



NPA/24/034

Dartmoor National Park Authority

1 November 2024

Statement of Accounts 2023/24

Report of the Head of Business Support

Recommendation: **That:**

- (i) Members approve the 2023/24 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 2023/24 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 31st May. There were no changes to the content of the Statement of Accounts this year, but some minor presentation changes and one classification adjustment.
- 1.3 A copy of the audited Accounts has been provided separately for Members only. A copy of the unaudited accounts was published on our website on 31 May at <https://www.dartmoor.gov.uk/about-us/how-we-work/funding-and-accounts>, which will be replaced with the audited version after this meeting.
- 1.4 Once Members have approved the Accounts, the Authority's Chair will be required to sign the Statement of Responsibilities on behalf of all Members (below the Chief Finance Officer's Certification) on page 9.
- 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 31 May 2024 (NPA/AG/24/001). Members congratulated staff for the efforts made and outcomes achieved during the year, and for continuing to maintain a culture of robust financial management. A summary of the year's financial performance is set out in the Narrative Report which starts on page 2 of the Accounts.
- 2.2 The actual revenue outturn, in terms of in-year Management Account reporting was a surplus of £12,636 (£4,281 deficit in 2022/23) which represents a negative 0.32% variance against Budget (0.11 % in 2022/23). How this surplus is reconciled to the "Surplus on Provision of Services" line in the Comprehensive Income and Expenditure Statement (page 11 of the Accounts) is set out in the table below:

| 31 March 2023 £000 | | 31 March 2024 £000 |
|-----------------------------------|--|-----------------------------------|
| 1,249 | "Deficit on the Provision of Services" line in the Comprehensive Income and Expenditure Statement | (523) |
| | <i>Reverse out non-cash items:</i> | |
| (388) | Amortisation, depreciation & impairment charges | (523) |
| (1,176) | IAS19 Retirement Benefit adjustments (pensions) | (34) |
| (7) | Accumulated Absences adjustment (leave and flexi balances) | 4 |
| (133) | Reserve net gain on disposal of Non-current assets | (2) |
| 0 | Capital grant – funding of Land and Buildings | 877 |
| | <i>Capital & Reserves:</i> | |
| 459 | Net transfers to or (from) reserves per Management Accounts | 188 |
| 4 | Revenue Budget (Surplus)/Deficit | (13) |

- 2.3 There has been no change to the financial outturn surplus, as reported on 31 May as a result of the Audit. The audit work on the financial statements has been concluded and no adjustments have been identified as being required to the Comprehensive Income and Expenditure Statement or the Balance Sheet. There are two unadjusted accounting items, which are not material and will be remedied in the compiling of the 2024/25 accounts.
- 2.4 The total net transfer to Earmarked Reserves as at 31 March was reported as increasing the reserves by £155,366 at outturn. 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.

| 2022/23 £ | Table 8: Earmarked Reserve Balances | 2023/24 £ |
|----------------------|---|----------------------|
| (2,537,742) | 1 April Opening Balance | (2,928,034) |
| 252,227 | Reserves used in year (table 8) | 93,763 |
| (642,519) | Transfers to earmarked reserves at year-end for specific purposes (table 9) | (216,621) |
| 0 | Transfer to Capital Unapplied Reserve | (32,508) |
| (2,928,034) | Total Earmarked Reserves at 31 March | (3,083,400) |
| (500,000) | General Unallocated Reserve | (500,000) |
| (3,428,034) | Total Reserve Balances at 31 March | (3,583,400) |

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

3 Pension Scheme Assets and Liabilities

- 3.1 The Authority's pension fund deficit is subject to two different actuarial valuations; the Triennial Valuation and the IAS 19 annual accounting valuation. The Triennial Valuation is used to set the employer contribution rates for the following three years and is based on assumptions that are specific to the authority's part of the Devon Pension Fund (the next valuation is due in 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 £0.794 million from £0.914 million to £0.120 million due mainly to changes assumptions. This year the Authority has experienced a surplus in the fund, which has required an adjustment by the actuary, 'asset ceiling', to ensure compliance with the accounting code. 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 31 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/24/002).
- 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, 2023/24 was one of sound financial management and continued commitment of staff to delivery services. However, due to efficient savings and increased income throughout the year a small surplus was achieved and will be used to bridge funding gaps.
- 5.2 Bishop Fleming will present their “Audit Findings Report” (AFR) and the Value for money report to you separately (next item on the agenda).
- 5.3 As indicated earlier in this report, during the Audit one classification alteration has been required, which is in relation to the Buckfastleigh Common purchase. There are two unadjusted items and minor changes which were either typo errors or presentational preferences as suggest by our Auditors. The Auditors have made a number of recommendations, which management have responded to.

ANGELA STIRLAND

Background Papers:

NPA/23/010: 2023/24 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/23/011: Treasury Management Investment Strategy 2023/24

NPA/AG/23/010: Financial Management 1 April to 30 September 2023 and Forecast of Financial Outturn 2023/24

NPA/AG/24/05: Financial Management 1 April to 31 December 2022 and forecast of Financial Outturn 2023/24

NPA/AG/24/001 – Financial Outturn 2023/24

NPA/AG/24/002 – Local Code of Corporate Governance & 2023/24 Annual Governance Statement

Attachments: Appendix 1 – Letter of Representation

1. Letter of representation

Bishop Fleming LLP
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
Devon
PL4 0BN

[Date]

Dear Sirs and Madams

DARTMOOR NATIONAL PARK AUTHORITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Authorities financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the Authorities financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the Authority. We have provided you with unrestricted access to all appropriate persons within the Authority, and with all other records and related information requested, including minutes of all Authority and Committee meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the Authority involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the Authorities financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the Authorities assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE valuations, pension liability.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

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 the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Authorities financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the Authorities financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

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

11. Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the Authorities financial and operating performance over the period covered by the Authorities financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....
Signed on behalf of the Audit & Governance Committee of Dartmoor National Park Authority

[Date]

Date: 22nd October 2024

PRIVATE & CONFIDENTIAL

Those Charged with Governance
Dartmoor National Park Authority
Parke
Bovey Tracey
Newton Abbot
TQ13 9JQ

Dear Sirs and Madams

Dartmoor National Park Authority – Audit Completion Report

We are pleased to attach our Audit Completion Report. This report summarises our audit conclusions, highlights the key findings arising from our work and details a number of points that we would like to discuss further with you.

