

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

Year ended 31 March 2023

26 February 2024



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This Audit Findings (ISA260) 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 and agreed with management and will be presented to the meeting of the Dartmoor National Park Authority on 5 April 2024.

Peter Barber  
For Grant Thornton UK LLP  
26 February 2024

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 ('Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2023 for the attention of 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; and
- 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), Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We commenced our post-statements audit in December 2023 and as at 22 February 2024 our audit is substantially complete. Our findings to date are summarised on pages 6 to 21.

Our work to date has identified one material error to the draft financial statement of accounts presented for audit. This Authority received an additional grant payment from DEFRA in year in respect of Farming in Protected Landscapes (FiPL). Despite attempts to clarify the nature of the fifth payment; the Authority was not able to confirm the intention of this payment and treated it as additional income in year. We challenged this treatment and following communications we had with DEFRA were advised this was paid in error and will be recovered via the FiPL grant scheme in 2023/24.

The Authority has reflected on this communication and has restated its draft accounts. This has resulted in a £163k adjustment to the Authority's Comprehensive Income and Expenditure Statement and a recategorization of the income in the balance sheet from useable reserves to revenue grants received in advance. We concur with this revised accounting treatment. More detail is provided on page 11.

No other adjustments have been identified that have resulted in an adjustment to the Authority's Comprehensive Income and Expenditure Statement.

We have recommended a small number of audit adjustments to improve the presentation of the financial statements as detailed in Appendix D. We have also raised recommendations for management as a result of our audit work in Appendix B. Our follow up of recommendations from the prior year's audit are detailed in Appendix C.

The draft financial statements were submitted for audit in line with the agreed timetable and were supported by good quality working papers and prompt responses to queries.

Our work is substantially complete and there are no matters of which we are aware that would require modification of our audit opinion [Appendix G] or material changes to the financial statements.

Subject to completing a small number of minor audit procedures as set out on page 6, we anticipate issuing our audit opinion following the meeting of the Dartmoor National Park Authority on 5 April 2024.

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. We have been able to satisfy ourselves that the Authority has made proper arrangements in securing economy, efficiency and effectiveness in its use of resources.

# 1. Headlines

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## 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 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 completed our VFM work and our detailed commentary is set out in the separate Auditor's Annual Report, which was presented at the 2 February 2024 meeting of the Dartmoor National Park Authority. We are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

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## 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

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## Significant matters

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

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## 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. This is our final year of auditing the Authority and throughout that period we have received a high level of engagement in the audit process from the finance team. We would like to place on record our appreciation of this cooperation.

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# 1. Headlines

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## National context – audit backlog

Nationally there have been significant delays in the completion of audit work and the issuing of audit opinions across the local government sector. Only 1% (5 of 467) of local government bodies had received audit opinions in time to publish their 2022/23 accounts by the deadline of 30 September 2023. We at Grant Thornton have a strong desire and a firm commitment to complete as many audits as soon as possible and to address the backlog of unsigned opinions.

Over the course of the last year, Grant Thornton has been working constructively with DLUHC, the FRC and the other audit firms to identify ways of rectifying the challenges which have been faced by our sector, and we recognise the difficulties these backlogs have caused authorities across the country. We have also published a report setting out our consideration of the issues behind the delays and our thoughts on how these could be mitigated. Please see [About time? \(grantthornton.co.uk\)](https://www.grantthornton.co.uk)

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## National context – level of borrowing

All local authorities, including national parks, are operating in an increasingly challenging national context. With inflationary pressures placing increasing demands on budgets, there are concerns as local authorities look to alternative ways to generate income. We have seen an increasing number of authorities look to ways of utilising investment property portfolios as sources of recurrent income. Whilst there have been some successful ventures and some prudently funded by authorities' existing resources, we have also seen some authorities take excessive risks by borrowing sums well in excess of their revenue budgets to finance these investment schemes.

The impact of these huge debts on bodies, the risk of potential bad debt write offs and the implications of the poor governance behind some of these decisions are all issues which now have to be considered by auditors across local authority audits.

As a National Park Authority, we know your operations do not normally give rise to such business ventures. As indicated in your Narrative Report, the Authority is debt free but could decide to undertake and apply for prudential borrowing to finance capital expenditure in the future. Considering the current national picture and economic climate, our view is any such decisions must be carefully considered in a manner that protects the Authority's future financial sustainability.

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## 2. Financial Statements

### Overview of the scope of our audit

This Audit Findings 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 will be discussed with management and the Audit & Governance Committee.

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

### Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, we anticipate issuing our audit opinion following the meeting of the Dartmoor National Park Authority on 5 April 2024. These outstanding items include:

- Final quality checks and clearance of any subsequent review points
- reviewing the final version of the financial statements, Narrative Report and Annual Governance Statement
- obtaining and reviewing the management letter of representation
- updating our post balance sheet events review, to the date of signing the opinion.

## 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 dated January 2024.

We set out in this table our determination of materiality for Dartmoor National park Authority .

### Materiality (£) Qualitative factors considered

Materiality for the financial statements	146,000	We have determined materiality at 2% of gross operating expenditure. We consider this as the most appropriate criteria given stakeholders interest in the Authority delivering its budget.
Performance materiality	110,000	Assessed to be 75% of financial statement materiality.
Trivial matters	7,000	This equates to 5% of materiality. This is our reporting threshold to the Audit and Governance Committee for any errors identified.



## 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
<b>Management override of controls</b>	<p>We have:</p> <ul style="list-style-type: none"> <li>- Evaluated the design effectiveness of management controls over journals.</li> <li>- Analysed the journals listing and determined the criteria for selecting high risk unusual journals.</li> <li>- Identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration.</li> <li>- Gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness.</li> <li>- Evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.</li> </ul> <p>Our work has not identified any issues in respect of management override of controls. For all the journals reviewed we concluded that they were appropriate transactions.</p>
<b>Valuation of land and buildings</b>	<p>We have:</p> <ul style="list-style-type: none"> <li>- Evaluated managements processes and assumptions for the calculation of the estimate, the instructions issues to the valuation experts and the scope of their work.</li> <li>- Evaluated the competence, capabilities and objectivity of the valuation expert.</li> <li>- Written to the valuer to confirm the basis on which the valuation was carried out.</li> <li>- Evaluated the basis of the valuation.</li> <li>- Challenged the source data, information and assumptions used by the valuer to assess completeness and consistency with our understanding, e.g. the build rates in respect of properties valued on a DRC basis.</li> <li>- Tested on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authority's asset register and that accounting adjustments in the relation to these revaluations have been processed appropriately.</li> </ul> <p>Our work has identified no issues in relation to the valuation of land and buildings.</p>



## 2. Financial Statements: Significant risks

### Risks identified in our Audit Plan

#### Valuation of 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 for 2022-23 is considered a significant estimate due to the size of the numbers involved (£914k in the Authority's balance sheet) and the sensitivity of the estimate to changes in key assumptions.

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

2022-23 is the first year in which the liability is based on the updated triennial valuation undertaken by the pension fund actuary based on data as at 31 March 2022. There has therefore been a significant reduction in the liability, which was £15.6m in the prior year.

### Commentary

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 evaluated 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 work.
- Assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation.
- Tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statement 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 and performing any additional procedures suggested within this report.
- 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.

Our audit work did not identify any issues in respect of valuation of the pension liability.

## 2. Financial Statements: Significant risks

### Risks identified in our Audit Plan

#### Risk of fraud in revenue recognition and expenditure (Rebutted)

##### Revenue

Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.

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:

- 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 at the Authority, mean that all forms of fraud are seen as unacceptable.

##### Expenditure

Whilst not a presumed significant risk we have had regard to Practice Note 10 (Audit of financial statements and regularity of public sector bodies in the United Kingdom). Having considered the nature of the expenditure streams at the Authority, we have determined that the risk of fraud arising from expenditure recognition can be rebutted, because:

- there is little incentive to manipulate expenditure for an Authority where services are provided to the public through taxpayers funds
- the culture and ethical frameworks of local authorities, including at the Authority, mean that all forms of fraud are seen as unacceptable.

### Commentary

As indicated in our Audit Plan, we do not consider this to be a significant risk for the Authority, we have not undertaken any specific work in this area other than our standard audit procedures around income and expenditure which included:

#### Accounting policies and systems:

- Evaluated the Authority's accounting policies for recognition of income and expenditure for its material income and expenditure streams and compliance with the CIPFA Code
- Updated our understanding of the Authority's business processes associated with accounting for income and expenditure.

#### Grant income

- For grant income, we sample tested items for supporting evidence and checked the appropriateness of the accounting treatment in line with the CIPFA Code

#### Expenditure

- Agreed, on a sample basis, non pay expenditure and year end payables to supporting evidence
- Undertook detailed substantive analytical procedures on pay expenditure.

We also designed and carried out appropriate audit procedures to ascertain that recognition of income and expenditure is in the correct accounting period, for example, using cut off testing, focusing either side of the balance sheet date of 31 March 2023.

Our work has not identified any issues in respect of the risk of fraud in revenue and expenditure recognition.

## 2. Financial Statements: new issues and risks

This section provides commentary on new issues and risks which were identified during the course of the audit that were not previously communicated in the Audit Plan and a summary of any significant deficiencies identified during the year.

Issue	Commentary	Auditor view
<p><b>Farming in Protected Landscapes grant income</b></p> <p>Our review of grant income received in 2022/23 and recognised as income in the 2022/23 draft accounts identified that the Authority received an additional instalment of £163,012 in respect of Farming in Protected Landscapes (FiPL) funding from DEFRA.</p> <p>On receipt of the payment, finance officers sought clarification from DEFRA as to the nature of this additional payment but despite several attempts to make contact were not able to gain any response.</p> <p>In the absence of any clarify, the draft 2022/23 financial statements accrued for all the payments in year with the unexpected balance of £163,012 being set aside in a ringfenced earmarked reserve in the balance sheet.</p>	<p>We questioned the Authority as to the appropriateness of this treatment and undertook further audit procedures to gain assurance over the treatment of this additional payment.</p> <p>We made contact with DEFRA and were provided, via email, on the 15 February 2024, with confirmation that this fifth payment had been made in error and did not relate to 2022/23.</p> <p>DEFRA indicated that this error would be corrected via the 2023/24 FiPL allocation process. This clarification was shared with finance officers who have in turn reconsidered its treatment within the draft accounts. They have now restated the accounts to remove this payment from income received in year and reclassified it as a grant received in advance in the balance sheet.</p> <p>We are comfortable with this treatment and are satisfied the accounts are now materially accurate.</p>	<p>The initial inclusion of the additional payment is an error that is material to the overall financial statements. Following the adjustments made, as a result of the DEFRA clarification, we are now satisfied that this grant income is correctly accounted for in the revised set of financial statements.</p>

## 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 – £3.261m	<p>Land and buildings comprises £2,845k of specialised assets such as Information Centres and Public Conveniences, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings (£418k) 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 as their management expert to complete the valuation of properties as at 31/03/23 on an annual basis. All assets were revalued as at 31/03/23.</p> <p>The total year end valuation of land and buildings was £3.261m, a net decrease of £85k from 2021/22 (£3,346m).</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>Assessed the competence and expertise of management's expert.</li> <li>Reviewed the completeness and accuracy of the underlying information used to determine the estimate</li> <li>Reviewed the appropriateness of any alternative site assumptions.</li> <li>Ensured there have been no changes to the method used to revalue the assets and ensure that the method is suitable for different classes of the assets.</li> <li>Considered the adequacy of disclosure of the estimate in the financial statement.</li> </ul> <p>There are no significant issues arising from our work.</p>	Light Purple

### 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
- [Light Purple] 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 – £914k	<p>The Authority's total net pension liability at 31 March 2023 is £914k (PY £15.6m) comprising the Devon Pension Fund defined benefits pension scheme obligation.</p> <p>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.</p> <p>The latest full actuarial valuation was completed in 2023. Given the significant value of the net pension fund liability (surplus), small changes in assumptions can result in significant valuation movements. There has been a £14,683k net actuarial gain during 2022/23.</p>	<p>Throughout the audit we have considered:</p> <ul style="list-style-type: none"> <li>Assessment of management's expert</li> <li>Assessment of actuary's approach taken and deemed it reasonable.</li> <li>Use of PwC as auditors expert to assess actuary and assumptions made by actuary – use table to compare with Actuary assumptions.</li> </ul> <table border="1"> <thead> <tr> <th>Assumption</th> <th>Actuary Value</th> <th>PwC range</th> <th>Assessment</th> </tr> </thead> <tbody> <tr> <td>Discount rate</td> <td>4.8%</td> <td>4.8% - 4.85%</td> <td>●</td> </tr> <tr> <td>Pension increase rate</td> <td>2.95%</td> <td>2.65%-2.95%</td> <td>●</td> </tr> <tr> <td>Salary growth</td> <td>3.95%</td> <td>3.65%-3.95%</td> <td>●</td> </tr> <tr> <td>Life expectancy – Males currently aged 45/65</td> <td>23.1/21.8</td> <td>20.9-23.4 19.5-22.1</td> <td>●</td> </tr> <tr> <td>Life expectancy – Females currently aged 45/65</td> <td>24.4/22.9</td> <td>24.3-25.9 22.9-24.5</td> <td>●</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>Completeness and accuracy of the underlying information used to determine the estimate</li> <li>Impact of any changes to valuation method</li> <li>Reasonableness of the Authority's share of LPS pension assets.</li> <li>Reasonableness of increase/decrease in estimate</li> <li>Adequacy of disclosure of estimate in the financial statements</li> </ul> <p>There were no significant issues arising from our work.</p>	Assumption	Actuary Value	PwC range	Assessment	Discount rate	4.8%	4.8% - 4.85%	●	Pension increase rate	2.95%	2.65%-2.95%	●	Salary growth	3.95%	3.65%-3.95%	●	Life expectancy – Males currently aged 45/65	23.1/21.8	20.9-23.4 19.5-22.1	●	Life expectancy – Females currently aged 45/65	24.4/22.9	24.3-25.9 22.9-24.5	●	Light Purple
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### Assessment

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- [Light Purple] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

## 2. Financial Statements: Information Technology

This section provides an overview of results from our assessment of Information Technology (IT) environment and controls which included identifying risks from the use of IT related to business process controls relevant to the financial audit. This includes an overall IT General Control (ITGC) rating per IT system and details of the ratings assigned to individual control areas.

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
Finest	ITGC assessment (design and implementation effectiveness only)					Journals

### Additional Procedures carried out to address risks arising from our findings

Dartmoor National Park Authority have a service level agreement with Devon County Council (DCC) for the provision of their Financial Management system 'Finest'. The above ITGC assessment is the DCC auditors' assessment of the system at DCC.





Two deficiencies were identified in this testing:

User ID 200 Journals

Inadequate control over privileged accounts within the Finest application.

We have considered the impact of these weaknesses in respect of the Authority. There were no User ID 200 journals posted to the Authority ledger in 2022/23. We have reviewed the administrator access to the Authority ledger and have identified that the only privileged access users with admin access to the DNPA ledger are DCC employees who have not posted journals in 2022/23, and members of the Authority finance team do not have administrator access to the ledger. We have assessed that there is sufficient segregation of duties within the Finest system to negate this risk in respect of the Authority.

