permitted under

apart and indicated by notice as a place where the parking of such caravans or trailers is permitted.

Section 34 Road Traffic Act 1988 shall not apply to those verges where the Authority has erected signs indicating that parking off the highway at those points is prohibited.

(ii) No person shall without reasonable excuse park or cause to remain on the Access Land a caravan or trailer attached or unattached to a towing vehicle, except on any area which is set apart and indicated by notice as a place where the parking of such caravans or trailers is permitted

(iii) Between the hours of 9.00pm and 9.00am no person shall occupy or sleep in any mechanically propelled vehicle, caravan or trailer parked on Access Land.

(iv) No person shall park any mechanically propelled vehicle on Access Land in such a manner as to impede the flow of agricultural traffic or livestock, to block (in whole or part) gateways or cattlegrid side gate entrances.

5 Repairs of Vehicles
No person shall clean, paint or carry out repairs on any vehicle parked on the access land except in the event of an accident, breakdown or other emergency.

6 Repairs of Vehicles
No person shall clean, paint or carry out repairs on any vehicle parked on the access land except in the event of an accident, breakdown or other emergency.

<p>6 Camping No person shall knowingly use any vehicle, including a caravan or any structure other than a tent for the purpose of camping on the access land or land set out for the use or parking of vehicles except on any area which may be set apart and indicated by notice as a place where such camping is permitted. No person shall knowingly erect a tent on the access land for the purpose of camping: (a) in any area listed in Schedule 2 to these byelaws; (b) within 100 metres of any public road or in any enclosure. No person shall camp in a tent on the same site on the access land for more than two consecutive nights, except on any area which may be set apart and indicated by notice as a place where such camping is permitted.</p>	<p>7 Camping</p> <p>No person shall camp on the Access Land other than in accordance with the provisions of this section. For the avoidance of doubt:</p> <p>(i) Camping is only permitted in single person bivouacs or in 2-person tents that can be carried in a backpack and in groups of no more than 6 people; This byelaw does not apply to agreed expeditions who have written permission from the landowner and the Authority;</p> <p>(ii) No person shall erect a tent, hammock, tarpaulin or other temporary structure that requires support by cords or bands placed on trees.</p> <p>(iii) Camping is only permitted in the areas as detailed in the Camping Map which shall be (1) published on the Authority’s website and (2) available for inspection at the Dartmoor National Park visitor centres and at the headquarters of the Authority and</p> <p>(3) amended from time to time after approval by the National Park Authority at a public meeting; and</p>	<p>(s) engages in any organised games, or in camping, hang-gliding or paragliding, or</p>
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	(iv) No person shall camp for more than 2 consecutive nights at the same location.	
<p>7 Water</p> <p>No person shall knowingly cause or permit the flow of any watercourse, leat or drain on the access land to be obstructed or diverted or interfere with any sluice gate or similar apparatus on the access land.</p>	<p><u>7. Water</u></p> <p>No person shall knowingly cause or permit the flow of any watercourse, leat or drain on the access land to be obstructed or diverted or interfere with any sluice gate or similar apparatus on the access land.</p>	<p>(m) obstructs the flow of any drain or watercourse, or opens, shuts or otherwise interferes with any sluice-gate or other apparatus,</p> <p>(b) uses a vessel or sailboard on any non-tidal water,</p> <p>(i) bathes in any non-tidal water,</p>
<p>8 Fires</p> <p>No person shall light a fire on the access land, or place or throw or let fall a lighted match or any other thing so as to be likely to cause a fire. This byelaw shall not prevent the lighting or use in such a manner as not to cause danger of or damage by fire of a properly constructed camping stove or cooker.</p>	<p>9 Fires</p> <p>(i) No person shall light or tend a fire on the Access Land, or place or throw or let fall a lighted match or any other thing so as to be likely to cause a fire.</p> <p>(iii) This byelaw shall not prevent the use of a camping stove manufactured as a camping stove or cooker, provided it is used in such a manner as not to cause danger of or damage by fire.</p> <p>(iii) The use of barbecues, including disposable barbecues whether manufactured as such or otherwise, is not</p>	<p>(e) lights or tends a fire or does any act which is likely to cause a fire,</p>