We have initially discussed the contents of our report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of the Authority and should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the finance team for the co-operation and assistance afforded to us during the course of the audit.

Kind regards

Yours faithfully

A handwritten signature in black ink that reads "Bishop Fleming LLP." The signature is written in a cursive, flowing style.

BISHOP FLEMING LLP

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Appendices

1. Letter of representation
2. Required communications with the Audit Committee

1. Executive summary

Status of audit

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended 31 March 2024;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit is largely complete, however, is subject to the resolution of certain outstanding queries outlined in section 2. Subject to the satisfactory finalisation of these points, we anticipate issuing an unmodified audit report.

Key audit issues

Within our Audit Plan which was presented to the Audit and Governance Committee in May 2024, we outlined a number of risks that we considered to be of particular significance to the audit. Our plan also detailed our planned approach for addressing each of these risks.

The specific risks highlighted were as follows:

- Management override of controls;
- Fraud in revenue recognition;
- Fraud in expenditure recognition;
- Valuation of land and buildings; and
- Valuation of the pension fund net liability.

Our audit work has been satisfactorily completed on each of the above areas and is further detailed in section 2 of this report.

Audit Adjustments

During the course of our work, adjustments were identified and, on agreement of management, were adjusted in the financial statements.

Further adjustments were proposed but not made, as those charged with governance do not consider them to be material to the financial statements. We accept this explanation.

Full details of the adjustments identified are included in section 6 to this report.

Management Letter Points and Internal Control Matters

Three control points were identified during the course of our work and these are further detailed in section 7 to this report. Of the matters noted, none are considered to have an important effect on your system of internal control.

Value for Money

We are also required 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 2024. The National Audit Office's Code of Audit Practice requires us to report on the Authorities 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 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.

Our work has not identified any significant weaknesses; see section 8 for more details. The results of the Value for Money work are reported separately in our Auditor's Annual Report.

Independence

The FRC Ethical Standard and ISA 260 requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our independence and objectivity. The aim of these communications is to ensure full and fair disclosure by us to those charged with governance on matters in which you have an interest.

We are not aware of any relationships that, in our professional judgment, may reasonably be thought to bear on our independence or the objectivity of the audit engagement team.

We confirm that in our professional judgment, Bishop Fleming is independent within the meaning of regulatory and professional requirements and the objectivity of the audit engagement partner and audit staff has not been compromised.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view. Should you have any specific matters that you wish to discuss, please contact us.

2. Introduction

Responsibilities of the audited body

The audited body is responsible for the preparation of the financial statements and for making available to us all the information and explanations we consider necessary. Therefore, it is essential that it confirms that our understanding of all matters referred to in this report are appropriate, having regard to its knowledge of the particular circumstances.

We would point out that the matters dealt with in this report came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements of Dartmoor National Park Authority.

In consequence, our work did not encompass a detailed review of all aspects of the system and controls and cannot be relied upon necessarily to disclose possible frauds or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might reveal.

Materiality

In carrying out our audit work we have considered whether the financial statements are free from 'material misstatement'. Materiality is an expression of the relative significance of a particular matter in context of the financial statements as a whole.

In general, misstatements, including omissions, are considered to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements.

| | Basis of materiality | Amount |
|----------------------------------|-------------------------|----------|
| Dartmoor National Park Authority | 2% of gross expenditure | £140,700 |

The level of materiality is unchanged since our Audit Plan.

Anticipated audit report

Subject to the satisfactory resolution of the outstanding items, and to receiving all outstanding information set out below, we anticipate issuing an unmodified audit report on the financial statements of Dartmoor National Park Authority for the year ended 31 March 2024.

Representation Letter

The representation letter is attached at Appendix 1.

Update on our planned approach

Our audit work was carried out in accordance with our Audit Plan in response to the perceived audit risks. No matters were identified which required us to change our approach and no additional risks were identified.

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

- Going concern review
- Receipt of the Devon pension fund assurance letter from Grant Thornton
- Final manager and partner review of audit workings papers and the accounts
- To consider post balance sheet events prior to signing
- Approval of the financial statements
- Receipt of the signed management representation letter






Confidentiality

This document is strictly confidential and although it has been made available to those charged with governance to facilitate discussions, it may not be taken as altering our responsibilities to the Authority arising under the Local Audit and Accountability Act 2014 (the Act) and from the Code of Audit Practice. The contents of this report should not be disclosed to third parties without our prior written consent.




3. Audit and accounts process

The preparation of the financial statements is a vital process for the management of the Authority and one which should be performed on a timely basis. We met with senior officers as part of our planning work to discuss how we would work together to make the audit process effective.

We discussed key accounting issues early, so they could be considered before the audit commenced.

| | |
|--|---|
| Readiness for audit |  |
| Quality of financial statements |  |
| Accuracy of financial records |  |
| Quality of working papers |  |
| Availability of Staff |  |

Key (Impact on audit approach)

| | |
|------------------------|---|
| None or limited impact |  |
| Some impact |  |
| Significant impact |  |

We invested significant time into the audit running as smoothly as possible. In addition to carrying out a review of the predecessor auditor's working papers, we also met with Grant Thornton to discuss key issues and to ensure that we had a clear understanding of the prior year audit. At the start of the audit, we held planning meetings with key management personnel. During the final audit, we had regular calls and face to face meetings with the finance team and with the Section 151 Officer. In addition to this, the whole team, including the manager and the key audit partner had an on-site presence during the final audit visits.