### Assessment

-  Significant deficiencies identified in IT controls relevant to the audit of financial statements
-  Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
-  IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
-  Not in scope for testing

## 2. Financial Statements: Internal Control

Assessment	Issue and risk	Recommendations
Medium	<p><b>iTrent payroll system:</b></p> <p>The Authority's payroll is provided by a service organization, iTrent, for which no service auditor's report is provided. The Authority therefore lacks assurance over the control environment in respect of payroll.</p> <p>From our audit of the Authority's payroll costs, we are satisfied that we have obtained sufficient and appropriate audit evidence for payroll expenditure in 2022/23.</p>	<ul style="list-style-type: none"> <li>We acknowledge that the Authority outsources its payroll services to Devon County Council. (DCC) Therefore, the Authority should work with DCC to understand how assurance can be gained over payroll controls.</li> </ul> <p><b>Management response</b></p> <p>The Authority maintains its own controls in respect of payroll to the extent that this is within our control. However, we have a service level agreement in place with Devon County Council for the provision of this service and therefore, this matter will need to be discussed with DCC to take forward with iTrent.</p>

## 2. Financial Statements: matters discussed with management

This section provides commentary on the significant matters we discussed with management during the course of the audit.

Significant matter	Commentary
Significant events or transactions that occurred during the year	None noted
Conditions affecting the Authority, and business plans and strategies that may affect the risks of material misstatement.	None noted
Concerns about management's consultations with other accountants on accounting or auditing matters	None noted
Discussions or correspondence with management in connection with the initial or recurring appointment of the auditor regarding accounting practices, the application of auditing standards, or fees for audit or other services	None noted
Significant matters on which there was disagreement with management, except for initial differences of opinion because of incomplete facts or preliminary information that are later resolved by the auditor obtaining additional relevant facts or information	None noted
Prior year adjustments identified	We have identified that the 2021/22 audit fees are overstated by £3,000. This was due to the indicative fees for 2021/22, detailed in our November 2022 Auditors Annual Report, being £3,000 more than the final fee that was not confirmed until after the drafting of the 2022/23 financial statements. As this is trivial, these have not been corrected. No prior period adjustments have been made to the 2022/23 financial statements.
Other matters that are significant to the oversight of the financial reporting process.	None noted



## 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. We have not been made aware of any other 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 papers for the 5 April 2024 Dartmoor National Park Authority meeting. As in prior years, we have requested a specific representation in respect of the Authority's accounting treatment of £350k of S.106 monies held by the Authority.

## 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 confirmations 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.
Audit evidence and explanations/ significant difficulties	All information and explanations requested from management was provided.

## 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 Authority 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"> <li>• 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</li> <li>• 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.</li> </ul> <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"> <li>• the nature of the Authority and the environment in which it operates</li> <li>• the Authority's financial reporting framework</li> <li>• the Authority's system of internal control for identifying events or conditions relevant to going concern</li> <li>• management's going concern assessment.</li> </ul> <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"> <li>• a material uncertainty related to going concern has not been identified</li> <li>• management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.</li> </ul>

## 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, 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>In relation to AGS disclosure, we have raised a recommendation to management as part of enhancing the overall disclosures within the AGS going forward – please see the Action Plan at Appendix B.</p> <p>No inconsistencies have been identified. We plan to issue an unmodified opinion in this respect – refer to Appendix G.</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"> <li>• 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,</li> <li>• if we have applied any of our statutory powers or duties.</li> <li>• where we are not satisfied in respect of arrangements to secure value for money and have reported a significant weakness.</li> </ul> <p>We have nothing to report on these matters.</p>



## 2. Financial Statements: other responsibilities under the Code

Issue	Commentary
<b>Specified procedures for Whole of Government Accounts</b>	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA audit instructions. This work is not required as the Authority does not exceed the threshold;
Certification of the closure of the audit	We intend to certify the closure of the 2022/23 audit of Dartmoor National Park Authority in the audit report, as detailed in Appendix G.

# 3. Value for Money arrangements (VFM)

## Approach to Value for Money work for 2022/23

The National Audit Office issued its guidance for auditors in April 2020. The Code requires 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

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# 3. VFM: our procedures and conclusions

We have completed our VFM work and our detailed commentary is set out in the separate Auditor's Annual Report, which was presented at the 2 February 2024 meeting of the Dartmoor National Park Authority.

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. We did not identify any risks of significant weakness. We are satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

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# 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 and consider that an objective reasonable and informed third party would take the same view. We have complied with the Financial Reporting Authority'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 Authority'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 in Appendix F.

## 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 [Grant Thornton International Transparency report 2023](#).

## 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.



# 4. Independence and ethics

As part of our assessment of our independence we note the following matters:

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Authority that may reasonably be thought to bear on our integrity, independence and objectivity
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Authority.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Authority.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided to the Authority.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Authority's board, senior management or staff.

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 and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person and network firms have complied with the Financial Reporting Authority's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements

# Appendices

- A. Communication of audit matters to those charged with governance
- B. Action plan – Audit of Financial Statements
- C. Follow up of prior year recommendations
- D. Audit Adjustments
- E. Fees and non-audit services
- F. Auditing developments
- G. Management Letter of Representation
- H. Audit opinion

# A. Communication of audit matters to those charged with governance

Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	•	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	•	
Confirmation of independence and objectivity	•	•
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	•	•
Significant findings from the audit		•
Significant matters and issue arising during the audit and written representations that have been sought		•
Significant difficulties encountered during the audit		•
Significant deficiencies in internal control identified during the audit		•
Significant matters arising in connection with related parties		•
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		•
Non-compliance with laws and regulations		•
Unadjusted misstatements and material disclosure omissions		•
Expected modifications to the auditor's report, or emphasis of matter		•

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

## Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), 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.

## Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, we are also required to distribute our findings to those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report to all those charged with governance.

## B. Action Plan – Audit of Financial Statements

We have identified one recommendations for the Authority as a result of issues identified during the course of our audit. We have agreed our recommendation with management. The matter 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
<p><b>Medium</b></p>	<p><b>Annual Governance Statement (AGS):</b></p> <p>The Authority is required to undertake a review of its system of internal control in accordance with best practice. <i>Delivering Good Governance in Local Government: Framework (2016)</i>, published by CIPFA, recommends this review should be reported in an AGS.</p> <p>The preparation and publication of an AGS in accordance with <i>Delivering Good Governance in Local Government: Framework (2016)</i> would fulfil the statutory requirements across the UK for a local authority to conduct a review at least once in each financial year of the effectiveness of its system of internal control.</p> <p>The Authority has duly prepared the draft 2022-23 AGS alongside the financial statements. Our review of Authority’s 2022-23 AGS indicated that:</p> <ul style="list-style-type: none"> <li>In certain areas the Authority’s AGS did not explicitly report the requirements and compliance of “<i>Delivering Good Governance in Local Government: Framework (2016)</i>” guidance. For example, the AGS is required to include an opinion on how the authority has behaved with integrity, demonstrating strong commitment to ethical values. This has not been included.</li> </ul> <p>Enhancing overall compliance with applicable AGS guidance, would result in strengthening stakeholders’ understanding of the Authority’s AGS.</p>	<p>When drafting next year’s AGS we recommend the Authority should:</p> <ul style="list-style-type: none"> <li>capture and report the requirements and compliance of “<i>Delivering Good Governance in Local Government: Framework (2016)</i>” guidance in full</li> </ul> <p><b>Management response</b></p> <p>While not explicitly stated in the AGS, the Authority consistently upholds integrity and adheres to ethical principles, irrespective of whether it is reported. This recommendation will be taken into account for inclusion in the upcoming AGS.</p>

### Controls

- High – Significant effect on financial statements
- Medium – Limited Effect on financial statements
- Low – Best practice

# C. Follow up of prior year recommendations

We identified the following issues in the audit of Dartmoor National Park Authority's 2021/22 financial statements, which resulted in 1 recommendations being reported in our 2021/22 Audit Findings report. We are pleased to report that management have implemented all of our recommendations.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	<p><b>Accounting policy for capitalisation:</b></p> <p>Our review of the Authority's accounting policies identified that the de minimis limit for capitalisation of expenditure on land and buildings assets and information communications technology related equipment is set at £20,000.</p> <p>In determining its accounting policies the Authority must have regard to the concept of materiality, and we consider that £20,000 is excessively high for the Authority given its size and profile. Other entities of a similar type and size set their de minimis limit at £5,000. The current de minimis represents a risk of material misstatement, as it is possible that expenditure is charged to revenue when it should have been capitalised, therefore understating the value of the Authority's assets and overstating its revenue expenditure, with consequent impacts on reserves balances.</p> <p>We note that this policy is consistent with the prior year and preceding periods, and would not have had a cumulative</p>	<p><b>Management response (November 2022):</b></p> <p>We have reviewed de minimis limits at other local authorities in the local area. We intend to adopt a policy with a de minimis limit of £10,000 from 2022-23 onwards, which is consistent with other bodies in the Devon area. We do not receive specific capital funding; all funding received is revenue and any capital spend is discretionary.</p> <p><b>November 2023 update:</b></p> <p>This change has been actioned in the 2022-23 draft statement of accounts.</p>

## Assessment

- ✓ Action completed
- X Not yet addressed

# D. 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 2023.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Impact on general fund £'000
Farming in Protected Landscapes 5 <sup>th</sup> Instalment (discussed above) - £163k	163	(163)	163	163
<b>Overall impact</b>	<b>163</b>	<b>(163)</b>	<b>163</b>	<b>163</b>

## 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/issue/Omission	Auditor recommendations	Adjusted?
Going Concern Accounting Policy	The going concern accounting policy has been updated to clarify that the accounts have been prepared on a going concern basis	✓
Assumptions made about the future and other sources of estimation uncertainty.	The impact of movement in valuation assumptions has been quantified so that this note is in line with the CIPFA Code.	✓
Expenditure & Funding Analysis	The Opening and Closing balances have been updated to remove capital receipts reserve balances. The EFA now agrees with the Movement in Reserves statement.	✓
Various	A small number of amendments were made to update disclosures.	✓

## D. Audit Adjustments (continued)

### Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2022/23 audit which have not been made within the final set of financial statements. The Audit & Governance Committee is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Impact on general fund £'000	Reason for not adjusting
Other expenditure and creditors were overstated (projected based on an incorrect accrual and a miscalculated accrual)	(9)	9	(9)	Nil	This adjustment is immaterial and based on an extrapolated value
<b>Overall impact</b>	<b>(9)</b>	<b>9</b>	<b>(9)</b>	<b>Nil</b>	

### Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year audit which had not been made within the final set of 2021/22 financial statements

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Impact on general fund £'000	Reason for not adjusting
Other expenditure and creditors are understated (projected based on one identified invoice for which no accrual was made)	35	(35)	(35)	Nil	This adjustment is immaterial and based on an extrapolated value
<b>Overall impact</b>	<b>35</b>	<b>(35)</b>	<b>35</b>	<b>Nil</b>	

## E. Fees and non-audit services

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

<b>Audit fees</b>	<b>2021/22 Actual Fee</b>	<b>2022/23 Proposed fee</b>	<b>2022/23 Final fee</b>
Authority scale fee set by PSAA	9,091	13,091	13,091
Audit Fee Variations (detailed in plan)	6,950	5,950	5,950
<b>Total audit fees (excluding VAT)</b>	<b>16,041**</b>	<b>£19,041</b>	<b>£19,041*</b>

\*There is a £1,000 difference between these fees and the fees in Note 25 which reports the 2022/23 audit fee as £20,000.

\*\*The 2021/22 prior year comparator fees in Note 25 is overstated by £3,000. This was due to the indicative fees for 2021/22, detailed in our November 2022 Auditors Annual Report, being £3,000 more than the final fee that was not confirmed until after the drafting of the 2022/23 financial statements. As this is trivial, these have not been corrected.



# F. Auditing developments

## Revised ISAs

There are changes to the following ISA (UK):

ISA (UK) 315 (Revised July 2020) 'Identifying and Assessing the Risks of Material Misstatement'

**This impacts audits of financial statement for periods commencing on or after 15 December 2021.**

ISA (UK) 220 (Revised July 2021) 'Quality Management for an Audit of Financial Statements'

ISA (UK) 240 (Revised May 2021) 'The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements'

A summary of the impact of the key changes on various aspects of the audit is included below:

These changes will impact audit for audits of financial statement for periods commencing on or after 15 December 2022.

Area of change	Impact of changes
Risk assessment	The nature, timing and extent of audit procedures performed in support of the audit opinion may change due to clarification of: <ul style="list-style-type: none"> <li>the risk assessment process, which provides the basis for the assessment of the risks of material misstatement and the design of audit procedures</li> <li>the identification and extent of work effort needed for indirect and direct controls in the system of internal control</li> <li>the controls for which design and implementation needs to be assess and how that impacts sampling</li> <li>the considerations for using automated tools and techniques.</li> </ul>
Direction, supervision and review of the engagement	Greater responsibilities, audit procedures and actions are assigned directly to the engagement partner, resulting in increased involvement in the performance and review of audit procedures.
Professional scepticism	The design, nature, timing and extent of audit procedures performed in support of the audit opinion may change due to: <ul style="list-style-type: none"> <li>increased emphasis on the exercise of professional judgement and professional scepticism</li> <li>an equal focus on both corroborative and contradictory information obtained and used in generating audit evidence</li> <li>increased guidance on management and auditor bias</li> <li>additional focus on the authenticity of information used as audit evidence</li> <li>a focus on response to inquiries that appear implausible</li> </ul>
Definition of engagement team	The definition of engagement team when applied in a audit, will include both the auditors and the component auditors. The implications of this will become clearer when the auditing standard governing special considerations for audits is finalised. In the interim, the expectation is that this will extend a number of requirements in the standard directed at the 'engagement team' to component auditors in addition to the auditor. <ul style="list-style-type: none"> <li>Consideration is also being given to the potential impacts on confidentiality and independence.</li> </ul>
Fraud	The design, nature timing and extent of audit procedures performed in support of the audit opinion may change due to: <ul style="list-style-type: none"> <li>clarification of the requirements relating to understanding fraud risk factors</li> <li>additional communications with management or those charged with governance</li> </ul>
Documentation	The amendments to these auditing standards will also result in additional documentation requirements to demonstrate how these requirements have been addressed.

# G. Draft Audit opinion

## [Include if not tabled as separate item to Committee]

Our draft audit opinion is included below.

We anticipate we will provide the Authority with an unmodified audit report.

### 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 2023, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and notes to the accounts, including 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 2022/23.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2023 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 2022/23; 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) 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) conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 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 2022) 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.

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

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.

Our responsibilities and the responsibilities of the Head of Business Support (Chief Finance Officer) with respect to going concern are described in the relevant sections of this report.

# G. Draft Audit opinion

## Other information

The other information comprises the information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Head of Business Support (Chief Finance Officer) is responsible for the other information. 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.

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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this 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, 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.

## Responsibilities of the Authority and the Head of Business Support (Chief Finance Officer)

As explained more fully in the Statement of Responsibilities, 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 2022/23, 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 they have been informed by the relevant national body of the intention to dissolve the Authority without the transfer of its services to another public sector entity.

# G. Draft Audit opinion

## 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. Irregularities, including fraud, are instances of non-compliance with laws and regulations. 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 (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015, the Local Government Act 1972 and the Local Government Act 2003).

We enquired of management and the Authority 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 Authority 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.

We assessed the susceptibility of the Authority's financial statements to material misstatement, including how fraud might occur, by evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to journal entries outside the normal course of business and significant management estimates, in particular those relating to land and buildings valuations and the valuation of the pension fund net 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 at the year-end accounts production stage;
- challenging assumptions and judgements made by management in its significant accounting estimates in respect of land and buildings and defined benefit pensions liability valuations; and
- 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. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as 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.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including management override of controls. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.

Our 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.

# G. Draft Audit opinion

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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## 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 2023.

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

### 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.

### 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 January 2023. 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.