	<p>permitted anywhere on the Access Land if it is used in such a manner to cause fire, damage or harm to the land or vegetation or when the Fire Severity Index reaches High or at other such times when directed by signs.</p> <p>(iv) No person shall gather any material from the Access Land to use as fuel for any fire.</p> <p>(v) No person shall launch either Chinese Lanterns, fireworks or flares from the Access Land.</p>	
<p>9 Dogs Every person in charge of a dog on the access land shall as far as is reasonably practicable keep the dog under close control and restrain the dog from behaviour giving reasonable grounds for annoyance Every person in charge of a dog on the access land shall, as far as is reasonably practicable, comply with a direction given by a Ranger or other officer of the Authority to keep the dog on a lead. A direction under paragraph 2 above may only be given if such restraint is reasonably necessary to prevent a nuisance or behaviour by the dog likely to cause annoyance or disturbance to any person on the access land or the worrying or disturbance of any animal or bird.</p>	<p>10 Dogs</p> <p>(i) No person in charge of any dog shall permit any dog to disturb or worry any stock or wildlife or cause any reasonable nuisance or annoyance to any person on the Access Land.</p> <p>(ii) No person in charge of any dog shall cause or allow a dog to be exercised other than under close control and, if directed to do so by a Ranger, must keep any dog on a lead.</p> <p>(iii) Between 1 March and 31 July each year all dogs have to be kept on a short lead of no more than 2 metres in length</p>	<p>. (c)has with him any animal other than a dog,</p> <p>During the period beginning with 1st March and ending with 31st July in each year, section 2(1) does not entitle a person to be on any land if he takes, or allows to enter or remain, any dog which is not on a short lead.</p> <p>“short lead” means a lead of fixed length and of not more than two metres</p>

	<p>(iv) No single person shall bring more than 6 dogs on to the Access Land at any one time.</p> <p>“Dog” shall exclude police dogs, search and rescue dogs, guide or assistance dogs and any dog that is working on the Access Land with the consent of the landowner.</p>	
<p>10 Feeding of Animals No person on the access land shall feed or permit to be fed any animal lawfully grazed upon the land. Notice of the effect of this byelaw shall be given by signs placed in such positions as the Authority may consider adequate to inform persons on the access land.</p>	<p>11 Feeding of Animals No person other than the owner of any animal or the owner’s authorised agent shall feed or permit to be fed any animal lawfully grazing on the Access Land.</p>	<p>(h)feeds any livestock,</p>
<p>11 Racehorses No person shall ride, train or exercise racehorses on an area of access land where the Authority has given a direction to the owner, trainer or rider of those racehorses that that area is not to be used for that purpose.</p>	<p>12 Racehorses No person shall ride, train or exercise racehorses on the Access Land unless the landowner and the Authority has given express written permission.</p>	<p>(t)engages in any activity which is organised or undertaken (whether by him or another) for any commercial purpose.</p>
<p>12 Protection of Wildlife No person shall without lawful excuse or authority on the access land, kill, molest or intentionally disturb any animal or engage in hunting, shooting or fishing or the setting of traps or nets or the laying of snares.</p>	<p>13 Protection of Wildlife No person shall without lawful excuse or authority: (i) intentionally or recklessly take, kill, injure or disturb any animal, bird or fish;</p>	<p>Not amended</p> <p>(f)intentionally or recklessly takes, kills, injures or disturbs any animal, bird or fish,</p> <p>(g)intentionally or recklessly takes, damages or destroys any eggs or nests,</p>