As a result of the investment made by both parties, the audit has proceeded very smoothly, although some areas have taken slightly longer to audit than we would normally anticipate. We consider this to largely be related to this being our first year at the Authority, and are unlikely to be present during the audit of the next financial year.

We would like to specifically thank the Section 151 Officer, Angela Stirland for her continued support and availability throughout the audit.

We are keen to continually improve our service and the effectiveness of the process and, therefore, will hold a debrief discussion with the Head of Business Support to identify areas where this might be possible.

Readiness for audit

We were provided with a copy of the draft financial statements in line with the timetable agreed before the start of the audit and as outlined in our audit plan.

Information requested during the onsite fieldwork was generally provided promptly to our staff. This made the core audit work progress relatively smoothly.

Quality of financial statements

We have not identified any significant omissions from the draft financial statements. However, our work has found one classification error that management have agreed to amend. Further details on this are available in section 6.

Accuracy of financial records

The majority of the underlying financial records were accurate, agreed to the information provided in the audit file and were easy to understand. That being said, some reports provided to us were in difficult to manipulate formats such as PDF and TXT formats. However, this is largely a function of the Authority's ageing "FINEST" system. A different finance system will be in place in the coming year which we expect will be able to produce more user-friendly reports.

Quality of working papers

While the quality of the working papers and supporting evidence provided was generally good, although there were some areas where audit evidence provided was not appropriate leading to additional follow up queries being required. This is quite normal during a first-year audit and we expect this to improve in future years as we get to understand the Authority further. As previously mentioned, the new finance system should aide officers in this regard going forwards.

Availability of Staff

Key members of the finance team made themselves available to us throughout the audit. We were kept informed of any instances when staff were not available.

4. Audit risks

Management override of controls

Significant Risk

We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed.

Work done and conclusion

To address this risk, we have:

- reviewed the reasonableness of accounting estimates and critical judgements made by management;
- tested journals with a material impact on the results for the year; and
- considered a sample of other journals with key risk attributes.

In testing journals, we used data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors.

We have not identified any material errors from our work carried out.

Fraud in revenue recognition

Significant Risk

There is also a presumption under auditing standards that the risk of fraud in revenue recognition is considered to be a significant risk area.

Work done and conclusion

Having considered the risk factors set out in ISA240 and the nature of the revenue streams of the Authority, we have concluded 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; and
- The culture and ethical framework of local authorities, including Dartmoor National Park Authority, mean that all forms of fraud are seen as unacceptable.

We did not identify any material errors from our work carried out.

Fraud in expenditure recognition

Significant Risk

Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom sets out that the risk of fraud related to expenditure is also relevant.

We consider that the risk of fraud at the Authority to be around the cut-off at year end.

Work done and conclusion

At the planning stage, we considered whether we have any significant concerns about fraudulent financial reporting of expenditure which would need to be treated as a significant risk for the audit.

We concluded that this was not a significant risk for Dartmoor National Park Authority because:

- expenditure is well controlled, and the Authority has a strong control environment; and
- the Authority has clear and transparent reporting of its financial plans and financial position.

We did not identify any material errors from the work carried out.

Valuation of land and buildings

Significant Risk

There is a risk over the valuation of land and buildings due to the high degree of estimation uncertainty, and judgements involved in build valuations.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert;
- written to the valuer to confirm the basis on which the valuation was carried out;
- confirmed that the basis of valuation for assets valued in year is appropriate based on their usage;
- reviewed the appropriateness of assumptions used in the valuation of land and buildings. For assets not formally revalued in the year we assessed how management has satisfied itself that these assets are not materially different from the current value at the year-end;
- reviewed accuracy and completeness of information provided to the valuer, such as floor areas;
- tested a sample of revaluations made during the year to ensure that they have been input correctly into the Authority's asset register; and
- form our own expectations regarding the movement in property values and comparing this to the valuations reflected in the Authority's financial statements, following up valuation movements that appear unusual.

We did not identify any material errors in the course of our work carried out.

Significant Risk

There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions.

Work done and conclusion

To address this risk, we have:

- documented our understanding of the processes and controls put in place by management, and evaluate the design of the controls;
- reviewed the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert;
- considered the accuracy and completeness of the information provided to the actuary;
- ensured that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary;
- carried out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and
- obtained assurances from the auditor of Devon Pension Fund in respect of the controls around 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.

At the time of reporting, assurance from the auditor of the pension fund has not yet been provided, therefore our work on this area remains incomplete.

We have not identified any material errors from our work carried out so far.

5. Other audit and financial reporting matters

Valuation of the Pension Fund

The macro-economic environment has had a significant effect on the actuarial valuation of the Authority's share of Local Government Pension Scheme, with net liability reported by the Authority's actuary through their IAS 19 report reducing significantly in the last two years. For 2023/24, the initial net position reported by the actuary was a net asset of £1,867k. As pension assets are not "realisable" assets in practice, the pension position has been reduced by the amount of the asset, effectively capping it at zero. The present value of unfunded pension obligations of £120k pushes the final net position into a liability of £120k.

Across the Local Government Sector accounting surpluses have become more prevalent. IFRIC 14 provides guidance from the International Financial Reporting Interpretations Committee on the extent to which an IAS 19 surplus can be recognised on the balance sheet and whether any additional liability needs to be recognised in respect of onerous funding commitments. The sector-wide approach to applying IFRIC 14 has developed over the last year as IAS 19 surpluses are becoming more common. This has resulted in some actuaries revising their approach when producing 'asset ceiling' calculations that adopt the principles set out in IFRIC 14.

On production of the asset ceiling report for the valuation as at 31 March 2024 the Council's Actuary, Barnett Waddingham, determined that no additional liability should be recognised to reflect an onerous funding commitment that results from some Authorities' commitments to make secondary contributions over the funding horizon period set out at the Triennial Valuation. This sector-wide issue has therefore had no effect on the financial statements of the Authority.

Consideration of ongoing litigation

On the 8 October 2024, the Supreme Court heard an appeal concerning the right of members of the public to cbackback or wild camp on certain areas of common land under the Dartmoor Commons Act 1985.