# G. Draft Audit opinion

## Report on other legal and regulatory requirements – Audit certificate

We certify that we have completed the audit of Dartmoor National Park Authority for the year ended 31 March 2023 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

### 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 44 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.

Peter Barber, Key Audit Partner

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

Bristol

**x April 2024**





NPA/24/019

## Dartmoor National Park Authority

5 April 2024

# Statement of Accounts 2022/23

Report of the Head of Business Support

- Recommendation: **That:**
- (i) Members approve the 2022/23 draft 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 2022/23 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 16<sup>th</sup> June. There were no changes to the content of the Statement of Accounts this year, but some minor presentation changes.
- 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 16 June 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 10.



- 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 26 May 2023 (NPA/AG/23/004). 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 deficit of £4,281 (£51,913 surplus in 2021/22) which represents a 0.11% variance against Budget (-1.27 % in 2021/22). How this deficit is reconciled to the "Deficit on Provision of Services" line in the Comprehensive Income and Expenditure Statement (page 12 of the Accounts) is set out in the table below:

31 March 2022 £000		31 March 2023 £000
1,183	<b>"Deficit on the Provision of Services" line in the Comprehensive Income and Expenditure Statement</b>	1,249
	<i>Reverse out non-cash items:</i>	
(310)	Amortisation, depreciation & impairment charges	(388)
(1,161)	IAS19 Retirement Benefit adjustments (pensions)	(1,176)
4	Accumulated Absences adjustment (leave and flexi balances)	(7)
(4)	Reserve net gain on disposal of non-current assets	(133)
	<i>Capital &amp; Reserves:</i>	
(236)	Net transfers to or (from) reserves per Management Accounts	459
<b>(52)</b>	<b>Revenue Budget (Surplus)/Deficit</b>	<b>4</b>

- 2.3 There has been no change to the financial outturn deficit, as reported on 26 May as a result of the Audit.
- 2.4 The reported outturn showed an additional £163,016 in grant funds from DEFRA. Despite multiple requests for clarification to DEFRA from the Authority regarding the purpose of these funds, none was received. Consequently, the assumption was to treat as received in 2022/23, but not spent and allocated to a ringfenced earmarked reserve. During the audit of the accounts, our auditors Grant Thornton, eventually obtained confirmation from DEFRA as to the nature of these funds. DEFRA confirmed the funds were intended for Farming in Protected Landscape project (FIPL) but paid in error and would necessitate an adjustment of our 2023/24 FIPL claim allocation. As a result and due to materiality levels, the Authority has been required to treat these funds as grant received in advance. This in turn has required the Authority to alter the transfers to reserves figure, the main statements and notes reported in the unaudited Statement of Accounts.

2.5 The total net transfer to Earmarked Reserves as at 31 March was reported as increasing the reserves by £553,308 at outturn, but due to the adjustment for the FIPL grant this is now £390,292. 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 11 of the Accounts provides a more detailed explanation.

<b>2021/22 £</b>	<b>Table 8: Earmarked Reserve Balances</b>	<b>2022/23 £</b>
(2,749,271)	1 April Opening Balance	(3,037,742)
85,719	Reserves used in year (table 8)	252,227
(374,190)	Transfers to earmarked reserves at year-end for specific purposes (table 9)	(642,519)
0	Transfer to Capital Receipts Reserve	0
<b>(2,537,742)</b>	<b>Total Earmarked Reserves at 31 March</b>	<b>(2,928,034)</b>
<b>(500,000)</b>	<b>General Unallocated Reserve</b>	<b>(500,000)</b>
<b>(3,037,742)</b>	<b>Total Reserve Balances at 31 March</b>	<b>(3,428,034)</b>

2.6 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 2025). 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 2023 for the Authority is that the net liability has decreased by £14.683 million from £15.597 million to £0.914 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 2022 and the Authority's funding level was assessed to be at 102% compared to 97% in 2019 and the employer contribution rate has remained stable. The Authority continues to make contributions to seek to maintain a 100% funding position.
- 3.4 The annual accounting valuation and disclosures included in the Accounts (Note 32) 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 26 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/23/005).
- 4.2 There are no changes or amendments to the AGS presented to and approved by A&G Committee in May; it can be found on page 56 of the Accounts. Once re-approved, it will be signed by the Chair and the Chief Executive and published alongside the Statement of Accounts.

#### **5 Conclusion**

- 5.1 Considering the Authority's ambitious and often diverse work programme, 2022/23 was one of sound financial management and continued commitment of staff to deliver services. However, there was some slippage in programmed work during 2022/23, but this has predominately been due to factors beyond the Authority's control.
- 5.2 Prudent financial management and the one-off increased income (£440,000) received from DEFRA in March 2023 has allowed the Authority to carry forward internally generated income to reserves. These reserves are allowing the Authority to fund the Medium-Term Financial Plan budget gap that has arisen due to real terms cut in National Park Grant. 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). Members were presented with the value for money report at the 2<sup>nd</sup> February 2024 Authority meeting. The report did not identify 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. [OBJ]
- 5.4 As indicated earlier in this report, during the Audit one misstatement was discovered that needed addressing, which was in relation to the additional DEFRA grant

received for Farming in Protected Landscapes. Although the Authority contacted DEFRA on numerous occasions requesting clarity, none was forthcoming. Therefore, at the time the initial accounting treatment was deemed appropriate. Since DEFRA's response to GT's query in relation to these funds, changes have been made to the outturn, statement of accounts and the corresponding notes to the accounts. Other changes were minor and were either typo errors or presentational preferences as suggest by our Auditors. Other recommendations by GT are being reviewed and considered.

ANGELA STIRLAND

**Background Papers:**

NPA/22/012: 2022/23 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/22/013: Treasury Management Investment Strategy 2022/23

NPA/AG/22/007: Financial Management 1 April to 30 September 2022 and Forecast of Financial Outturn 2022/23

NPA/AG/23/001: Financial Management 1 April to 31 December 2022 and forecast of Financial Outturn 2022/23

NPA/AG/23/004 – Financial Outturn 2022/23

NPA/AG/23/005 – Local Code of Corporate Governance & 2022/23 Annual Governance Statement

**Attachments: Appendix 1 – Letter of Representation**

2024 04 05 AS Statement of Accounts 2022/23



Dartmoor National Park Authority, Parke, Bovey Tracey, Newton Abbot, Devon TQ13 9JQ. T: 01626 832093 E: [hq@dartmoor.gov.uk](mailto:hq@dartmoor.gov.uk)

Grant Thornton UK LLP  
2 Glass Wharf  
Bristol  
BS2 0EL

Your ref:  
**Please Quote: KB/PW/AS**  
Direct Line: 01626 831059  
5<sup>th</sup> April 2024

Dear Grant Thornton UK LLP

### **Dartmoor National Park Authority Financial Statements for the year ended 31 March 2023**

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 2023 for the purpose of expressing an opinion as to whether the Authority financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 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 2022/23 ("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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@dartmoornpa



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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. Such accounting estimates include the valuation of land and buildings and the valuation of the defined benefit net liability. 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 adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The Authority's financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.

- xi. We have considered the unadjusted misstatements schedule included in your Audit Findings Report. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the Authority and its financial position at the year-end. The financial statements are free of material misstatements, including omissions.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards. We have considered whether the Authority is required to reflect a liability in respect of equal pay claims within its financial statements. We confirm that we are satisfied that no liability needs to be recognised on the ground that:
  - a. The Authority applies the Greater London Provincial Council (GLPC) job evaluation scheme to all jobs. New posts are scored by officers specifically trained in the GLPC scheme (last training in 2019).
  - b. We have a time recording system (Imperago) that records working time for most employees. This is monitored by line managers on an ongoing basis and HR issue monthly reports to managers detailing employee flex and TOIL balances. Staff not on Imperago have separate time recording systems (spreadsheets/time sheets).
  - c. No equal pay claims have been submitted and we are not aware of any potential equal pay claims at this current time
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We have updated our going concern assessment. We continue to believe that the Authority's financial 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 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.
- xv. 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

- xvi. The Authority has complied with all aspects of ring-fenced grants that could have a material effect on the Authority's financial statements in the event of non-compliance.
- xvii. We confirm that we are holding a cash balance of £350,000 in respect of a S.106 Planning Obligation Agreement. We are unable to spend this cash, nor do we control it. 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**

- xviii. 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 from whom you determined it necessary to obtain audit evidence.
- xix. We have communicated to you all deficiencies in internal control of which management is aware.
- xx. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xxi. 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.
- xxii. 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.
- xxiii. 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.



- xxiv. 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.
- xxv. 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.
- xxvi. 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**

- xxvii. 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**

- xxviii. 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 5<sup>th</sup> April 2024.

Yours faithfully

Name:

Position:

Date: 5<sup>th</sup> April 2024

Name:

Position:

Date: 5<sup>th</sup> April 2024

**Signed on behalf of Dartmoor National Park Authority**



NPA/24/020

## Dartmoor National Park Authority

5 April 2024

### Land at South Brent

Report of the Chief Executive (National Park Officer)

**Recommendation: That Members authorise the Chief Executive (National Park Officer) to negotiate a new/extended lease for land that the Authority owns at South Brent with Sustainable South Brent.**

#### 1 Background

- 1.1 The Authority owns a parcel of land (approximately 0.1 hectares) at Manor Mills, South Brent. It is adjacent to a South West Water Depot. The history of the site is detailed in Appendix 1.
- 1.2 In May 2008 the Authority declared the land surplus to requirements and approved the disposal of the land by tender for sale or lease. Although a preferred bidder for the site was identified the purchaser withdrew their offer in June 2009.
- 1.3 Throughout the period of marketing and negotiation with potential purchasers a community group "Sustainable South Brent" (SSB) expressed interest in the site. After the sale fell through the Authority worked with Sustainable South Brent and the Parish Council to support their plans to establish a community compost and re-use centre.
- 1.4 The current situation is that the Authority has leased the land to Sustainable South Brent and the lease runs until March 2031.

#### 2 Potential new lease

- 2.1 The Chair of Sustainable South Brent has written to the Chief Executive asking if the Authority would consider a significant extension to the lease to facilitate urgently needed investment in the site or alternatively, consider transferring ownership of the land to Sustainable South Brent.
- 2.2 The introduction of charges for garden waste collection by South Hams District Council has caused an increase in the use of the Community Compost Centre. In response Sustainable South Brent are planning a number of improvements to the site, including:

- Rejuvenation of the centre to accommodate increased use
- Updated arrangements for the management of the compost
- Establishment of a new home composting demonstration scheme

2.3 These improvements will require external funding. To secure that funding Sustainable South Brent will need to be able to evidence that they have security of tenure and believe that the eight years remaining on the existing lease is insufficient time for potential grant providers.

### **3 Planning Context**

3.1 The land lies beyond the development boundary of South Brent, a key Local Centre. It is not designated as an allocated site and is not part of any larger strategic allocation. The southwestern portion is within Flood Zone 2, with a 1% to 0.1% annual probability of river flooding or a 0.5% to 0.1% annual probability of sea flooding, imposing limitations on potential development. No public rights of way traverse the land, though immediately to the south lies a South West Water treatment site, significantly restricting development opportunities. Local Plan policies seek to restrict development outside of classified settlements and new housing will principally support the needs of farming, forestry and other land-based rural enterprises with a functional need for a worker to live in the open countryside. Considering these constraints alongside prevailing planning policies, it appears unlikely that any commercial development of the site could proceed at present.

### **4 Financial Implications**

4.1 The rent for the current lease is £1.00 per annum. This reflects the not for profit nature of Sustainable South Brent. In discussing a new or extended lease officers would need to assess whether the site improvements that are proposed would lead to generation of increased revenue and thus facilitate payment of an increased rent.

### **5 Conclusion**

5.1 The recommendation is to authorise the Chief Executive (National Park Officer) to negotiate a new or extended lease for the site at South Brent for a period of up to 25 years. In conducting this review, and through discussion with the tenant, consideration will be given to the rent. An extended lease would meet the requirements of Sustainable South Brent to demonstrate security of tenure to potential funders, ensure a continued community-focused use for the site and protect the long-term interest of the Authority.

5.2 Any offer of a new/extended lease is without prejudice to the need for planning permission for any of the improvements sought by Sustainable South Brent.

KEVIN BISHOP

**Attachments:** Appendix 1 – History of the Site  
Appendix 2 – Site plan showing extent of DNPA ownership

20240405 KB – Land at South Brent

## History of the Site

In 1997, when the Authority came into being as a free-standing National Park Authority, Devon County Council (DCC) executed a Deed of Transfer relating to a number of properties and land holdings which it had been agreed should become the possession of the new National Park Authority. These parcels of land were detailed in a schedule to the Transfer Deed, and included a former roads depot at South Brent.

This parcel of land is approximately 0.10 hectares (0.25 acres) in size and is located at Manor Mills, South Brent, between the new A38 and a football field. It is adjacent to a South West Water Depot. The land was acquired by the County Council in two tranches the first in February 1926 and the second from South West Water on 6 July 1981. The land was used as a depot and open-air store by DCC highways department jointly with Dartmoor National Park Authority until the latter years of the 1990s, when the need for it diminished and the use became sporadic.

In late 2001/2002 the Authority received complaints of vehicles being repaired and other related activities taking place on the land. Enforcement action was taken and in February 2002 the site was cleared and secured by chain link fencing and padlocked gates.

In October 2002 officers of the Authority became aware that an unauthorised encampment had been created on the land. Advice was sought from DCC and their Gypsy and Travellers Liaison Officer made contact with the occupants. At that point in time DCC were understood to be keen to retain the land as a transit site for travellers and therefore undertook that DCC would deal with all issues arising from the unauthorised occupation of the land, including the day to day arrangements and needs (e.g. refuse collection and disposal, provision of water and sanitation, education of any person under the age of 16). Thereafter for a period of 3 years, DCC were allowed to manage the land and the encampment, as agreed.

In 2005 it was decided to regularise the situation regarding ownership of the site. As part of this process, it became clear that the Authority would have to resume active management of the site and take responsibility for dealing with the unauthorised encampment. The first step was to submit an application for first registration to the Plymouth District Land Registry. This application was successful and absolute freehold title was granted to the Authority on 21 March 2006 as regards that part of the site title number DN120024 and 4 December 2006 as regards that part of the title number DN542910. Therefore, as at 4 December 2006, the Authority was in full legal registered ownership of the land.

Following completion of the registration of the land the Authority granted approval to commence eviction proceedings and the site was finally vacated on 31 October 2007 and clearance of the remaining vehicles, rubbish and scrap metal was achieved by 21 December 2007 and the site secured.

In May 2008 the Authority declared the land surplus to requirements and approved the disposal of the land by tender for sale or lease. Four bids were received, and a preferred bid identified. Unfortunately, following some protracted discussions and in considering the financial viability of the project, the purchaser withdrew their offer in June 2009.

Throughout the period of marketing and negotiation with potential purchasers a community group “Sustainable South Brent” (SSB) expressed interest in the site but were not in a position to support their case with a viable business plan. They were seeking to establish a community compost and re-use centre.

The current situation is that the Authority has leased the land to Sustainable South Brent and the lease runs until February 2031.





NPA/24/021

## Dartmoor National Park Authority

5 April 2024

# Nature Enhancement on Dartmoor – Approach and progress

Report of the Head of Conservation and Land Management and the Chief Executive  
(National Park Officer)

Recommendation:     **That Members note and comment on the Authority’s  
approach to, and progress towards, nature enhancement  
targets on Dartmoor**

## 1     **Introduction**

- 1.1     We are living in times of global ecological and climate crisis. Numerous reports monitoring the state of nature repeatedly outline a grim and escalating deterioration of the natural world, where habitats and species continue to decline, principally through the actions of mankind.
- 1.2     England has become one of the most ‘nature depleted’ countries on earth, with more than one in seven species facing extinction. In response, the government outlined in 2018 an ambition to halt and reverse nature’s decline through the [25 year Environment Plan](#).
- 1.3     Dartmoor encompasses huge expanses of wildlife rich habitat, but there are long-standing concerns about the poor ecological condition of many habitats, particularly the moor and blanket bog. The populations of many species, for which Dartmoor has been a stronghold (such as ring ouzel, curlew and several fritillary butterflies), have also declined alarmingly, and there is a risk of losing them altogether.
- 1.4     A Devon Biodiversity Record Centre Natural Environment Evidence Review produced for the Authority in 2019 underlined the challenge and lack of data available to determine the extent and condition of priority habitats and natural capital on Dartmoor. It did however highlight that just 16% of Dartmoor’s SSSI area was in ‘favourable’ condition, compared to an average of 38% for England as a whole. Sites covering 21,700 hectares (82% of SSSI area, versus 57% nationally) were ‘unfavourable recovering’; and most have been in this condition for more than 10 years.