	<p>intentionally or recklessly take, damage or destroy any eggs or nests.</p> <p>(ii) engage in any operations of or connected with hunting, shooting, fishing, trapping, snaring, taking or destroying of animals, birds or fish or have with them any engine, instrument or apparatus used for hunting, shooting, fishing, trapping, snaring, taking or destroying animals, birds or fish.</p>	<p>(j) engages in any operations of or connected with hunting, shooting, fishing, trapping, snaring, taking or destroying of animals, birds or fish or has with him any engine, instrument or apparatus used for hunting, shooting, fishing, trapping, snaring, taking or destroying animals, birds or fish,</p>
<p>13 Firearms and Projectiles No person shall:</p> <p>discharge on the access land without lawful authority any firearm, air weapon or crossbow; or release any projectile or throw any missile on the access land to the danger of any other person or so as to give reasonable grounds for annoyance; or drive, chip or pitch a hard golf ball on any area of the access land listed in Schedule 2 to these byelaws down to and including Plasterdown or on any other area of access land so as to give reasonable grounds for annoyance.</p>	<p>14 Firearms and projectiles</p> <p>No person shall:</p> <p>(i) discharge on the Access Land without lawful authority any firearm, air weapon, crossbow, flare or lantern</p> <p>(ii) release any projectile or throw any missile on the Access Land to the danger of any other person or so as to give reasonable grounds for annoyance; or</p> <p>(iii) hit a golf ball or similar on any of the Access Land.</p>	<p>.</p>

<p>14 Damage to Land No person on the access land shall without reasonable excuse:</p> <p>(a) climb any wall or fence on or enclosing the land;</p> <p>(b) remove or displace any barrier, railing, post or seat, or any part of any erection or ornament, or any implement provided for use in the laying out or maintenance of the access land</p> <p>No person shall without reasonable excuse remove from or displace on the access land any soil, peat, dung or stones.</p>	<p>15 Damage to land</p> <p>No person on the Access Land shall without reasonable excuse or lawful authority:</p> <p>(i) climb any wall or fence on or enclosing the Access Land;</p> <p>(ii) remove or displace any barrier, railing, post or seat, or any part of any erection or ornament, or any implement provided for use in the laying out or maintenance of the Access Land; or</p> <p>(iii) remove from, displace or damage on the Access Land any vegetation, wood, soil, peat, dung or stones.</p>	<p>(n)without reasonable excuse, interferes with any fence, barrier or other device designed to prevent accidents to people or to enclose livestock,</p> <p>(o)neglects to shut any gate or to fasten it where any means of doing so is provided, except where it is reasonable to assume that a gate is intended to be left open,</p> <p>(l)intentionally removes, damages or destroys any plant, shrub, tree or root or any part of a plant, shrub, tree or root,</p>
<p>15 Metal Detectors No person shall on the access land use any device designed or adapted for detecting or locating any metal or mineral in the ground unless he is authorised to do so by the Authority.</p>	<p>16 Metal detectors</p> <p>No person shall on the Access Land use any device designed or adapted for detecting or locating any metal or mineral in the ground unless he obtained written permission from the Authority and landowner.</p>	<p>Not amended</p> <p>(k)uses or has with him any metal detector,</p>
<p>16 Commercial Activities No person shall on the access land offer for sale or let to hire any commodity or article, or offer any service for reward unless he is authorised to do so in pursuance of an</p>	<p>17 Commercial activities</p> <p>No person shall offer for sale or hire any goods or services on or using the Access</p>	<p>(s)engages in any organised games, or in camping, hang-gliding or paragliding, or</p>

<p>agreement with the Authority and the owner of the land.</p>	<p>Land in exchange for payment or reward unless he is authorised to do so in pursuance of an agreement with the Authority and the owner of the land.</p>	<p>(t)engages in any activity which is organised or undertaken (whether by him or another) for any commercial purpose</p>
	<p>18 Recreational Activities</p> <p>No person shall on the Access Land participate or engage in any activity which comprises over 50 people on foot, or 30 horses or cyclists, unless he is authorised to do so in pursuance of an agreement with the Authority and the owner of the land.</p>	<p>(s)engages in any organised games, or in camping, hang-gliding or paragliding, or</p> <p>(t)engages in any activity which is organised or undertaken (whether by him or another) for any commercial purpose</p>
<p>17 Aircraft No person shall take off from or land upon the access land in an aircraft, helicopter, hang-glider or hot-air balloon (except in an emergency) unless he is authorised to do so by the Authority.</p>	<p>19 Aircraft No person shall take off from or land upon the Access Land in an aircraft, helicopter, hang-glider, paraglider, hot-air balloon or any other craft designed for manned flight (except in an emergency) unless he is authorised to do so by the Authority.</p>	<p>(s)engages in any organised games, or in camping, hang-gliding or paragliding, or</p>
<p>18 Kites and Model Aircraft No person shall fly a kite or model glider from the access land in such a manner as to give reasonable cause for annoyance to any other person or in such a manner as is likely to startle or disturb stock on the land. No person shall release any power-driven model aircraft for flight or control the flight of</p>	<p>20 Kites, model aircraft and drones</p> <p>(i) No person shall fly a kite from or over the Access Land in such a manner as to give reasonable cause for annoyance to any other</p>	