If the Court were to rule against the Authority, they could be liable to pay costs associated with defending the case.

Management has considered whether this meets the threshold to disclose a contingent liability or to recognise a provision in the Statement of Accounts. We have reviewed their considerations and also sought correspondence from the Authority's legal team, and have concluded that there is no way of determining the likely outcome of the case. In addition, there is no way of determining any amounts that could be payable. As such there is no reliable estimate.

We are therefore satisfied that the Authority does not need to include disclosure within the Statement of Accounts.

6. Audit Adjustments

In accordance with the requirements of International Standards on Auditing, we must communicate all adjusted and unadjusted items identified during our audit work, other than those which we believe to be clearly insignificant.

Adjusted items

There are no adjusted items to report.

Misclassifications and adjustments to disclosures

The table below provides details of any misclassification and disclosure changes identified during the audit.

| Misclassification/ Disclosure change | Audit comment | Adjusted? |
|--|---|-----------|
| Misclassification of Land as Assets under construction (AUC) | Land, which had been purchased with some minor development occurring subsequently, had been incorrectly included within AUC. The total value of this error was £845k. This adjustment has no cash impact. | ✓ |

Unadjusted items

The table below provides details of adjustments identified during the 2023/24 audit which have not been made within the final set of financial statements. The Audit Committee is required to approve management's proposed treatment of all items recorded within the table below. (These are also set out in the Letter of Representation.)

| | Comprehensive Income and Expenditure Statement | | Balance sheet | |
|--|--|--------|---------------|-------|
| | Dr | Cr | Dr | Cr |
| | £'000 | £'000 | £'000 | £'000 |
| Overstatement of the Depreciation Charge for Parke | - | 46,202 | 46,202 | - |
| Understatement of PPE due to differences in GIA data | | 16,948 | 16,948 | - |
| Total | - | 63,150 | 63,150 | - |

7. Management letter points and internal control systems

The Authority's management is responsible for the identification, assessment and monitoring of risk, for developing, operating and monitoring the systems of internal control and for providing assurance to the Those Charged with Governance that it has done so.

In accordance with the terms of our engagement we have not provided a comprehensive statement of all issues which may exist in the accounting and internal control systems or of all improvements which may be made, but outline below our observations arising from the audit; none of which are considered significant.

KEY:



Observations refer to issues that are so fundamental to the system of internal control that management should address immediately to minimise the risk of a material misstatement within the financial statements.




Observations refer mainly to issues that have an important effect on the system of internal control and, if left uncorrected could potentially lead to a material misstatement within the financial statements.




Observations refer to issues that would, if corrected, improve internal control in general and engender good practice, but is unlikely to have a material impact on the financial statements.

Current Year Issues

| Classification of Land in Assets Under Construction | |
|--|---|
| | |
| <p>We identified that an addition for the purchase of Land at Buckfastleigh Moor for £845k had been incorrectly classified within Assets Under Construction.</p> <p>Management have adjusted the financial statements for this amount.</p> | <p><u>Recommendation</u></p> <p>We recommend that Management consider the nature of assets when determining their classification in the PPE note.</p> <p><u>Management comment</u></p> <p>The Authority had not fully expensed the capital grant received at the end of the year. Although the Authority did meet the conditions of the grant, some construction work was still to be completed at the time. The Authority wanted to reflect the cost of the asset in its entirety. We have agreed to reclassify the asset.</p> |

| Useful Life of Assets | |
|---|---|
|  | |
| <p>Our testing of depreciation identified that certain Buildings have been given a shorter Useful Life, which has in turn then led to a significant increase in the depreciation charge.</p> <p>Management have not made an adjustment for this on the grounds that it is not material to the financial statements.</p> | <p><u>Recommendation</u></p> <p>We recommend in future that management base the Useful life of Buildings of the assets expected utility to the entity, meaning if an asset is to be used past any pause in contract, the asset should be depreciated to the end of the lease. This treatment is in line with the CIPFA code.</p> <p><u>Management comment</u></p> <p>The lease breakpoint was considered at the time as an appropriate date to depreciate the asset. The Authority will review and adjust in the 2024/25 Statement of Accounts.</p> <p>The Authority will review and adjust in the 2024/25 Statement of Accounts.</p> |

| Retention of building plan GIA data | |
|---|--|
|  | |
| <p>Our testing of the gross internal area (GIA) data used in the building valuations identified that there are minor differences between the data held in the Authority's "Terrier" database, and the measurements used by the valuer. This produced a £17k expected difference in valuations.</p> <p>Management have decided not to adjust as it is not considered material to the financial statements.</p> | <p><u>Recommendation</u></p> <p>We recommend that management and the valuer work together to be able to store accurate building plan data to support future valuations.</p> <p><u>Management comment</u></p> <p>It should be noted that the Authority and valuer do work closely, holding meetings prior to the revaluation exercise. The Authority will ensure agreement on planning data held in the future.</p> |

Prior Year Issues – Resolved

| Issue | Resolution |
|--|---|
| <p>Annual Governance Statement (AGS)</p> <p>The Authority is required to undertake a review of its system of internal control in accordance with best practice. Delivering Good Governance in Local Government: Framework (2016), published by CIPFA, recommends this review should be reported in an AGS.</p> <p>The preparation and publication of an AGS in accordance with Delivering Good Governance in Local Government: Framework (2016) 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"> • In certain areas the Authority’s AGS did not explicitly report the requirements and compliance of “Delivering Good Governance in Local Government: Framework (2016)” 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. <p>Enhancing overall compliance with applicable AGS guidance, would result in strengthening stakeholders’ understanding of the Authority’s AGS.</p> | <p>The Authority has prepared their 2023/24 Annual Governance Statement in line with the requirements of “Delivering Good Governance in Local Government: Framework (2016)”</p> <p>We consider the matter to be resolved.</p> |

8. Other matters

Other information

We are required to give an opinion on whether the other information published with the audited financial statements (for example, the Narrative Statement and Annual Governance Statement) is materially inconsistent with the financial statement or our knowledge as obtained during the audit.