## 2 Powers and Policy context

- 2.1 The Authority has limited powers and resources to positively influence nature. We can protect nature through our planning policies and seek enhancement related to our Biodiversity Net Gain framework. The Farming in Protected Landscape programme provides funds to help support nature enhancement (and other objectives) on farmland. The key tool available to the Authority is the convening power and partnership ethos that governs most of our work: acting as a catalyst for ideas and innovation; supporting people and organisations to work together; developing funding bids; and in some instances, project managing practical projects that are funded through external funds. These all rely on professional staff capacity which is severely limited.
- 2.2 The levelling Up and Regeneration Act 2023 introduces a new legal duty (S11A) on ‘relevant authorities’ to further National Park purposes. This is a welcome strengthening of the previous duty to have regard to National Park purposes. The new duty requires a positive obligation, and we hope it will reinforce support for nature enhancement on Dartmoor from ‘relevant authorities’ which includes organisations such as South West Water, Devon County Council, the district and borough councils for example.
- 2.3 The Department for Environment, Food and Rural Affairs (Defra) recently published the [Protected Landscapes Targets and Outcomes Framework \(2024\)](#) which sets out how the targets established within the [Environment Improvement Plan \(2023\)](#) should be delivered within National Parks and National Landscapes (Areas of Outstanding Natural Beauty). This includes collective non-statutory objectives for protected landscapes relating to the protection, enhancement and enjoyment of nature. There are also targets relating to climate change, archaeology, access and recreation. These targets are for the area and not specifically for the National Park Authority. Defra are commissioning Natural England to look at how the national targets for protected landscapes are divided between each protected landscape; the aim is for area specific targets for each protected landscape. For these to have real meaning they will then need to influence the allocation of resources through the new Environmental Land Management Schemes (ELMS), National Park core grant and other competitive funding streams operated by Government. There may also be a need to review the tools available to deliver nature enhancement.
- 2.4 In 2020 the government committed to protecting 30% of the UK’s land for nature by 2030. How this would be achieved was also set out in the Environmental Improvement Plan and in more detail through [delivering 30by30 on land in England \(2023\)](#). Defra state that areas containing our most important biodiversity should be prioritised through a framework of strengthening designated sites, extending existing sites, creating new sites and investing in delivery by landowners.
- 2.5 [Local Nature Recovery Strategies \(LNRS\)](#) have been established through the Environment Bill as tools to drive more coordinated, practical and focussed



action to help nature. Each strategy will establish priorities for nature's recovery, map the most valuable existing areas for nature and establish specific proposals for creating or improving habitat for nature and wider environmental goals. National Parks England advanced a case that LNRS should be based on National Park boundaries, but this was not accepted by Defra. Instead, they are based on county or unitary authority boundaries. Work on the Devon LRNS is underway, coordinated by Devon County Council

- 2.6 The new ELMS that will replace existing agri-environment agreements and the Basic Payment Schemes (BPS) are now starting to be rolled out. The base level Sustainable Farming Incentive (SFI) is now open to all farmers and Landscape Recovery is being piloted. The middle tier of Countryside Stewardship (CS) is yet to be launched and the overall offer remains unclear, providing ongoing uncertainty to farmers and providing challenges for business planning and investment.

### **3 Approach**

- 3.1 The DNPA approach to nature recovery on Dartmoor is based around three principles:

#### **1. Restoring natural processes**

To reinstate or approximate natural systems such as functioning soils, unaltered watercourses, presence of key species, functioning blanket bogs and reconnected floodplains. This can be distinguished from the practice of 'conservation' which fundamentally focuses on the preservation of habitats and species, which is often about holding the line and preventing further degradation. In addition to supporting abundant wildlife, this process can also provide a range of public goods such as flood alleviation, natural beauty, climate change mitigation and adaptation and recreational opportunities.

#### **2. At scale**

In order to address the ecological challenges outlined in the [Making Space for Nature](#) (Lawton, 2010) report and strive for 'more, bigger, better and joined', a coordinated landscape approach is required. A *catchment* is the area of land drained by a *river* and its tributaries formed naturally by topography, geology and hydrology. The 'catchment-based approach' is a term used to refer to the management of land and surface water as a *system*. This integrated approach provides a recognisable landscape that communities understand, feel part of and to which they can relate. Furthermore, this ecosystem approach operates within a natural system with an emphasis on actions that reflect how nature works rather than working solely within man-made administrative boundaries.

#### **3. Through collaboration**

In order to achieve the step change needed, working together is, more than ever, critical. Operating in isolation and protecting fragmented pockets of habitat or species is unsustainable, ecological systems require enhancement at scale to function and help reverse the biodiversity and

climate crisis. Landowners and managers need to work together, stitching holdings with coordinated action in pursuit of a shared landscape vision. To succeed, this must be a co-designed, shared vision between community and specialist interests.

- 3.2 In order to deliver against these principles, it is vital that dedicated resource is maintained for a long and sustained period of time to secure meaningful change. Conservation is often delivered through finite, small scale projects centred around specific themes resulting in short term and disconnected outcomes, both geographically and thematically.
- 3.3 Although adopted in Government literature now, DNPA have moved away from the term 'nature recovery' due to perceived negative connotations, instead adopting 'nature enhancement' which is considered a more positive term and in recognition of where positive management and priority habitats already exist within the National Park.

#### **4. Partnership Plan**

- 4.1 The current Dartmoor Partnership Plan (2021-2026) includes an ambitious vision for enhancing Dartmoor's environment and nature. ['Better for Nature'](#) is the principal section within the Partnership Plan dedicated to reversing the ongoing biodiversity decline and is divided into three sections:
  - i. Conserve and restore  
This outlines objectives around restoring the building blocks of nature such as soils and water, prioritising protection of existing high value habitats and achieving landscape scale, dynamic ecosystems.
  - ii. Abundant and diverse wildlife  
The identification, preservation and expansion of key priority species and a strategic approach to reintroduction of species once found on Dartmoor.
  - iii. Conserve and enhance natural beauty  
The management, restoration and creation of woodland and field boundaries.
- 4.2 The plan provides focus and steer not just for DNPA but also for all those working towards a shared goal of nature enhancement on Dartmoor. The plan also includes metrics to monitor and gauge success.
- 4.3 In order to provide focus and identify opportunities, a comprehensive desk-based audit was carried out on priority habitats and species to better understand the ecological resource on Dartmoor and help to identify potential catchments that could offer the greatest opportunities for ecological enhancement. Further research looked at areas of opportunity where large scale enhancement had or was already happening and potential constraints where other objectives may not be conducive to enhancement such as access pressure, specific land use, archaeology or industry.

- 4.4 Seven catchments were identified, through consultation, as pilots, where resources could be focused to provide support and help encourage and facilitate landscape scale nature enhancement. This approach does not exclude other areas or initiatives if opportunity arose.
- 4.5 The Partnership Plan has an overarching vision of a working, living landscape. It recognises the role that farming and forestry businesses play in delivering a high-quality environment, food and fibre alongside a range of other public benefits.

## **5 Progress**

- 5.1 DNPA are leading or partners in a significant array of projects relating to delivery of Better for Nature. In addition, other organisations are independently driving initiatives that will also contribute to Dartmoor's biodiversity targets. Examples of DNPA contribution include:
  - 5.2 **Healthy Livestock**  
Run by the Hill Farm Project (HFP) as part of the Our Upland Commons scheme looking at ways to improve the wellbeing of livestock, grasslands and soil management. A central theme has been understanding dung beetle abundance and diversity as proxy indicators for the biological health of soils.
  - 5.3 **Dartmoor Headwaters**  
A collaboration between DNPA, the Environment Agency, South West Water and other partners, this programme has been restoring and emulating natural processes to reinstate blanket bog and reduce flooding to vulnerable communities for five years. These are landscape scale, catchment wide schemes that will provide ecological, water quality, flood resilience, biodiversity and drought resilience benefits to environments that will become increasingly prone to the effects of climate change in the coming years.
  - 5.4 **Cluster Groups**  
The HFP worked with a group of farmers over three years within two of the priority pilot catchments to encourage a holistic and collaborative approach to managing the land and environment. The Postbridge Cluster subsequently established themselves as a Community Interest Company (CIC) that have recently, in partnership with the Duchy of Cornwall, successfully secured a Landscape Recovery scheme based principally around the Duchy estate. DNPA aim to replicate this approach in other catchments depending on the needs and requests of local farming communities.
  - 5.5 **Landscape Recovery (LR)**  
LR represents the third tier of the new Environmental Land Management Schemes (ELMS) being introduced by Defra to replace existing Agri-environment schemes. ELMS will become more critical to maintaining farm viability as they will constitute the main source of public support payment available after the Basic Payment Scheme is phased out completely in 2027.

- 5.6 LR incorporate the principles of DNPA ambition for nature recovery by offering long term, collaborative funding for the restoration of defined landscapes rather than individual holdings or commons. It also provides a two-year development phase for all those who have signed up to develop a collective vision and business plan.
- 5.7 There are currently three active LR schemes on Dartmoor; East Dartmoor covering the Bovey catchment and led by the Wildlife Trust; the Walkham Valley led by DNPA; and the Central Dartmoor LR predominantly covering the Duchy estate led by the Central Dartmoor CIC. Between them they cover about 30% of the National Park and will, if successful, unilaterally meet the 30x30 targets.
- 5.8 Each LR scheme is bespoke to the landscape and could offer significant funding opportunities in addition to the other two tiers of ELMS by encouraging private finance to also invest in these landscapes.
- 5.9 **Farming in Protected Landscapes**  
Farming in Protected Landscapes (FiPL) was launched in 2021 and is a programme of funding for one-off projects, that deliver multiple benefits, with one of the programme's four themes being nature. Since its launch, the Dartmoor programme has supported over 130 local projects with a combined project area comprising many of Dartmoor's Commons, woodland and enclosed farmland.
- 5.10 As well as funding the planting of nearly one thousand native trees, creation of over 40 hectares of new habitat for nature and improving the condition of hundreds of hectares of habitat for biodiversity, projects have also included trials to reduce the dominance of Molinia on the moor through targeted grazing using virtual fencing systems for cattle alongside mechanical cutting. These projects are being evaluated with detailed ecological survey and, if successful, will see a significant increase in biodiversity for some of Dartmoor's most iconic habitat. Elsewhere, a number of farms are undertaking wetland creation and management projects, including priority rhôs pasture; Holne Commoners are creating improved habitat for Whinchat and in Chagford, farmers, commoners and Butterfly Conservation are working to create and improve habitat for Marsh fritillary butterflies.
- 5.11 **Species**  
We have for five years led a partnership project to reduce the impact of specific invasives species (American skunk cabbage and Himalayan balsam) within targeted catchments. This will be expanded and incorporated into LR schemes in coming years.
- 5.12 The Pine marten partnership project led by Devon Wildlife Trust is exploring the feasibility of bringing this iconic mammal back to both Dartmoor and Exmoor as part of a wider southwest reinforcement scheme following successful schemes in mid-Wales and Gloucestershire. Feasibility is largely complete, licencing in place and the partnership is awaiting confirmation from the National Lottery Heritage Fund (NLHF) regarding funding for release and

associated monitoring. The first animal could be reintroduced as early as 2024.

- 5.13 The curlew headstarting programme is a Duchy of Cornwall led initiative now in the fourth year of five. Eggs that would otherwise be destroyed are incubated and raised on Dartmoor for release in summer to subsequently return each spring. The aim is to help restore the Dartmoor breeding population which is now down to the last pair. Habitat restoration is also carried out in parallel with the releases to ensure suitable landscapes are available to support an increasing population.
- 5.14 Many of these projects overlap and complement each other within pilot or priority landscapes, providing multiple benefits within complex ecosystems. The aim is that we and partners improve on this coordination and collaboration moving forward, ensuring that support and resources are provided to effect long-term and meaningful change that enhances the natural environment and helps promote sustainable businesses.
- 5.15 While not yet quantified but based on current trajectory, it is highly likely that DNPA, local communities and partners will meet or exceed the objectives set out in the Partnership Plan and those set under the Defra 30by30 targets and Protected Landscapes Targets and Outcomes Framework. It is also important to note while this paper has focused on nature enhancement, many of the projects outlined above incorporated and deliver multiple objectives such as business resilience, historic environment and access.

## **6 Independent Review of Protected Site Management on Dartmoor and SSSIs**

- 6.1 The Independent Review of Protected Site Management on Dartmoor led by David Fursdon was clear about the potential and need to do more for nature but within a framework that recognised a range of other priorities such as
- Agricultural production
  - Public access
  - Carbon capture
  - Fire risk
  - Water supply
  - Military use
  - Cultural and natural heritage
- 6.2 Members considered a report on the Fursdon Review at the March 2024 meeting of the Authority (NPA/24/18). There has been some criticism of the Authority's approach by those who think that it will lead to a weakening of nature protection on Dartmoor. This is because the Authority has supported the call in the Fursdon review for the concept of SSSIs to be reviewed, to ensure they are compatible with a vision to be delivered at a landscape/eco-system level. In supporting this call, we have been very clear that the aim of such a review should not be to weaken nature protection but to look at how we measure 'nature recovery'. Research and policy papers commissioned by Natural England recognise the problems of measuring nature and have called

for a new approach<sup>1</sup>. We are not seeking to re-define favourable condition by including within its definition factors such as archaeological condition but seek an opportunity to explore and develop an approach that takes a systems approach and looks at soil condition, habitats and species and is cognisant of Anthropocene drivers. Such an approach offers the potential to assist with nature recovery, not harm it, and ensure greater understanding and engagement of how we measure nature recovery.

- 6.3 We have also been clear that nature recovery is a priority, but agri-environment schemes (and individual agreements) should be about delivery of a suite of public benefits not one in isolation. They should integrate nature, culture, landscape, access, carbon, water and wildfire management whilst ensuring we have viable farm businesses delivering these public benefits. This is entirely consistent with the vision in the Dartmoor Partnership Plan and our statutory purposes.

## **7 Financial Implications**

- 7.1 Direct officer time for 'nature', supported by our core National Park Grant, equates to approximately 2.5 Full Time Equivalent (FTE). A deliberate strategy of targeting external funding for project delivery means that we have been able to expand the natural environment staff capacity from 1.6FTE to 13FTE in seven years.

## **8 Conclusion**

- 8.1 The Authority recognises the need to do more for nature and is working with partners to deliver a range of projects that will support nature enhancement. The Dartmoor Partnership Plan provides the framework for this work. We have limited capacity and powers for 'direct delivery' so have focused our effort on securing external funding for projects that deliver the Partnership Plan vision. This strategy has, to-date, been successful but there is more to do. The Government's response to the Fursdon Review could help make a step change in delivery for nature and other public benefits whilst also supporting viable, sustainable farming systems.
- 8.2 Members are asked to note progress towards delivery of the Dartmoor nature enhancement objectives.