<p>such an aircraft on or over the access land unless he is authorised to do so by the Authority.</p> <p>For the purpose of this byelaw “model aircraft” means an aircraft which either weighs not more than 5 kilograms without its fuel or is for the time being exempted (as a model aircraft) from provisions of the Air Navigation Order and “power driven” means driven by the combustion of petrol vapour or other combustible vapour or other combustible substances or by one or more electric motors.</p>	<p>person or in such a manner as is likely to startle or disturb stock or wildlife on the land.</p> <p>(ii) No person shall launch any model aircraft or drone from the Access Land unless authorised to do so by the Authority.</p> <p>(iii) No person shall operate any model aircraft or drone over the Access Land at a height or location that may disturb stock or wildlife or cause a nuisance to another person.</p>	
<p>19 Entertainments</p> <p>No person shall hold any show, concert, exhibition or other entertainment on the access land. Provided that this byelaw shall not apply to any show, concert, exhibition or other entertainment authorised by the Authority.</p>	<p>21 Entertainments</p> <p>No person shall hold any party, rave, show, concert, exhibition or other entertainment on the Access Land unless authorised in writing by the Authority and the landowner</p>	
<p>20 Music and Radios</p> <p>No person shall play or operate or knowingly cause or permit to be played or operated any musical instrument, radio, television set, record or cassette player, amplifier or similar appliance in such a manner as to give reasonable cause for annoyance to another person on the access land.</p>	<p>22 Music and radios</p> <p>No person shall play or operate or knowingly cause or permit to be played or operated any musical instrument, radio, television set, record, cassette, CD, DVD player, amplifier, phone or smart speaker using an internet or mobile connection, or similar appliance in such a manner as to give reasonable cause</p>	<p>(r)without reasonable excuse, does anything which (whether or not intended by him to have the effect mentioned in paragraph (q)) disturbs, annoys or obstructs any persons engaged in a lawful activity on the land,</p>

	<p>for annoyance to another person on the Access Land.</p>	
<p>21 Rangers No person shall on the access land:</p> <p>(a) intentionally obstruct any Ranger or other officer of the Authority in the proper execution of his duties;</p> <p>(b) intentionally obstruct any person carrying out an act which is necessary to the proper execution of any contract with the Authority;</p> <p>I intentionally obstruct any other person in the proper use of the access land, or behave so as to give reasonable grounds for annoyance to other persons on the access land. An act necessary to the proper execution of his duty on the access land by a Ranger or other officer of the Authority, or any act which is necessary to the proper execution of any contract with the Authority, shall not be an offence under these byelaws.</p>	<p>23 Rangers</p> <p>No person shall on the Access Land:</p> <p>(i) intentionally obstruct any Ranger or other officer of the Authority in the proper execution of their duties;</p> <p>(ii) intentionally obstruct any person carrying out an act which is necessary to the proper execution of any contract with the Authority;</p> <p>(iii) intentionally obstruct any other person in the proper use of the Access Land, or behave so as to give reasonable grounds for annoyance to other persons on the access land; or</p> <p>(iv) fail to follow an instruction by a Ranger or officer of the Authority acting within their authority.</p>	<p>(q) in relation to any lawful activity which persons are engaging in or are about to engage in on that or adjoining land, does anything which is intended by him to have the effect—</p> <p>(i) of intimidating those persons so as to deter them or any of them from engaging in that activity,</p> <p>(ii) of obstructing that activity, or</p> <p>(iii) of disrupting that activity,</p> <p>(r) without reasonable excuse, does anything which (whether or not intended by him to have the effect mentioned in paragraph (q)) disturbs, annoys or obstructs any persons engaged in a lawful activity on the land,</p>