We have nothing to report in this respect.

Reporting by exception

We are required to report to you by exception the following matters, if:

- the Annual Governance Statement does not comply with “Delivering Good Governance in Local Government: Framework 2016 Edition” published by CIPFA/SOLACE; or
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; 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 on these matters.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.

Going concern

Our work has not identified a material uncertainty related to going concern. We are satisfied that management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Value for money arrangements

We are required 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 2024. The Code of Audit Practice requires us to report on the Authority’s 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 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 asked management to complete an evidenced self-assessment of the Authority’s arrangements. We then reviewed the evidence provided and carried out follow-up work as appropriate to consider whether there are any significant weaknesses in the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources.

We have not identified any significant weakness and the results of the Value for Money work are reported separately in our Auditor’s Annual Report.

Whole of Government accounts work

Alongside our work on the financial statements, we also review and report to the National Audit Office on the Authorities Whole of Government Accounts (WGA) return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have not yet received group instructions from the National Audit Office in respect of our work on the Authorities WGA submission. We are unable to commence our work in this area until such instructions have been received.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We intend to issue our audit certificate alongside the auditor's opinion on the accounts.

Audit fees

Our final fee for the 2023/24 audit is set out below:

| | Fee proposed at planning stage (£) | Final fee (subject to approval by PSAA) (£) |
|---|------------------------------------|---|
| PSAA scale fee 2023/24 | £39,635 | £39,635 |
| Fee variation for additional procedures in relation to revisions to ISA 315 | TBC | £5,650 |
| Total (excluding VAT) | TBC | £45,285 |

We can confirm that we have not undertaken any non-audit work at the Authority during the year.

Appendices

1. Letter of representation

Bishop Fleming LLP
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
Devon
PL4 0BN

[Date]

Dear Sirs and Madams

DARTMOOR NATIONAL PARK AUTHORITY

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your audit of the Authorities financial statements for the year ended 31 March 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

1. General

We have fulfilled our responsibilities for the preparation of the Authorities financial statements in accordance with International Financial Reporting Standards and the CIPFA/ LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the Code) and applicable law and for being satisfied that they give a true and fair view and for making accurate representations to you.

All the transactions undertaken by the Authority have been properly reflected and recorded in the accounting records.

All the accounting records have been made available to you for the purpose of your audit of the Authority. We have provided you with unrestricted access to all appropriate persons within the Authority, and with all other records and related information requested, including minutes of all Authority and Committee meetings.

The financial statements are free of material misstatements, including omissions.

The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

2. Internal control and fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error, and we believe that we have appropriately fulfilled these responsibilities. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud.

We have disclosed to you all instances of known or suspected fraud affecting the Authority involving management, employees who have a significant role in internal control or others where fraud could have a material effect on the financial statements.

We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the Authorities financial statements communicated by current or former employees, analysts, regulators or others.

3. Assets and liabilities

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the Authorities assets, except for those that are disclosed in the notes to the financial statements.

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include PPE valuations, pension liability.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

4. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

5. Legal claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

6. Laws and regulations

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 the financial statements.

We confirm that all correspondence with our Regulators has been made available to you.

7. Related parties

Related party relationships and transactions comply with the Authorities financial regulations, relevant requirements of the Code and have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standards requirements.

8. Subsequent events

All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

9. Going concern

We believe that the Authorities financial statements should be prepared on a going concern basis on the grounds that the financial reporting framework applicable to local government bodies means that the anticipated continued provision of entity's services in the public sector is normally sufficient evidence of going concern. We have not identified any material uncertainties related to going concern.

10. Annual Governance Statement

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

11. Narrative Report

The disclosures within the Narrative Report fairly reflect our understanding of the Authorities financial and operating performance over the period covered by the Authorities financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware.

We have taken all the appropriate steps in order to make ourselves aware of any relevant audit/ other information and to establish that you are aware of that information.

Yours faithfully

.....

Signed on behalf of the Audit & Governance Committee of Dartmoor National Park Authority

[Date]

2. Required communications with the Audit Committee

Under the auditing standards, there are certain communications that we must provide to the Audit Committee as those charged with governance. These include:

| Required communication | Where addressed |
|---|--|
| Our responsibilities in relation to the financial statement audit and those of management and those charged with governance. | Audit Plan |
| The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks. | Audit Plan |
| With respect to misstatements: <ul style="list-style-type: none"> • uncorrected misstatements and their effect on our audit opinion; • the effect of uncorrected misstatements related to prior periods; • a request that any uncorrected misstatement is corrected; and • in writing, corrected misstatements that are significant. | Audit Completion Report |
| With respect to fraud communications: <ul style="list-style-type: none"> • enquiries of those charged with governance to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity; • any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • a discussion of any other matters related to fraud. | Audit Completion Report Discussions at audit committees |
| Significant matters arising during the audit in connection with the entity's related parties. | Audit Completion Report |
| Significant findings from the audit including: <ul style="list-style-type: none"> • our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • significant difficulties, if any, encountered during the audit; • significant matters, if any, arising from the audit that were discussed with management; • written representations that we are seeking; • suspected modifications to the audit report; and • other matters significant to the oversight of the financial reporting process or otherwise identified during the audit that we believe will be relevant to the committee when fulfilling their responsibilities. | Audit Completion Report |
| Significant deficiencies in internal controls identified during the audit. | Audit Completion Report |
| Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures. | Audit Completion Report |
| Audit findings regarding non-compliance with laws and regulations | Audit Completion Report Discussions at audit committees |
| Significant matters in relation to going concern. | Audit Completion Report |
| Indication of whether all requested explanations and documents were provided by the entity. | Audit Completion Report |
| Confirmation of independence and objectivity of the firm and engagement team members. | Audit Plan Audit Completion Report |



This document is confidential to: Dartmoor National Park Authority

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Auditor's Annual Report Dartmoor National Park Authority

For the year ended 31 March 2024



Date: 22nd October 2024

PRIVATE & CONFIDENTIAL

Members of the Audit and Governance Committee
Dartmoor National Park Authority
Parke
Bovey Tracey
Newton Abbot
TQ13 9JQ

Dear Sirs and Madams

Dartmoor National Park Authority – Auditor’s Annual Report

We are pleased to attach our draft Auditor’s Annual Report. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of the Directors and those charged with governance of the Authority and should not be shared with anyone beyond the Authority without our prior approval.