CHRIS GILES  
KEVIN BISHOP

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<sup>1</sup> Hatfield, J., Ward, C., Hill, J and Thomas, C (2023) Development of dynamic biodiversity indicators of success for Sites of Special Scientific Interest (SSSI), Natural England Commissioned Report 480, Natural England, London.

Galbraith, C. and Stroud, D. (@022) Sites of Special Scientific Interest (SSSIs) in England: their historical development and prospects in a changing environment, Natural England Commissioned Report 414, Natural England, London.



NPA/24/022

## Dartmoor National Park Authority

5 April 2024

# 2023 Visitor Survey

Report by the Director of Spatial Planning

Recommendation: **That Members note the findings of report**

## 1 Introduction and background

- 1.1 The report attached at Appendix 1 provides the results of the 2023 Visitor Survey carried out by the Authority between July and October 2023.
- 1.2 The main objectives of conducting the survey were to gain an understanding of visitor profiles to the National Park and develop a greater awareness of visitors' attitudes towards a range of issues facing Dartmoor. This survey is the first to be carried out in the selected format (the last survey conducted was in 2017) and it is anticipated that the Authority will look to re-do the survey every 2-3 years. Where possible within this report, results are compared with the results of the 2017 Visitor Survey.
- 1.3 The results of the survey will support our understanding of Dartmoor and will be used in the formulation of the Authority's State of the Park Report as well as other internal functions, including evidence to support the Partnership Plan, Local Plan and funding bids.

## 2 Methodology

- 2.1 In formulating the questions for the survey, an internal consultation was carried out within the Authority. The feedback received from colleagues informed the finalisation of the questions.
- 2.2 Surveys were conducted between July and October 2023 at a variety of sites across the National Park, including key towns such as Ashburton and Chagford, as well as busier 'honeypot sites' and more remote locations.

<b>Location</b>	<b>Sample proportion</b>
Ashburton	1%
Bellever Forest	14%
Burrator Reservoir	5%
Cadover Bridge	5%
Castle Drogo	5%
Chagford	8%
Dartmeet	18%
Haytor top car park	6%
Haytor Visitor Centre	3%
Lydford Gorge	0%
Newbridge	17%
Postbridge Visitor Centre	4%
Princetown Visitor Centre	8%
Spitchwick	1%
Two Bridges	1%
Venford Reservoir	3%

- 2.3 In total, 409 survey responses were received. The research data was gathered by three surveyors who conducted face-to-face interviews within the locations noted above and recorded responses on tablets. Tablets were additionally stationed within the three National Park Visitor Centres (Princetown, Postbridge and Haytor).
- 2.4 Surveying was carried out before, during and after the peak school holiday season on weekdays and weekends. A random selection of people were approached and interviewed (with no quotas set), with each interview taking approximately 20 minutes to complete.
- 2.5 Interviews were only conducted with people who were visiting the National Park for leisure or recreational reasons, regardless of whether they live in the National Park. Therefore, this excluded those visiting for work or business.

### **3 Conclusion**

- 3.1 The results of the 2023 Visitor Survey provide valuable insight into the profiles of people visiting the National Park, the needs and expectations of visitors as well as a greater awareness of visitors' attitudes towards a range of issues facing Dartmoor, many of which require focussed attention.
- 3.2 The results will be freely available on our website and it is hoped the survey will not only be of use to teams internally but will be of interest to all tourism stakeholders who are involved with welcoming visitors to the National Park.





# Dartmoor National Park Visitor Survey 2023

November 2023



# Introduction

This report outlines the findings of the 2023 Visitor Survey carried out by Dartmoor National Park Authority.

The main objectives of the survey were to gain an understanding of visitor profiles to the National Park and develop a greater awareness of visitor attitudes towards a range of issues facing Dartmoor.

The survey results support our understanding of Dartmoor and will contribute to the evidence the Authority uses to plan for Dartmoor's future.

This is the first Visitor Survey carried out by the Authority in this format, however where possible results are compared to the 2017 DNPA Visitor Survey. We will look to re-do the survey every 2-3 years.

Thank you to those who helped to facilitate this survey and to all of those who gave their valuable time to share their views.



# Methodology

Surveys were conducted between July and October 2023 at a variety of locations across Dartmoor National Park, including key towns and areas popular with visitors.

409 survey responses were received. The research data was gathered using face-to-face interviews in the locations detailed below, with the data recorded on tablets. Tablets were also stationed within the 3 National Park Visitor Centres (Princetown, Postbridge and Haytor). Surveying was carried out before, during and after the peak school holiday season on weekdays and weekends. A random selection of people were approached and interviewed (no quotas set), with each survey taking approximately 20 minutes to complete. Interviews were only conducted with people who were visiting the National Park for leisure or recreational reasons, regardless of whether they live in the National Park. This excluded those visiting the National Park for work or business.

The sample size of 409 provides a confidence level of 95%, with a confidence interval/margin of error of 5%.

It should be recognised that the results reported refer to actual responses received. Not all the questions were mandatory and therefore the number of respondents for some is less than 409 which subsequently changes the confidence levels for certain questions. This has been noted on the questions which this relates to.

It should also be noted that on some questions, respondents were able to select multiple answers meaning the number of responses for these questions was higher than 409.

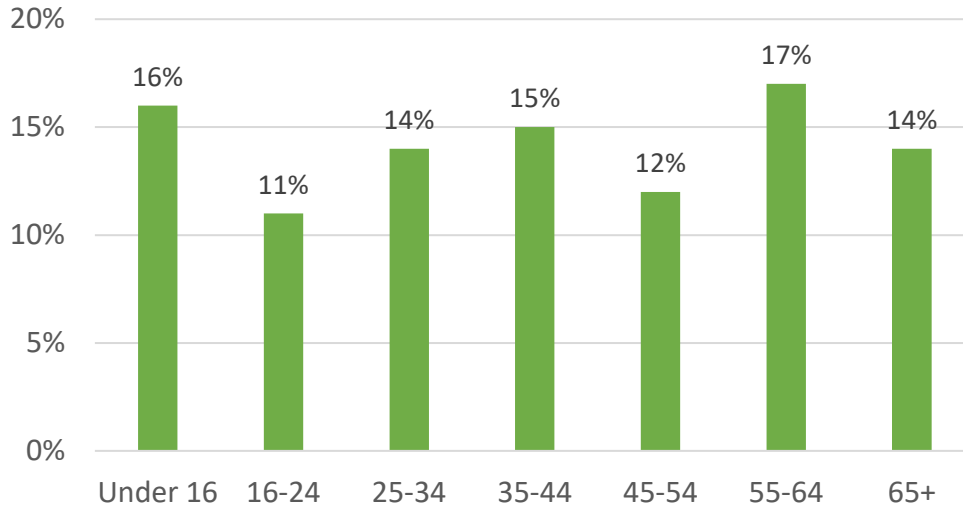
There are elements of unavoidable bias within this survey which are important to recognise:

- The number of surveys collected in each location significantly varied.
- Those who were surveyed had chosen to visit Dartmoor, generally in visitor 'hotspots' and are therefore likely to already have a positive attitude towards the National Park, particularly if they had visited before.

Survey location	Sample proportion
Ashburton	1%
Bellever Forest	14%
Burrator Reservoir	5%
Cadover Bridge	5%
Castle Drogo	5%
Chagford	8%
Dartmeet	18%
Haytor top car park	6%
Haytor Visitor Centre	3%
Newbridge	17%
Postbridge Visitor Centre	4%
Princetown Visitor Centre	8%
Spitchwick	1%
Two Bridges	1%
Venford Reservoir	3%

# Demographics

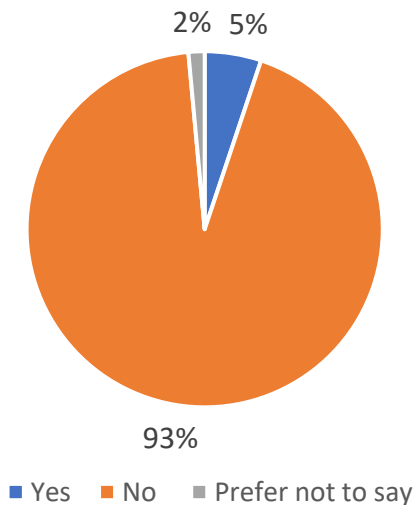
## Age profile of respondents



The survey collected the ages of every individual within each group surveyed.

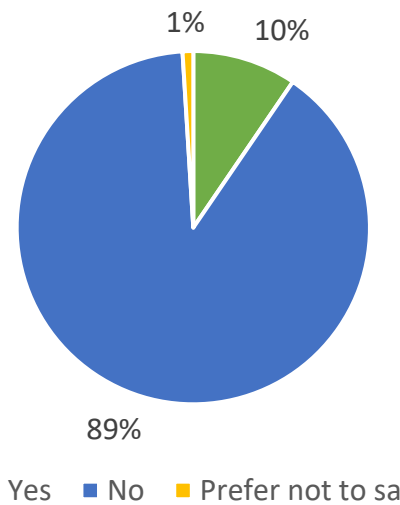
There was a relatively even spread of ages across the respondent groups, with each age group representing between 11% – 17% of the total.

## Ethnicity



5% of respondents consider themselves to be a member of an ethnic minority, compared to 3% of visitors in 2017.

## Disability/long-term health condition



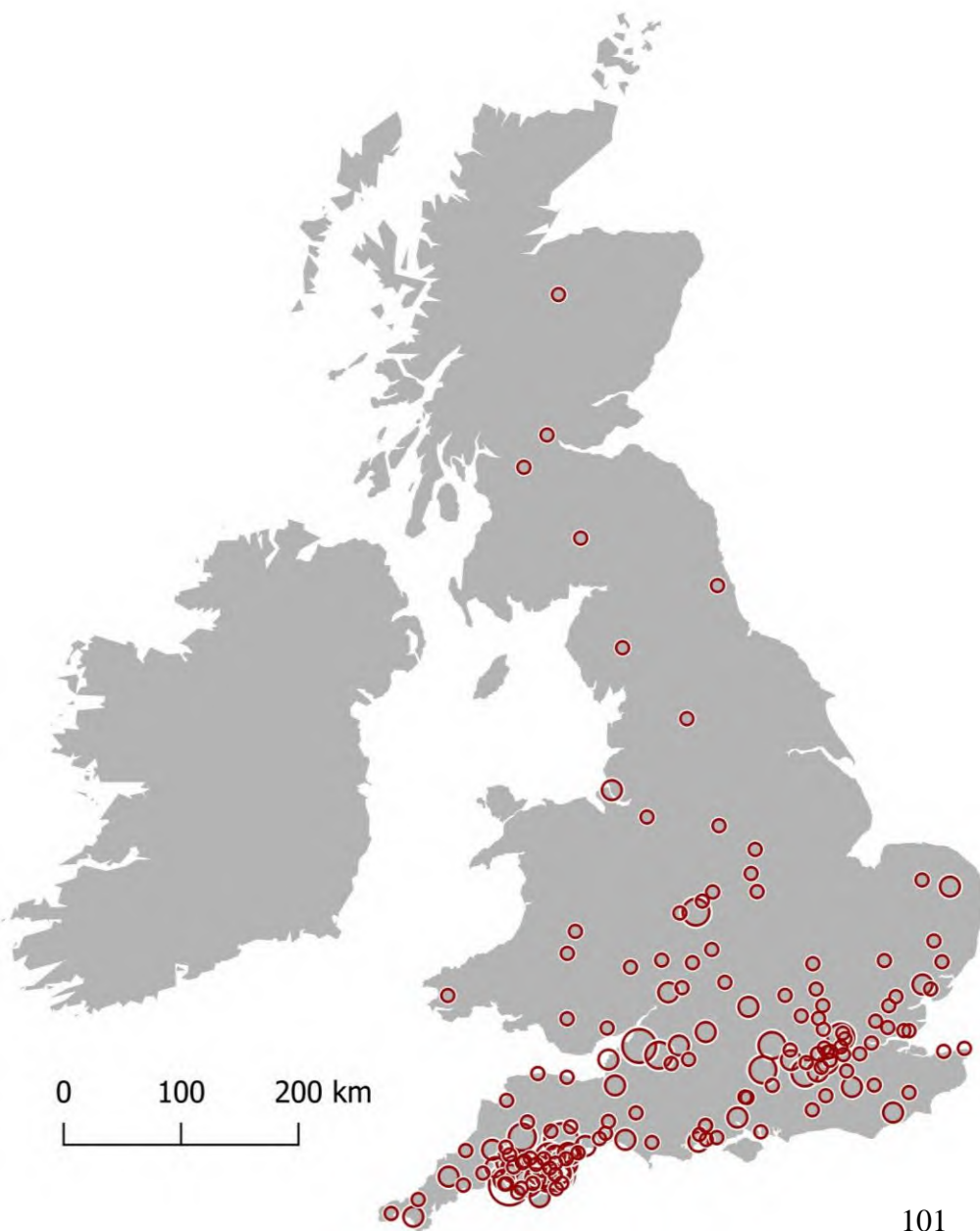
One in ten (10%) respondents reported health conditions or disabilities which they consider affects their ability to access and explore Dartmoor, compared to 7% in 2017.

# Origin of Visitors

Surveyed visitors to Dartmoor came from a variety of regions within the UK, with the largest proportion (including day and overnight visitors) from the South West, particularly within and around Dartmoor and the nearby urban centres of Plymouth and Exeter.

Many respondents were also visiting from major UK cities including London, Bristol and Birmingham.

9% of surveyed visitors visited from overseas.

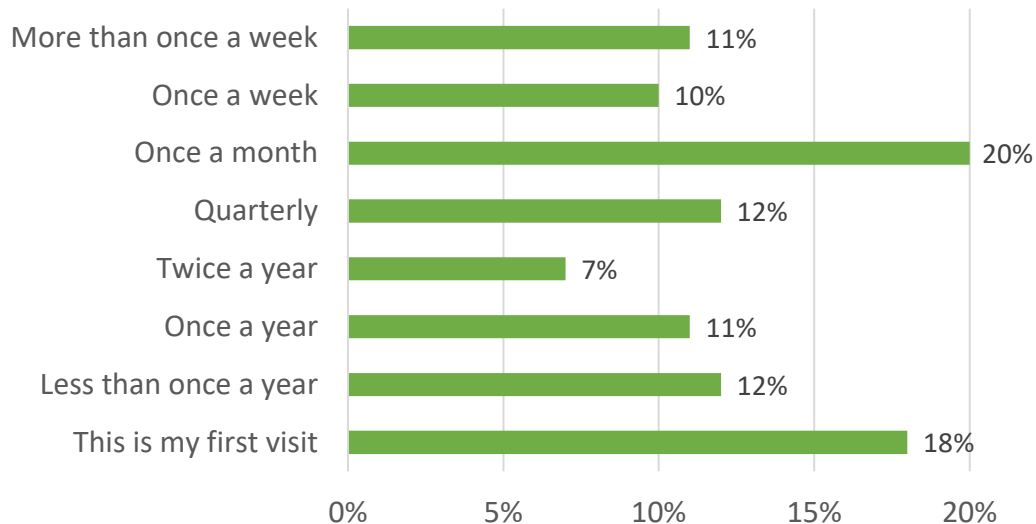


Home address of visiting groups

- 1 respondent group
- 2 - 3 respondent groups
- 4 - 8 respondent groups
- 9 - 15 respondent groups
- 16 - 47 respondent groups

# Visitor Types

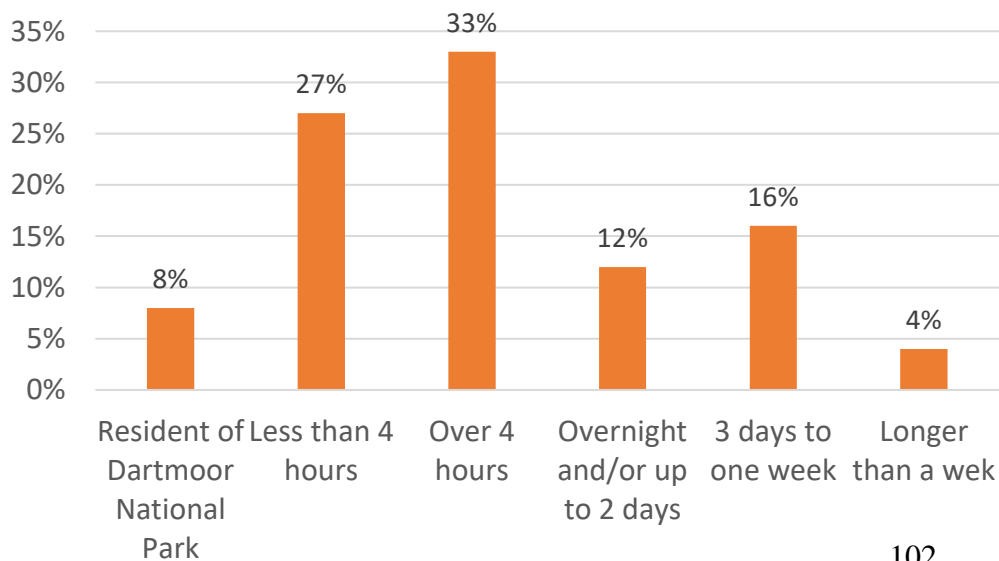
## Frequency of visits



18% of respondents reported that it was their first visit to Dartmoor National Park.