<p>22 Penalty Every person who shall offend against the foregoing byelaws shall be liable on summary conviction to a fine not exceeding LEVEL 2 ON THE STANDARD SCALE.</p>	<p><u>24. Penalty</u> Any person who offends against any of these Byelaws shall be liable on summary conviction to a fine on level 2 on the Standard Scale and in the case of a continuing offence to a further fine for each day during which the offence continues after the said conviction.</p>	
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CROW ACT 2000

SCHEDULE 2 RESTRICTIONS TO BE OBSERVED BY PERSONS EXERCISING RIGHT OF ACCESS

General restrictions

The Act does not entitle a person to be on any land if, in or on that land, he—

- (a) drives or rides any vehicle other than an invalid carriage as defined by section 20(2) of the **M1**Chronically Sick and Disabled Persons Act 1970,
- (b) uses a vessel or sailboard on any non-tidal water,
- (c) has with him any animal other than a dog,
- (d) commits any criminal offence,
- (e) lights or tends a fire or does any act which is likely to cause a fire,
- (f) intentionally or recklessly takes, kills, injures or disturbs any animal, bird or fish,
- (g) intentionally or recklessly takes, damages or destroys any eggs or nests,
- (h) feeds any livestock,
- (i) bathes in any non-tidal water,
- (j) engages in any operations of or connected with hunting, shooting, fishing, trapping, snaring, taking or destroying of animals, birds or fish or has with him any engine, instrument or apparatus used for hunting, shooting, fishing, trapping, snaring, taking or destroying animals, birds or fish,

- (k)uses or has with him any metal detector,
- (l)intentionally removes, damages or destroys any plant, shrub, tree or root or any part of a plant, shrub, tree or root,
- (m)obstructs the flow of any drain or watercourse, or opens, shuts or otherwise interferes with any sluice-gate or other apparatus,
- (n)without reasonable excuse, interferes with any fence, barrier or other device designed to prevent accidents to people or to enclose livestock,
- (o)neglects to shut any gate or to fasten it where any means of doing so is provided, except where it is reasonable to assume that a gate is intended to be left open,
- (p)affixes or writes any advertisement, bill, placard or notice,
- (q)in relation to any lawful activity which persons are engaging in or are about to engage in on that or adjoining land, does anything which is intended by him to have the effect—
 - (i)of intimidating those persons so as to deter them or any of them from engaging in that activity,
 - (ii)of obstructing that activity, or
 - (iii)of disrupting that activity,
- (r)without reasonable excuse, does anything which (whether or not intended by him to have the effect mentioned in paragraph (q)) disturbs, annoys or obstructs any persons engaged in a lawful activity on the land,
- (s)engages in any organised games, or in camping, hang-gliding or paragliding, or
- (t)engages in any activity which is organised or undertaken (whether by him or another) for any commercial purpose.



Dartmoor National Park Authority

Byelaws

Countryside and Rights of Way Act 2000

National Parks & Access to the Countryside Act 1949

Dartmoor Commons Act 1985

BYELAWS made under Section 17 of the Countryside and Rights of Way Act 2000, Sections 90 and 106 of the National Parks and Access to the Countryside Act 1949 and Sections 10 and 11 of the Dartmoor Commons Act 1985 by Dartmoor National Park Authority with respect to access land within the Dartmoor National Park.

1 Interpretation

In the construction of these byelaws “the Authority” means Dartmoor National Park Authority and “Access land” shall be all that land:

- (i) defined as “the commons” in Section 2 of the Dartmoor Commons Act 1985; and
- (ii) defined as “access land” in Section 1(1) and Section 16 of the Countryside and Rights of Way Act 2000; and
- (iii) land within the Dartmoor National Park to which the public has access by virtue of the Authority having an interest in that land and which is more particularly identified in Schedule 1 to these byelaws.

2 Extent of Byelaws

Nothing in these byelaws shall apply to the owner of any part of the Access Land as respects any act done on that part by him or by any person acting with his consent and the consent of the Authority where necessary to accord with Byelaws 7(i), 12, 16, 17, 18, 19, 20(ii), 21.

3 Revocation

The Byelaws made by Devon County Council (acting as Park Authority for Dartmoor National Park) on 17 April 1989 and confirmed by the Home Secretary relating to the Access Land are hereby revoked.