We would like to take this opportunity to thank the Authority’s officers for the co-operation and assistance afforded to us during the course of the audit.

Kind regards

Yours faithfully

A handwritten signature in black ink that reads "Bishop Fleming LLP". The signature is written in a cursive, flowing style.

BISHOP FLEMING LLP

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| | |
|---|----|
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1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for Dartmoor National Park Authority for the year ended 31 March 2024.

The Authority is responsible for keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control. The Authority is responsible for the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them.

The Authority is also responsible for putting in place appropriate arrangements to secure the economy, efficiency and effectiveness in its use of resources and to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives whilst safeguarding and securing value for money from the public funds at their disposal.

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (The Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the Authority by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; 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.

In addition, we are also responsible for reviewing the Authority's arrangements in place to secure economy, efficiency and effectiveness in its use of resources. The Code of Audit Practice requires us to report on the Authority's 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 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 carried out our work in accordance with our External Audit Plan that we issued to the Authority in May 2024.

2. Executive summary

Results from the audit of the financial statements

We have largely completed our audit of the financial statements and expect to issue an unmodified audit opinion on **DATE**. See section 3 for more details.

Results on our work on other matters




We completed our review of other matters in line with our issuing of the audit opinion on **DATE**

See section 3 for more details.




Results from our work on 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 for the year ended 31 March 2024.

Our conclusions are summarised below. See sections 4-8 for more details.

| | | |
|--|---|--|
| Financial sustainability |  | <p>We did not identify any significant weaknesses in the Authority's arrangements for financial sustainability.</p> <p>The Authority continues to face significant challenges with its revenue budget and must continue to maintain its focus on the matter.</p> |
| Governance |  | <p>We did not identify any significant weaknesses in the Authority's arrangements for governance.</p> <p>We have made one new recommendation. There is one recommendation that remain outstanding from the prior period. Five recommendations from the prior period have been satisfactorily resolved. Please refer to section 8 of this report.</p> |
| Improving economy, efficiency and effectiveness |  | <p>We did not identify any significant weaknesses in the Authority's arrangements for improving efficiency, economy and effectiveness.</p> <p>One recommendation remains outstanding from the prior period. Please refer to section 8 of this report.</p> |

Key:

| | |
|---|--|
|  | No significant weaknesses in arrangements identified and no recommendations made |
|  | No significant weaknesses in arrangements identified but recommendations made |
|  | Significant weaknesses in arrangements identified and recommendations made |

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the National Audit Office's Code of Audit Practice (The Code) and the International Standards on Auditing (ISAs) (UK). We are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014..

We gave an unqualified opinion on the Authority's financial statements on [DATE].

Key issues arising from the accounts audit

We identified one material classification error or £845k between Assets under Construction and Land through our audit work. This error is an accounting error only and has no cash impact. This error was corrected by management and our Audit Completion Report contains further detail relating to these findings. We have no further issues to report.

Other matters

We are required to report to the Authority by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2016 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; 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 concluded that there were no matters to bring to the Authority's attention in respect of these matters.

More detailed findings can be found in our Audit Completion Report which was reported to the Audit and Governance Committee on 1 November 2024.

4. Value for Money

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 for the year ended 31 March 2024.

The Code requires us to report our commentary on the Authority's 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 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.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criteria for the auditor to assess those arrangements.

Our risk assessment did not identify any potential risks of significant weakness.

We asked management to complete an evidenced self-assessment of the Authority's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there are any significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources.

Our commentary on the Authority's arrangements in each of these three areas is set out in sections 5, 6 and 7 of the report. Our recommendations for improvement are included in section 8.

5. Financial sustainability

We considered how the Authority plans and manages its resources to ensure it can continue to deliver its services, including how it:

- ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- plans to bridge its funding gaps and identifies achievable savings;
- plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.

Overview and 2023/24 outturn

The Authority's Performance Report outlines a surplus of £523k for the financial year, with a net surplus against budget of £13k. This includes favourable income generation, as the Authority secured additional external grant income of £528k above budget, and generated £898k in income from sales, fees and charges (2022-23: £752k).

These favourable variances have been offset by additional staff costs incurred due to a higher than anticipated national staff pay award, as well as additional expenditure needed to fund maintenance on its older vehicles fleet.

The final Surplus on Provision of Services of £532k is favourable compared with the 2023-24 Medium-Term Financial Plan (MTFP), which forecasted a balanced budget with no surplus or deficit, including a contribution from reserves of £101k.

Financial planning and monitoring

The Authority keep their budget position under review throughout the year, presenting a bi-annual Financial Management Monitoring Report to the Audit and Governance Committee, including a full year Financial Outturn Report, which is presented on a timely basis in May, two months after the year-end.

The Authority's Business Plan for 2024-24 sets out the details of the Authority's plans for the year, and links in with the Government's 25 Year Environment Plan, the Environmental Improvement Plan and the Outcomes and Targets Framework for Protected Landscapes. The plan includes financial data and also details how progress is measured and monitored through the Authority's Governance structures.

The Authority does not have a formal capital programme due to the small nature of its asset base. Any major capital investment decisions are made on an individual basis and subject to the submission of a business plan, as well as scrutiny by the Leadership Team and Authority members.

Achieving efficiency savings

Authority performance is monitored on a line-by-line basis against budget through the aforementioned bi-annual Financial Management Monitoring Report and annual Financial Outturn Report. Savings plans are built into the balanced budget and MTFP and are therefore monitored through variance analysis in the reports.