Of those who had visited before, 11% visit the National Park once a year and 20% were more regular visitors, visiting once a month. 11% of respondents visit Dartmoor more than once a week.

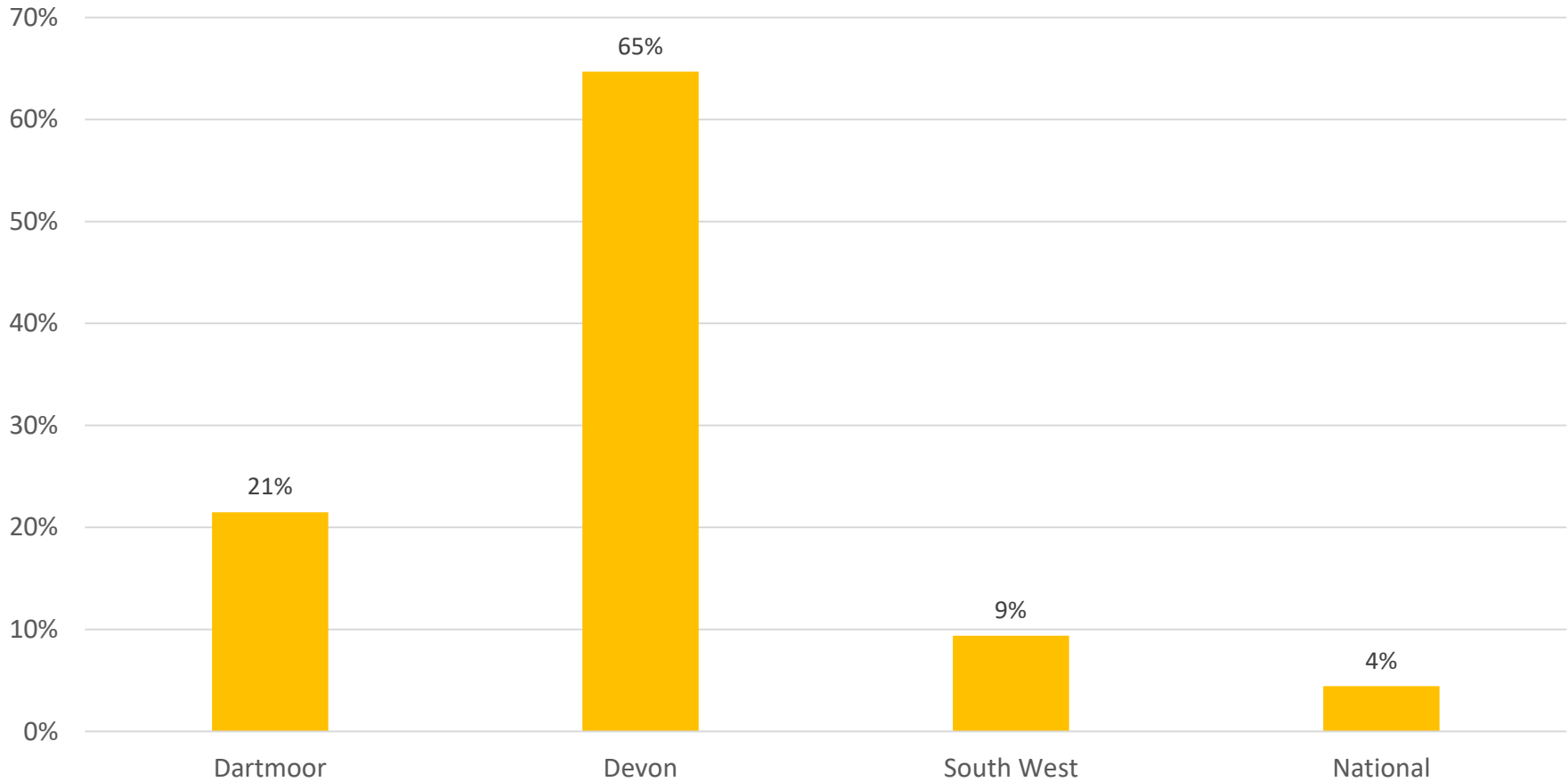
## Length of Stay



The majority of respondents were day visitors to the National Park (60%), with 32% of visitors staying in Dartmoor for one night or more. This is similar to 2017, where 70% were day visitors and 26% staying for one night or more.

Only 4% of those overnight visitors were visiting Dartmoor for longer than a week which is fewer than in 2017, where 8% were staying for over a week.

# Locations travelled from

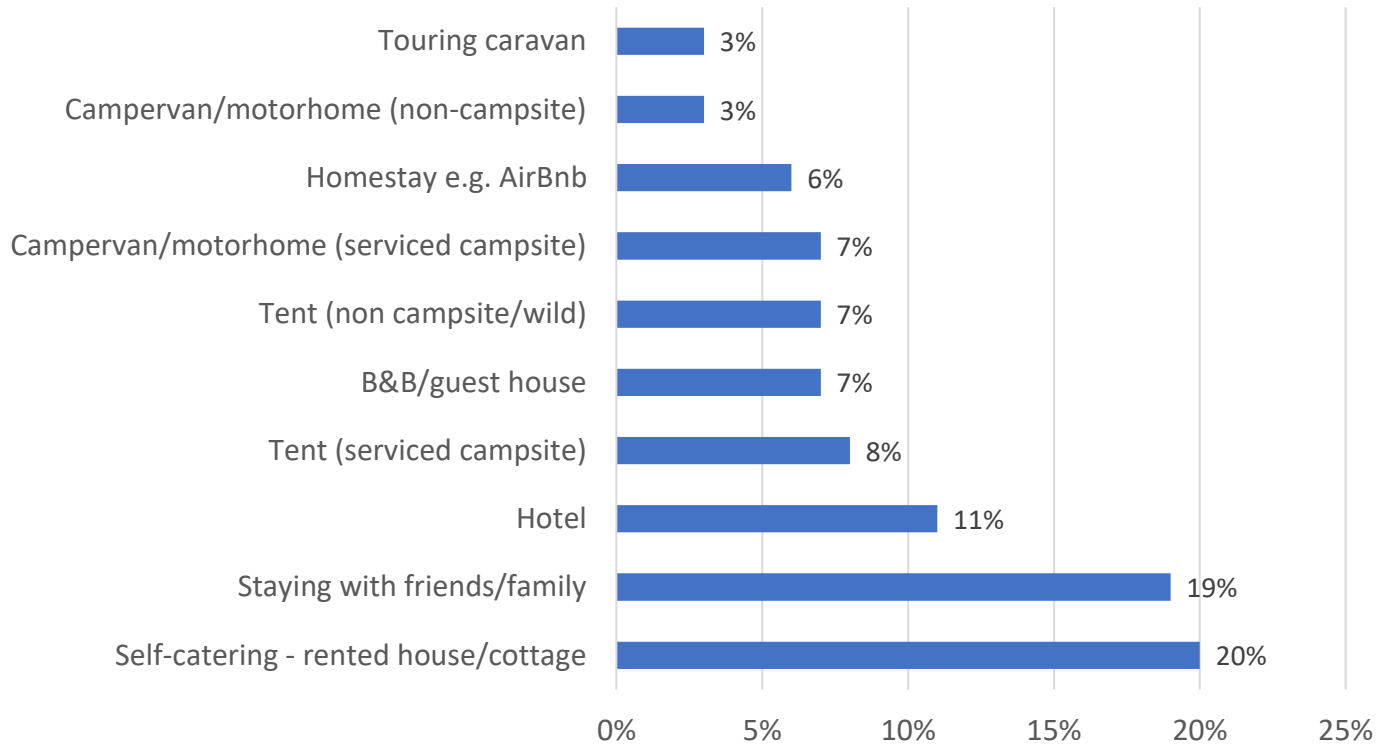


When asked where they had travelled from on the day they were surveyed, the majority had travelled from within Devon but outside the National Park (65%), with 21% who had travelled from within the National Park. 9% had travelled from within the South West and 4% from locations further afield within the UK.



# Accommodation (Top 10)

## Accommodation of Overnight Visitors



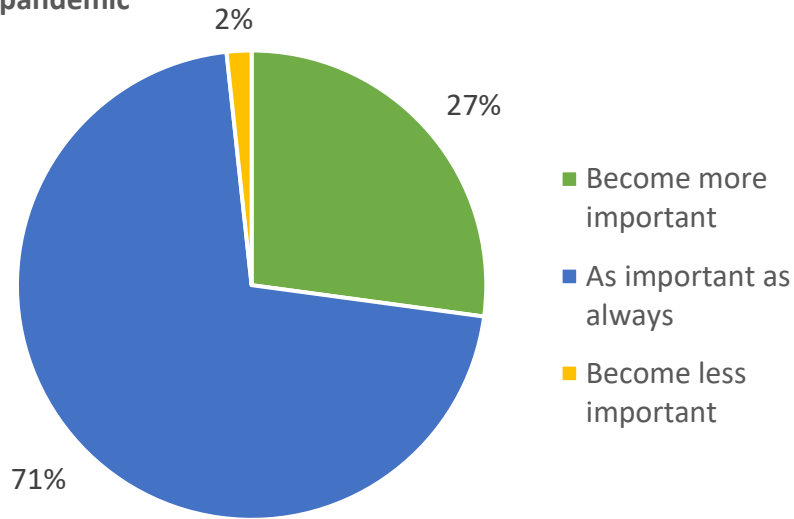
Responses: 162 (overnight visitors)

Of those visitors who were staying in Dartmoor overnight, self-catering accommodation (20%) and staying with friends and family (19%) were the most popular types of accommodation used. This is similar to 2017, where 24% used self-catering accommodation and 15% stayed with friends and family.

Other than these, the survey results indicate there is generally an even spread of accommodation types used by overnight visitors, with 11% staying in hotels, 8% camping in a serviced campsite and 7% in non-campsite/wild camping. A significantly lower proportion of visitors stayed in B&B/guesthouses in 2023 (7%) compared to 21% of visitors in 2017.

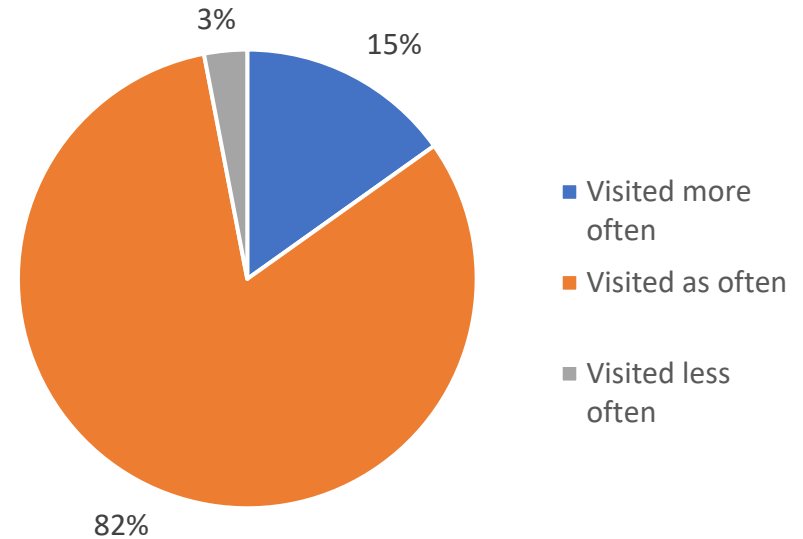
# Impact of Covid-19

Impact of being outside in a natural environment since the pandemic



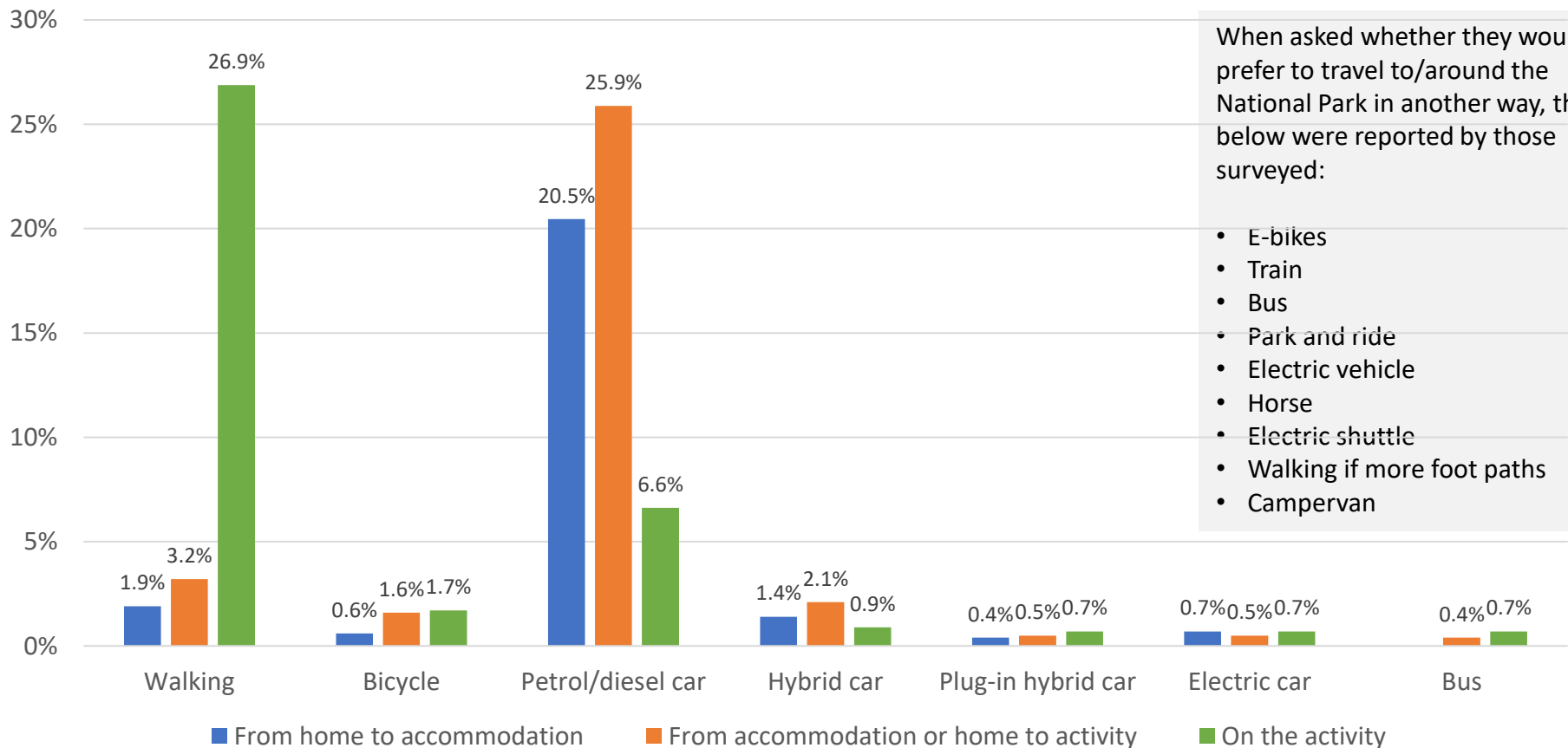
When asked whether the importance of being outside in a natural environment has changed since the outbreak of Covid-19, 27% reported this has become more important, with 71% answering that this remained as important as always.