4 Vehicles

No person shall without reasonable excuse drive, ride or propel any mechanically propelled vehicle or any pedal propelled vehicle on any part of the Access Land other than on a highway where there is a right of way for that class of vehicle. If the Authority has set apart a space on the Access Land for use by vehicles of any class, this byelaw shall not prevent the riding or driving of those vehicles in the space so set apart, or on a direct route between it and the highway.

This byelaw shall not extend to mobility scooters or powered wheelchairs (together known legally as 'invalid carriages'). "Invalid carriage" means a vehicle, whether mechanically propelled or not, the unladen weight of which does not exceed 150 kilograms, the width of which does not exceed 0.85 metres and which has been constructed or adapted for use for the carriage of one person being a person suffering from some physical defect or disability and is used solely by such a person.

5 Parking

(i) The right to park a vehicle within 15 yards (13.75 metres) of a road as permitted under Section 34 Road Traffic Act 1988 shall not apply to those verges where the Authority has erected signs indicating that parking off the highway at those points is prohibited.

(ii) No person shall without reasonable excuse park or cause to remain on the Access Land a caravan or trailer attached or unattached to a towing vehicle, except on any area which is set apart and indicated by notice as a place where the parking of such caravans or trailers is permitted

(iii) Between the hours of 9pm and 9am no person shall occupy or sleep in any mechanically propelled vehicle, caravan or trailer parked on Access Land.

(iv) No person shall park any mechanically propelled vehicle on Access Land in such a manner as to impede the flow of agricultural traffic or livestock, to block (in whole or part) gateways or cattlegrid sidegate entrances.

6 Repairs of vehicles

No person shall clean, paint or carry out repairs on any vehicle parked on the Access Land except in the event of an accident, breakdown or other emergency.

7 Camping

No person shall camp on the Access Land other than in accordance with the provisions of this section. For the avoidance of doubt:-

(i) Camping is only permitted in single person bivouacs or in 2-person tents that can be carried in a backpack and in groups of no more than 6 people; This byelaw does not apply to agreed expeditions who have written permission from the landowner and the Authority;

(ii) No person shall erect any tent, bivouac, hammock, tarpaulin or other temporary structure that requires support by cords or bands placed on or around trees;

(iii) Camping is only permitted in the areas as detailed in the Camping Map which shall be (1) published on the Authority's website and (2) available for inspection at the Dartmoor National Park visitor centres and at the headquarters of the Authority and (3) amended from time to time after approval by the National Park Authority at a public meeting; and

(iv) No person shall camp in a tent for more than 2 consecutive nights at the same location.

8 Water

No person shall knowingly cause or permit the flow of any watercourse, leat or drain on the Access Land to be obstructed or diverted or interfere with any sluice gate or similar apparatus on the Access Land.

9 Fires

(i) No person shall light or tend a fire on the Access Land, or place or throw or let fall a lighted match or any other thing so as to be likely to cause a fire.

(ii) This byelaw shall not prevent the use of a camping stove manufactured as a camping stove or cooker, provided it is used in such a manner as not to cause danger of or damage by fire.

(iii) The use of barbecues, including disposable barbecues whether manufactured as such or otherwise, is not permitted anywhere on the Access Land if it is used in such a manner as to cause fire, damage or harm to the land or vegetation or when the Fire Severity Index reaches High or at other such times when directed by signs .

(iv) No person shall gather any material from the Access Land to use as fuel for any fire.

(v) No person shall launch either Chinese Lanterns, fireworks or flares from the Access Land.

10 Dogs

(i) No person in charge of any dog shall permit any dog to disturb or worry any stock or wildlife, or cause any nuisance or annoyance to any person on the Access Land.

(ii) No person in charge of any dog shall cause or allow a dog to be exercised other than under close control and, if directed to do so by a Ranger, must keep any dog on a lead.

(iii) Between 1 March and 31 July each year all dogs have to be kept on a short lead of no more than 2 metres in length.

(iv) No single person shall bring more than 6 dogs on to the Access Land at any one time.

“Dog” shall exclude police dogs, search and rescue dogs, guide or assistance dogs and any dog that is working on the Access Land with the consent of the landowner.