The Authority operates in a context whereby most income comes from the fixed national parks grant from DEFRA, which has remained the same in cash terms for the last few years and is forecast to remain so. The Authority therefore builds in planned use of reserves, as well as incremental reductions in expenditure to cover funding gaps.

2024/25 financial planning

The Authority presented its 2024-25 Budget Book and MTFP at an Authority meeting in March 2024. The 2024-25 budget forecast a balanced budget with no surplus or deficit, but which was supported by a reserves transfer of £409k. Looking further ahead, the Authority is forecasting a budget deficit of £510k and £471k in 2025-26 and 2026-27 respectively. These deficits are based on assumptions that DEFRA's core grant will not increase, except for a small 2% increase in 2026-27.

The impact of this latest MTFP is that reserves are forecast to fall from £3.3m to £2.1m by 2026-27. We note that this is an improvement on the last MTFP, which forecasts reserves would fall to £1.2m by 2025-26. This in some part due to additional one-off funding that the Authority has obtained between the two MTFPs, and cannot be budgeted for.

The MTFP includes risks and assumptions that have been built into the modelling, along with an acknowledgement that many assumptions may not be accurate depending on future National Park Grant settlements, including that of 2024-25. We consider that the assumptions included in the MTFP are reasonable and not overly optimistic.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's financial sustainability arrangements.

6. Governance

We considered how the Authority ensures that it makes informed decisions and properly manages its risks, including how it:

- monitors and assesses risk and how the Authority gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud.
- approaches and carries out its annual budget setting process.
- ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed, including in relation to significant partnerships.
- ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/Audit and Governance Committee; and
- monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and for example where it procures or commissions services.

Risk management

Risk management is the responsibility of the Chief Executive and of the whole Membership of the Authority, who together have a responsibility to maintain a sound system of internal control that supports the achievement of the Authority's policies. The Authority has a Risk Management Strategy in place which is subject to an annual review by the Audit and Governance Committee. This sets out the process of identifying and reporting risks, and the responses and monitoring processes which will be put in place. Most recent scrutiny and update to the strategic risk register is evidenced in the minutes of Audit and Governance Committee in November 2023.

Each risk on the Strategic Risk Register is linked to a specific category (Performance, Strategy, Finance or Governance) with a description and RAG rating. However, the risks are not yet mapped to corporate objectives. The Authority would benefit from one integrated framework to ensure that risk management efforts are aligned with the Authority's strategic goals, which helps prioritise risks based on their potential impact on corporate objectives. This was recommended as an improvement in 2022-23.

The Leadership Team monitor and review the Strategic Risk Register on a quarterly basis to ensure they are clear about potential risks and the mitigations in place. The authority also has several assurance activities and providers, which give independent assurance upon the effectiveness and on-going evaluation of the internal control environment.

From our review of the Authority's risk reporting, we can see the authority has procedures in place, such as whistle blowing and anti-fraud and corruption, to flag any risks that occur throughout the year. We are content that there are adequate arrangements in place to monitor and raise risks, with new risks being identified throughout the year.

Internal control

Internal audit at the Authority is provided by Devon Audit Partnership, a shared service agreement between a number of the local authorities in Devon. Internal Audit agree an annual audit plan with the Head of Business Support and then presented the Plan to the Audit and Governance Committee for approval.

The Committee use the work and findings of internal audit to consider the operation of key controls during the year, which is used to draft the Annual Governance Statement. Internal Audit also issue an Annual Report summarising their work each year along with the Head of Internal Audit Opinion, which provided Full Assurance for 2023-24.

Through our review of the Internal Audit reports along with the Audit and Governance Committee minutes and papers, we have not identified any significant gaps in the assurance the Authority's receives over matters in the work programme. The Authority have adequate arrangements in place for the prevention and detection of fraud through the design and implementation of appropriate policies and procedures.

Budget setting and budgetary control

The Authority approves a Treasury Management Policy & Investment Strategy annually. This sets out the detail on how the function is to be conducted, and delegates overall management of it to the Head of Business Support.

The Authority's budget setting process is a collaborative and takes place using a centralised, shared Microsoft Teams document. Initially, budget holders submit their bids. The Head of Business Support then holds individual meetings with each budget holder to discuss their submissions where proposals to reduce cost pressures are considered.

There are good systems in place for oversight of budget monitoring. Budget monitoring reports are provided to service teams monthly. Any matters arising are also then considered at Leadership Team (LT) meetings using standing agenda items and detailing the financial position. Adverse variances are discussed at LT and agreement on how to reduce these variances.

Reserve funding is allocated or matched with expenditure according to project requirements, however it should be noted that some projects straddle more than one financial year, or are dependent on partnerships, where timing of spend is uncertain. Therefore, forecasting beyond the current year is usually subject to more change.

From our review of the Authority's budget reporting, we have assurance that there are appropriate segregation of duties and financial reporting is clear and includes sufficient qualitative detail to support decision making.

Decision making

Issues raised at various committee meetings are discussed at full Authority meetings. The Authority meets 9 times a year and appropriate minutes are approved and documented online. The Head of Business Support has appropriate access to engage with senior leadership Authority.

The Audit and Governance Committee meets three times per year reviews decisions to ensure they are well-founded and align with the Authority's objectives and regulations. This scrutiny helps identify potential issues or areas for improvement before decisions are finalised.

We have noted that it is commonplace for the Audit and Governance Committee to be combined with the main Authority meeting. We consider that this risks reducing the necessary level of detailed scrutiny that the Audit and Governance Committee should provide. We have therefore included a recommendation to this effect.

After thorough review and any necessary challenges, the Committee drafts a resolution reflecting their considered judgment and recommendations based on the evidence and discussions. The resolution is then presented at the next full authority meeting, where it undergoes further discussion and approval. Documentation of this helps maintain a clear record of decision-making and supports future audits and evaluations.

Ensuring appropriate standards

Financial Regulations provide a framework for managing the Authority's financial affairs. They apply to every Member and Officer of the Authority and anyone acting on its behalf. As a public organisation the Authority aims to maintain the highest standards of conduct and integrity. The authority expresses the highest standards of corporate behaviour and responsibility.