Frequency of visits to Dartmoor since the pandemic



82% of visitors reported that they have visited Dartmoor as often as before the pandemic and 15% have visited more often since the pandemic.

# Type of Transport Used (Top 7)

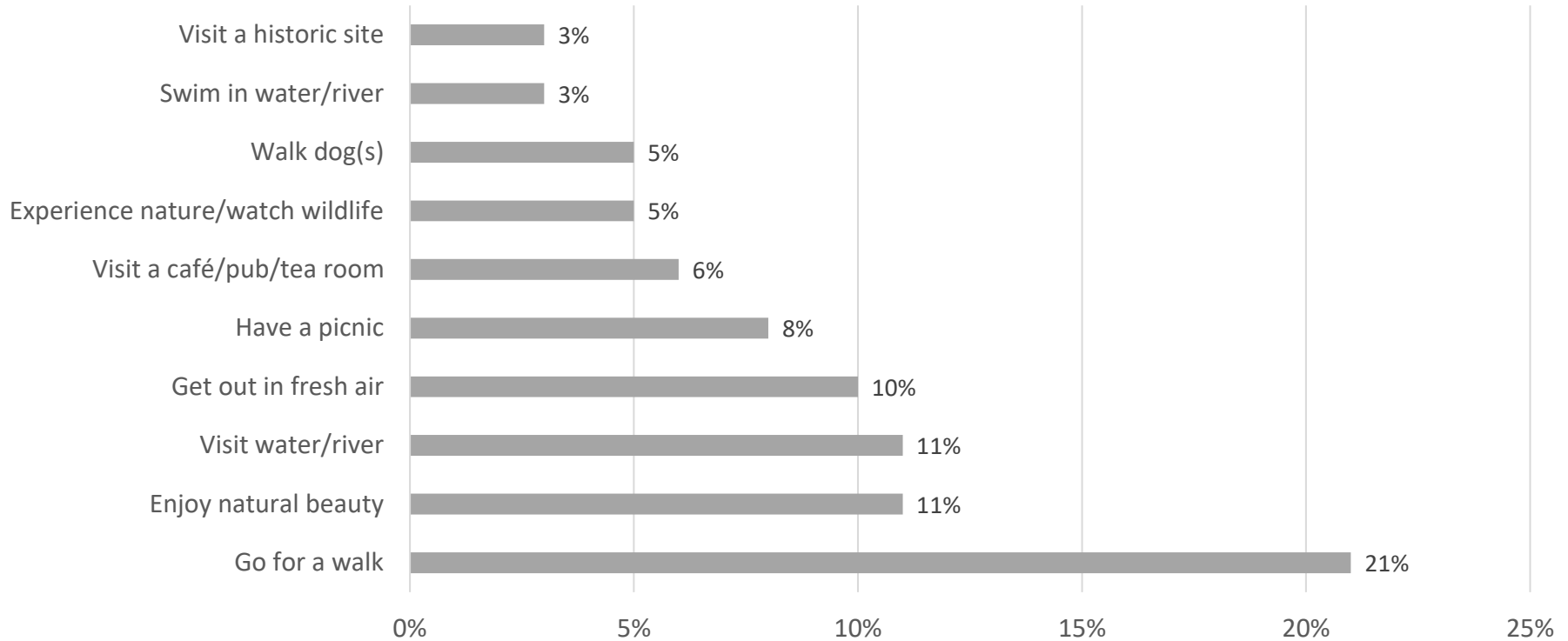


Responses: 7-268 per option (multiple choice allowed) NON-MANDATORY QUESTION

Petrol/diesel car was the most common transport type used from home to accommodation and from accommodation or home to activity. Only 0.4% of respondents used the bus to get to their activity and 0.7% used a bus on their day's activity.

Active travel was much more common within the National Park whilst on the activity, with 26.9% of respondents reporting that they travelled by walking.

# Activities Undertaken (Top 10)

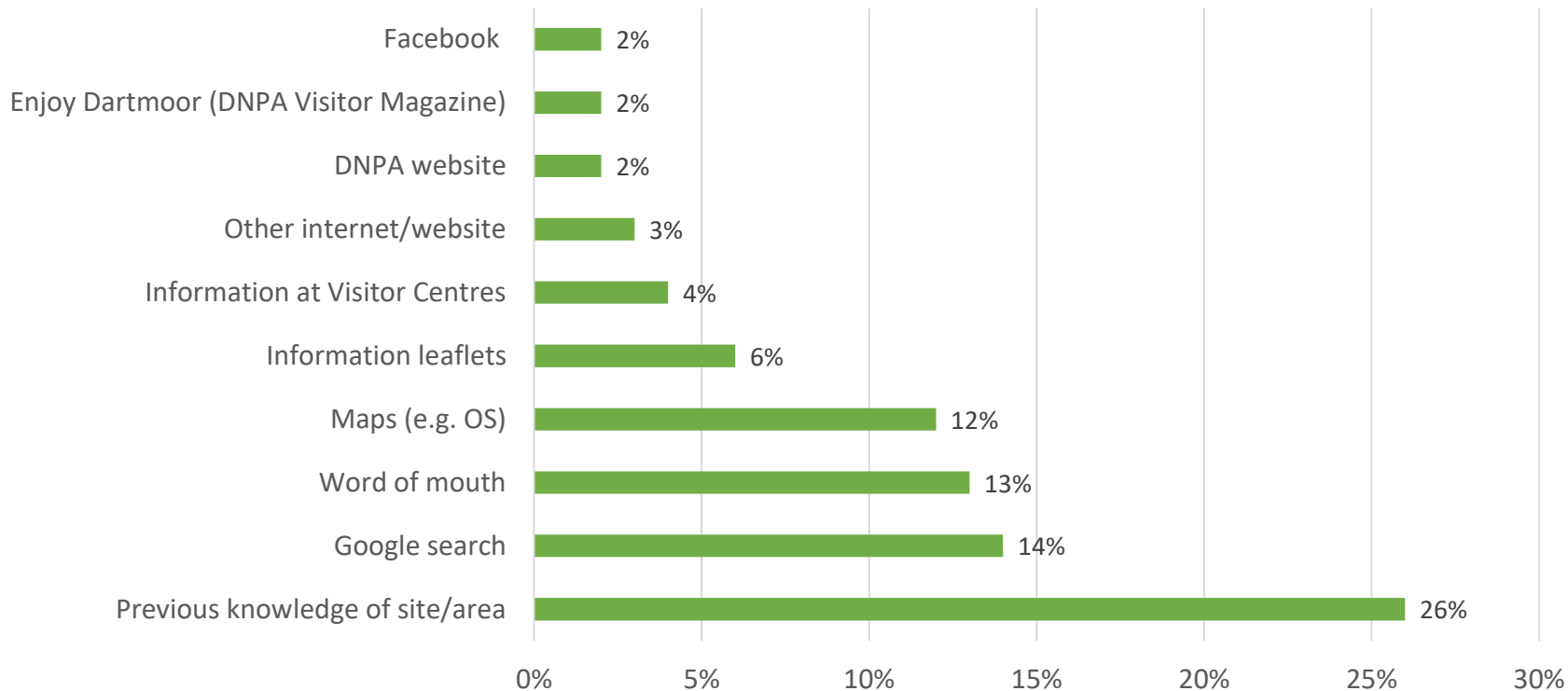


Responses: 53-338 per option (multiple choice allowed)

When asked what activities they had partaken in or will partake in during their visit, the highest proportion (21%) gave the response of going for a walk which is similar to that in 2017, where 18% stated their main reason for visiting was going on a walk.

Enjoy natural beauty (11%), visit water/river (11%) and get out in fresh air (10%) were also popular activities. 8% of visitors had or were planning on having a picnic and 6% responded that they had or were visiting a café/pub/tearoom.

# Information Sources Used Prior to Visit (Top 10)



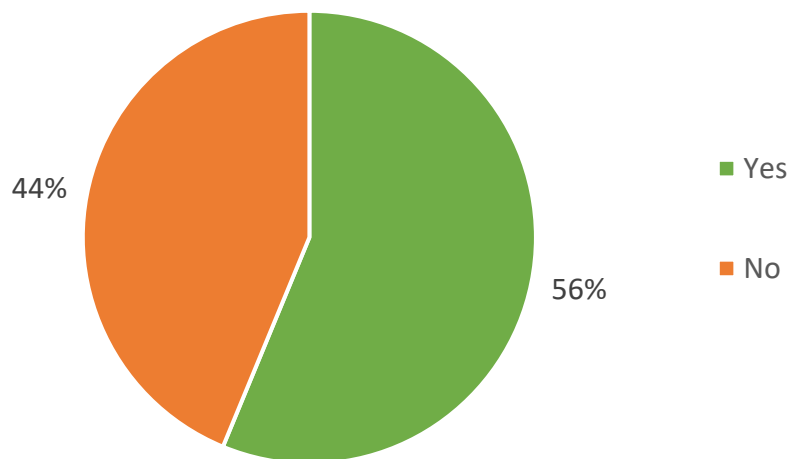
Responses: 13-226 per option (multiple choice allowed)

As well as understanding what activities visitors undertake on their visit, it is also important to understand the information sources used to plan their trip. The most used information source prior to visit was previous knowledge of the site/area (26% of respondents). Other key sources of information included Google (14%), maps (12%) information leaflets (6%) and DNPA Visitor Centres (4%).

These results are broadly comparable to those of 2017, where 25% of respondents used the internet to plan for their trip, 11% used knowledge of friends and family and 4% used the Enjoy Dartmoor magazine. 3% of visitors used social media to plan their trip, which is comparable to that of 2017, at 2%.

# Information Guide

Would you find an app or guide which collated places of interest across Dartmoor useful on your trip?



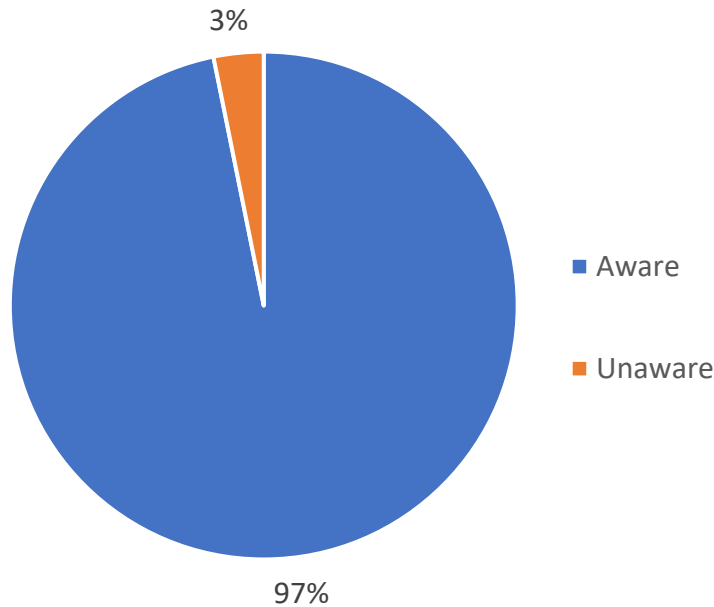
56% of respondents reported that they would find an app or guide which collated Dartmoor's places of interest (e.g. shops, places to stay and places of historic and environmental interest) useful on their visit.

Visitors suggested that the below could be included in an app or guide:

- Accommodation
- Car parking information
- Tea rooms, pubs and restaurants
- Places for wild swimming
- Beauty spots
- Picnic areas
- Information on quieter areas
- Camping sites with toilets
- Bus timetables
- Locations of EV charging points
- Circular walk guides
- Local wildlife information
- Local events
- Information about tors and forests
- Information on ancient sites
- Areas for dogs
- Recommended walks for those with limited mobility
- Public telephone locations
- Walking routes
- Water level quality information
- Places to refill water

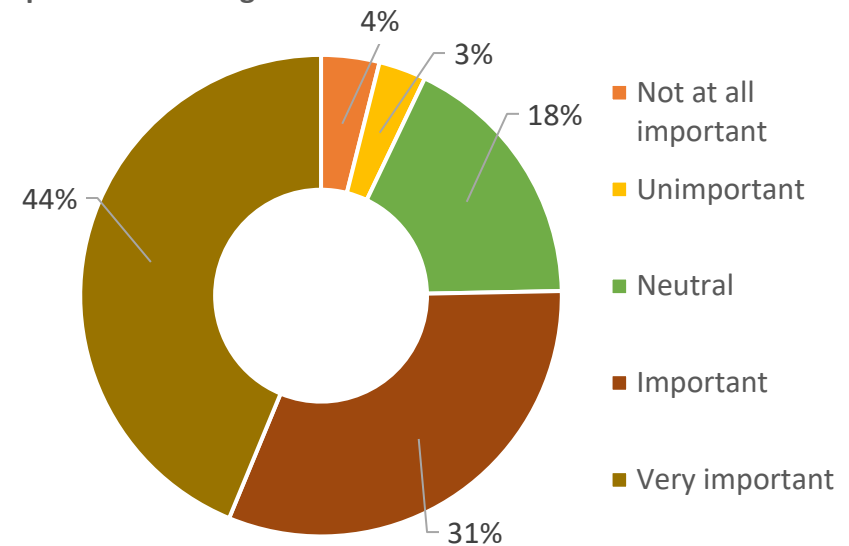
# National Park designation: awareness and influence

## Awareness of National Park designation



Respondents were asked if they were aware that the area they were in was a part of Dartmoor National Park. The majority (97%) were aware, with 3% unaware. This is similar to 2017, where 98% were aware of Dartmoor's designation, and 2% unaware.

## Importance of designation

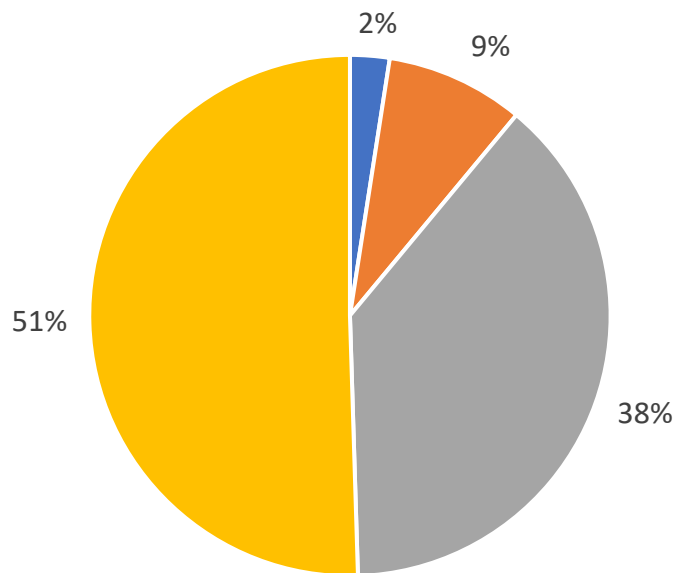


Three-quarters (75%) of respondents stated that Dartmoor's designation as a National Park influenced their decision to visit, with 31% stating this was important and 44% stating very important.