11 Feeding of animals

No person other than the owner of any animal or the owner’s authorised agent shall feed or permit to be fed any animal lawfully grazing on the Access Land.

12 Racehorses

No person shall ride, train or exercise racehorses on the Access Land unless the land owner and the Authority has given express written permission.

13 Protection of wildlife

No person shall without lawful excuse or authority:

- (i) intentionally or recklessly take, kill, injure or disturb any animal, bird or fish; intentionally or recklessly take, damage or destroy any eggs or nests.
- (ii) engage in any operations of or connected with hunting, shooting, fishing, trapping, snaring, taking or destroying of animals, birds or fish or have with them any engine, instrument or apparatus used for hunting, shooting, fishing, trapping, snaring, taking or destroying animals, birds or fish.

14 Firearms and projectiles

No person shall:

- (i) discharge on the Access Land without lawful authority any firearm, air weapon or crossbow;
- (ii) release any projectile or throw any missile on the Access Land to the danger of any other person or so as to give reasonable grounds for annoyance; or
- (iii) hit a golf ball or similar on any of the Access Land.

15 Damage to land

No person on the Access Land shall without reasonable excuse or lawful authority:

- (i) climb any wall or fence on or enclosing the Access Land;
- (ii) remove or displace any barrier, railing, post or seat, or any part of any erection or ornament, or any implement provided for use in the laying out or maintenance of the Access Land; or
- (iii) remove from, displace or damage on the Access Land any vegetation, wood, soil, peat, dung or stones.

16 Metal detectors

No person shall on the Access Land use any device designed or adapted for detecting or locating any metal or mineral in the ground unless he has obtained written permission from the Authority and the land owner.

17 Commercial activities

No person shall offer for sale or hire any goods or services on or using the Access Land in exchange for payment or reward unless he is authorised to do so in pursuance of an agreement with the Authority and the owner of the land.

18 Recreational Activities

No person shall on the Access Land participate or engage in any activity which comprises over 50 people on foot, or 30 horses or cyclists, unless he is authorised to do so in pursuance of an agreement with the Authority and the owner of the land.

19 Aircraft

No person shall take off from or land upon the Access Land in an aircraft, helicopter, hang-glider, paraglider hot-air balloon or any other craft designed for manned flight (except in an emergency) unless he is authorised to do so by the Authority.

20 Kites, model aircraft and drones

(i) No person shall fly a kite from or over the Access Land in such a manner as to give reasonable cause for annoyance to any other person or in such a manner as is likely to startle or disturb stock or wildlife on the land.

(ii) No person shall launch any model aircraft or drone from the Access Land unless authorised to do so by the landowner and the Authority.

(iii) No person shall operate any model aircraft or drone over the Access Land at a height or location that may disturb stock or wildlife or cause a nuisance to another person.

21 Entertainments

No person shall hold any party, rave, show, concert, exhibition or other entertainment on the Access Land unless authorised in writing by the Authority.

22 Music and radios

No person shall play or operate or knowingly cause or permit to be played or operated any musical instrument, radio, television set, record, CD, DVD,

cassette player, amplifier or smart speaker using an internet or mobile phone connection, or similar appliance in such a manner as to give reasonable cause for annoyance to another person on the Access Land.

23 Rangers

No person shall on the Access Land:

(i) intentionally obstruct any Ranger or other officer of the Authority in the proper execution of their duties;

(ii) intentionally obstruct any person carrying out an act which is necessary to the proper execution of any contract with the Authority;

(iii) intentionally obstruct any other person in the proper use of the Access Land, or behave so as to give reasonable grounds for annoyance to other persons on the access land; or

(iv) fail to follow an instruction by a Ranger or officer of the Authority acting within their authority.

24 Penalty

Any person who offends against any of these Byelaws shall be liable on summary conviction to a fine on level 2 on the Standard Scale and in the case of a continuing offence to a further fine for each day during which the offence continues after the said conviction.

Schedule 1 (as at October 2021)

Land within the Dartmoor National Park to which the public has access by virtue of the Authority having an interest in that land.