Only 7% of respondents reported that the designation was not at all important or unimportant.

# Condition of Dartmoor's Special Qualities

Agreement as to whether Dartmoor is well conserved



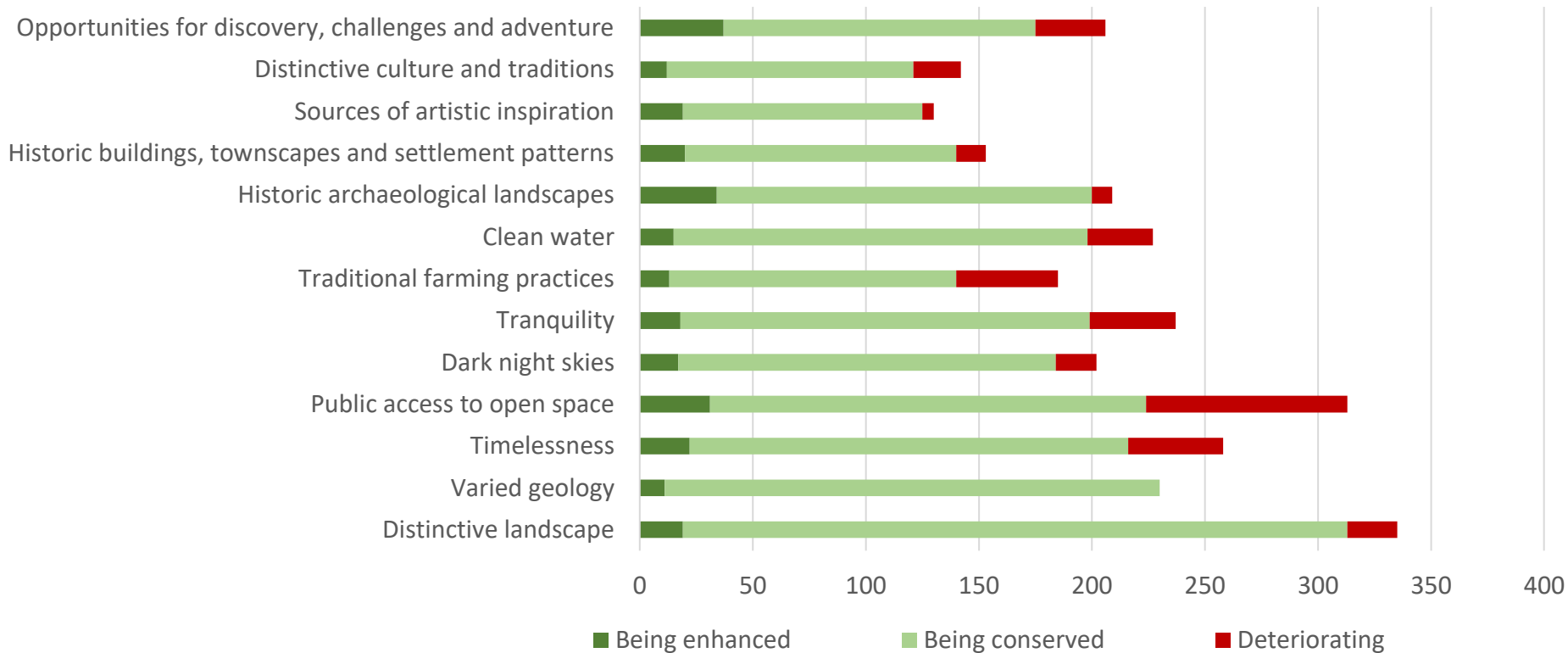
■ Slightly disagree ■ Neutral ■ Slightly agree ■ Strongly agree

89% of respondents agree that Dartmoor is well conserved (51% strongly agree and 38% slightly agree). Only 2% disagree that Dartmoor is well conserved.





# Condition of Dartmoor's Special Qualities



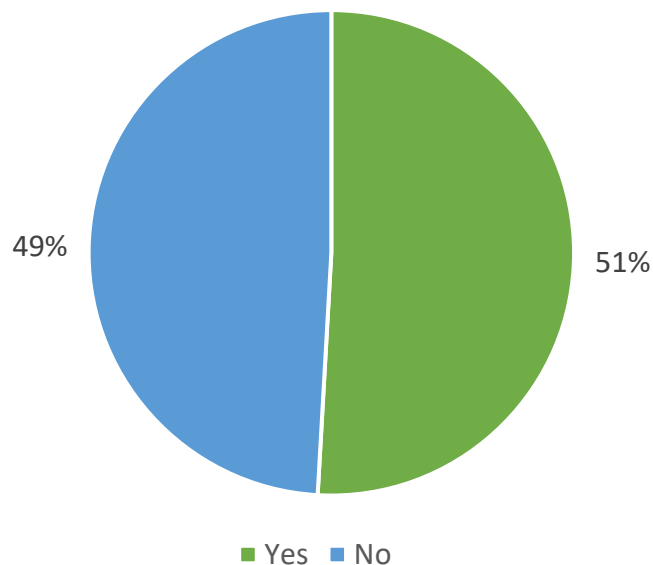
Responses: 130-335 per option (multiple choice allowed) NON-MANDATORY QUESTION

Attitudes towards Dartmoor's features were largely positive. In particular, a large number of respondents reported that they consider Dartmoor's distinctive landscape is being conserved.

The features which visitors consider are deteriorating the most are public access to open space and traditional farming practices.

# Condition of Dartmoor's Special Qualities

Are there other features of Dartmoor National Park you think should be conserved and / or enhanced?

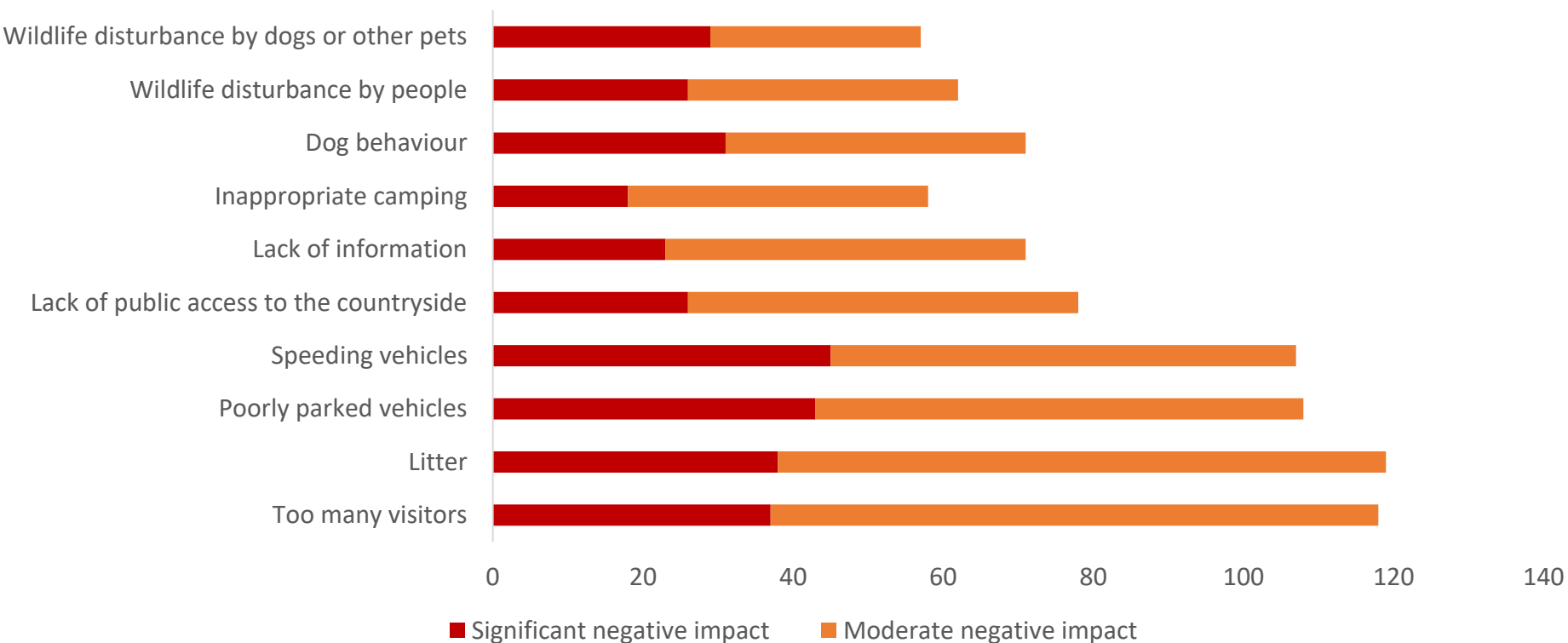


Approximately half (51%) of respondents consider there are other features of Dartmoor National Park which should be conserved and/or enhanced.

Suggestions for this include:

- Better signage
- Cycle route marking
- Keeping everything as natural as possible
- Hedges cut
- Pull-in areas for motorhomes
- Leats
- Better footpaths and public access
- Wistmans Wood
- Ability to wild camp and roam
- Woodland
- Litter control
- Slower cars on narrow roads
- Landscape
- Wildlife
- The atmosphere
- Army firing range
- Water quality
- Relationships between different user groups
- Reduction in fly tipping
- Tree management and protection
- Riverbank conservation
- Archaeology
- Controlling aggressive species e.g knotweed
- Peat bogs
- Control of run-off from rivers
- River pollution
- Traditional farming practices
- Dry stone walls
- Protect paths from erosion
- Access to historic buildings
- Surfacing of roads
- Limit animal grazing

# Issues impacting visitor experience (Top 10)



Responses: 57-119 per option (multiple choice allowed) NON-MANDATORY QUESTION

When asked whether anything had negatively impacted the enjoyment of their visit to Dartmoor National Park, 119 respondents reported litter and 118 stated too many visitors. Speeding vehicles was reported as causing the most significant negative impact.

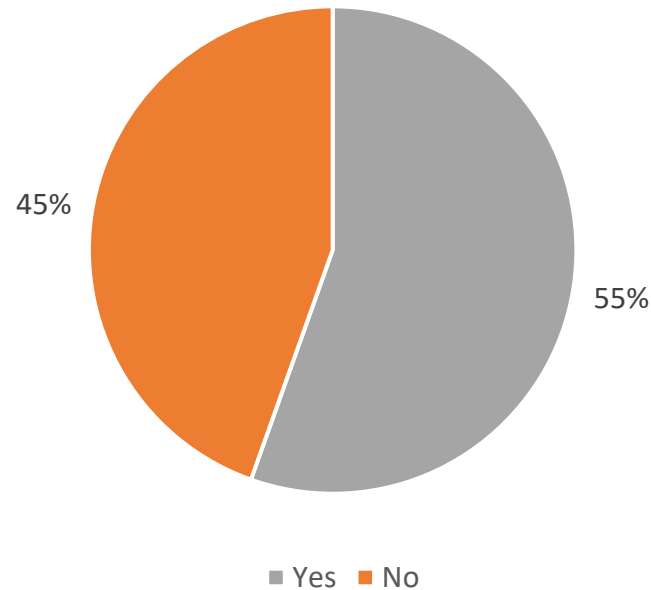
67% of respondents consider more should be done to manage the issues listed above.

Suggestions for managing these issues were:

- Better signage
- Card payment at car parks
- Better management of footpaths
- Dog poo and litter bins
- Better speeding enforcement
- Lower speed limit
- More public access
- BBQ ban
- More information on protecting the area
- Reduce extent of grazing

# Conserving and enhancing the National Park

Do you think more should be done to conserve and enhance the National Park?



55% of respondents consider more should be done to conserve and enhance the National Park.

Suggestions for this include:

- Easier parking
- Less signage
- More tree management
- Protect river banks
- Grazing control
- Controlled public access
- More litter bins
- More information on entry to the National Park
- Woodland regeneration
- Protection of bird habitats
- Mend potholes
- Increase areas of wild camping
- Increased monitoring of water quality
- More education for young people
- Traffic management
- Plant more native trees
- More dog control
- Ban fires and barbeques
- Overnight parking for motorhomes
- More education on protecting the environment and landscape
- Designated cycle paths
- Reduce speed limits

# Climate emergency response

When asked what they would like to see from the Authority with tackling the climate emergency, visitors suggested the below:

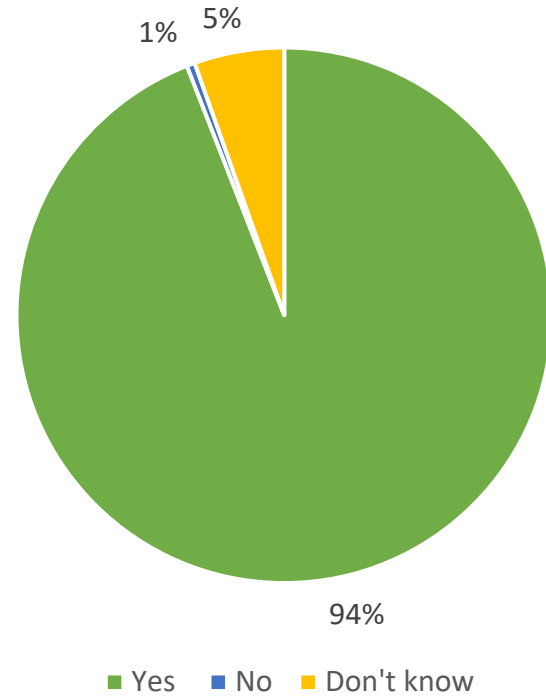
- More solar equipment
- Better public transport
- Less tree felling
- Control water erosion
- Plant more trees
- Encourage green transport
- Ban barbeques
- Protect peat bogs
- More education
- Less commercial forestry
- Less cattle grazing
- Ban plastics
- More EV charging points
- Restrict access to vulnerable areas
- Address water pollution
- Solar panels and heat pumps on all new development
- Address fire risks
- More bins to reduce litter
- Lower speed limits
- Plant more native tree species
- More fire prevention advice



# Repeat visitors



Will you visit Dartmoor again after this visit?



The majority (94%) of respondents reported that they will visit Dartmoor again after their visit, with only 1% stating that they would not and 5% unsure.

# Summary

## Key points on the profile of visitors include:

- There was a relatively **even spread of visitor age groups**
- 5% of visitors consider themselves to be a member of an **ethnic minority**
- 10% reported **health conditions/disabilities** which was higher than that of 2017 (7%)
- There was a high number of **repeat visitors** (82%) to the National Park
- The proportion of **day visitors (60%) and staying visitors (32%)** has remained similar since 2017
- The proportion of those staying on Dartmoor for **over a week** has declined since 2017
- **Self-catering accommodation** was the most popular accommodation type used
- **Petrol/diesel car** was the most popular transport option to travel to Dartmoor, with very few using public transport
- As found in 2017, **walking is a key activity** which attracts visitors to Dartmoor
- Other than existing knowledge of the area, **web-search through Google** was very common when planning a trip.

## Key points on visitor attitudes include:

- Most visitors had an **awareness of Dartmoor National Park's designation**, with this influencing 75% of visitors in their reason to visit
- Condition of Dartmoor's special qualities was generally rated high, with **public access to open space** reported as deteriorating the most
- Main issues affecting visitor experience included **litter, too many visitors** and **poorly parked vehicles**
- Many visitors consider **more can be done** to tackle issues impacting visitors
- The survey showed the majority of visitors (94%) will **visit again**



# Word cloud of visitors' description of their visit to Dartmoor