Land owned by the Authority

Woods

Dendles Waste Wood, Cornwood

East Park Copse

Gallant Le Bower, Holne

Huntingpark Wood,
Moretonhampstead

Sanduck Wood,
Moretonhampstead

Steward Wood

Wray Cleave, Moretonhampstead

Whiddon Scrubbs, Ashburton

White Wood, Holne

Casely Wood, Lustleigh

Castor Copse, Lustleigh

Holne Bridge Woodland, Ashburton

Visitor Centres and car parks

Haytor Visitor Centre & Coach park

Princetown, Station Road Car Park

Postbridge Information Centre car
park and picnic area

Car Park at Brentor, Tavistock

Car Park at Foggintor Merrivale,

Car Park at Lane End, Peter Tavy

Car Park at Lydford, Okehampton

Car Park at Meldon, Okehampton

Car Park at Shapley Common,
Postbridge

Car Park at Shipley Bridge, South
Brent

Land holdings

Blackingstone Rock

Land Under Management Agreement

Beechwood

Lydgate Haymeadow

Standon Steps (Wetland)

Northmoor

Postbridge Greyhound Haymeadow

Tor View Moor

Vogwell

Hanger Down

Pepperdon

Land Under Access Agreement

Archerton path

Brent Hill NORTH x 3

Brent Hill South x 2

Brent Tor Access

Combestone Farm

Fices Well path

Lewdons

Long timber Tor

Newbridge path (1 and 2)

Parklands Farm

Scorriton Down

Standon Steps

Spinsters Rock

Shaptor

Templar Way - Yarner Estate

Templar Way – Ullacombe

Templer Way Colehayes

Yennadon



NPA/21/028

Dartmoor National Park Authority

3 September 2021

Tree Preservation Orders, Section 211 Notifications (Works to Trees in Conservation Areas) and Hedgerow Removal Notices Determined Under Delegated Powers

Report of the Trees and Landscape Officer

Recommendation: **That the decisions be noted.**

TPO APPLICATIONS

West Devon

Ref: 20/0081

Old Station, Horrabridge

SX 5101 6944

Application to reduce a cherry and fell an oak tree. The works to cherry are minor and the oak tree is very heavily suppressed and growing out of a steep bank. Consent was granted subject to conditions:

1. Five working days' notice to be given to the Authority prior to the commencement of approved works.
2. All works are carried out in accordance with British Standard 3998:2010 Tree Work-Recommendations.

SECTION 211 NOTICES

Teignbridge

Ref: 20/0077

26 East Street, Ashburton

SX 7570 6988

Notification to fell a eucalyptus. The tree is in very poor condition.

A Tree Preservation Order has not been made.

Ref: 20/0079

Lower Wreyland, Lustleigh

SX 7872 8113

Notification to fell a eucalyptus tree. The tree has limited amenity value.

A Tree Preservation Order has not been made.

Ref: 20/0084 **Half Moon, Manaton** **SX 7498 8135**

Notification to fell a cypress and cut back a line of broadleaved trees. The cypress is hidden from public view. The other works are necessary to prevent the trees damaging the adjacent property.

A Tree Preservation Order has not been made.

West Devon

Ref: 20/0078 **The Clitters, Mary Tavy** **SX 5075 7903**

Notification to fell an ash tree. The tree is infected with Ash Die Back.

A Tree Preservation Order has not been made.

Ref: 20/0080 **Townend House, Lydford** **SX 5018 7979**

Notification to fell three cypress trees. The trees are in poor condition and infected with *Seiridium*.

A Tree Preservation Order has not been made.

Ref: 20/0082 **Recreation Ground, Princetown** **SX 5893 7367**

Notification to fell five ash and three sycamore trees. The ash trees are infected with Ash Die Back and the sycamore are in very poor condition.

A Tree Preservation Order has not been made.

Ref: 20/0083 **Sampford House, Horrabridge** **SX 5169 6991**

Notification to fell an ash tree. The tree is infected with Ash Die Back.

A Tree Preservation Order has not been made.

Ref: 20/0085 **Pomeroy's, Lydford** **SX 5126 8503**

Notification to fell two groups of larch and beech trees. The trees have very poor form and are liable to failure in high winds. The works will have minimal impact on the character of the area.

A Tree Preservation Order has not been made.

Brian Beasley