Members must register any interests they have which may cause conflict with their role. An interest is any matter - such as ownership of land or company, or membership of a group or club - which may influence their judgment. The Register of Interests includes all Members and co-opted members. Declaration of Interest is a standing item on every meeting agenda.

The Authority has a range of policies in place designed to ensure compliance with legislation and regulatory standards including Codes of Conduct for Members and staff, Local Code of Corporate governance, along with a range of HR procedures (Whistle blowing and anti-fraud and corruption). All gifts are recorded and agreed by the Head of Business Support.

From our review of the Authority, we have gained assurance that the Authority has sufficient policies and standards in place to ensure high stands are maintained.

Based on the work conducted, we are satisfied that there are no significant weaknesses in the Authority's governance arrangements. We have made recommendations for areas of improvement at section 8.

7. Improving efficiency, economy and effectiveness

We considered how the Authority uses information about its costs and performance to improve the way it manages and delivers its services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Authority evaluates the services it provides to assess performance and identify areas for improvement;
- how the Authority ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Authority commissions or procures services, how it assesses whether it is realising the expected benefits.

Assessing performance and evaluating service delivery

The Authority puts together a business plan which informs Members of the Authority's performance against key actions. The Authority uses a spreadsheet (traffic light system) to track progress, this is then reviewed by the leadership team every quarter. The Business Plan identifies 25 key actions relating to the following priorities:

1. Better for Nature
2. Better for Cultural Heritage
3. Better for Farming and Forestry
4. Better for People
5. Better for Communities and Business
6. Be an excellent organisation

Our review identified that performance against the actions is monitored well. Actual progress against the 25 key actions is briefly outlined across all 4 quarters to easily highlight progress made. This report therefore provides accessible and useful information to the reader of how the Authority works towards assessing performance.

There is also a performance indicator framework in place, comprising of a set of 37 indicators. These indicators include 'state of the park' indicators as well as more specific indicators about the Authority's performance. After assessing the performance indicators, we have uncovered that there has been a mixed response in regard to meeting these targets. That being said, the report provided by the Authority highlights to us that they are aware of the major shortfalls, mainly around days for absence as well as decreased footfall at sites. From the reports provided we can therefore see the Authority is able to monitor their own performance and identify their areas for improvement. As with our predecessors, we will still recommend that the investigation into monitoring the performance should be continue and that the leadership team should continue to investigate further into the performance measured by these indicators.

The Authority has also provided an internal report, reviewing the key financial systems in place for 2023-24. With regard to improving efficiency, economy and effectiveness there were no significant weaknesses identified, suggesting that the Authority has taken account recommendations made in previous years. Therefore, showing to us how the Authority uses reports from regulators to identify which services need to be improved.

The Authority is also reviewed internally by the Leadership Team, we can see this throughout the minutes where they discuss performance of previous months. Main examples of this being the discussion around visitor numbers reducing at sites, as well as increased costs on a landscaping consultant. These issues raised are then justified – for example the decreased footfall being due to repair works at the visitor centre at Princetown. From the above provided to us we can then confirm that the Authority reviews and challenges strategic priorities and cost-effectiveness of existing activities. As well as considering alternative, lower cost options for service delivery.

Partnership working

The Authority has clearly established to us how Partnership working is a clear aim. For example, working as part of the National Parks Partnership LLP with the aim of securing commercial sponsorship opportunities to benefit 15 National parks within the LLP. The Authority has actioned the appointment of a new representative, therefore showing how there is a clear objective to effectively keep in touch with the LLP. The Authority has also convened and led a partnership that has submitted a bid to the National Lottery Heritage Fund for a programme of work called "Dartmoor Dynamic Landscape". The Authority has analysed the programme, concluding that many of the same aims are shared and therefore have suggested to push forward with this involvement. From the key reports provided, we can therefore come to the conclusion that the Authority has arrangement in place to monitor whether significant partnerships are meeting their stated objectives.

We can also see plenty of examples of the Authority's approach to partnership working within the following areas:

- South West Water Recreation and Conservation Forum – with the aim to advise South West Water on recreation and conservation issues linked to its land and water holding. A representative of the Authority is involved with the Forum.
- Meldon Viaduct Company – With the purpose of maintaining the Viaduct to ensure its future. The Authority has appointed a member to sit on the Board of Directors of the company.
- National Parks England – Eight English National Park Authorities to feed their views up to a national level. The directors being made up of various chairs of the included National Parks.

The above involvements, as well as others, reflect how the Authority clearly ensures it delivers its role within significant partnerships. We can also gain comfort that the Authority also engages with key stakeholders within the local area in order to determine their priorities for resources and savings.

Commissioning and procuring services

The Authority has provided their procurement strategy, which includes procedures clearly outlining the steps to delivering effective procurement in various different situations. The procurement procedures documents and systems are kept under constant review to ensure that they are fit for purpose and comply with the legislation.

The fact that the detailed policy has been put in place as well as consciously considered each year shows that the Authority have an efficient procurement policy in place.

The Authority has also displayed to us that arrangements are in place to monitor the performance of key service providers / sub-contractors.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the Authority's arrangements for improving economy, efficiency and effectiveness.

8. Recommendations

KEY:




Recommendations that refer to issues that have resulted in a significant weakness in the Authority's arrangements.





Recommendations that should improve the arrangements in place at the Authority but are not as a result of identifying a significant weakness.

Current Year Issues

| Audit and Governance Committee meetings should have a populated agenda and not be combined with the main Authority | |
|---|--|
|  <p>The Audit and Governance Committee meetings are often combined with the main Authority, which could lead to a lack of detailed scrutiny normally provided at sub-committees.</p> | <p><u>Recommendation</u> Meetings of the Audit and Governance Committee should, if possible, be held separately to the main Authority. Minutes should be recorded as separate meetings, rather than being issued as one. This is to ensure the effective separation of the subcommittee from the main Authority.</p> <p><u>Management comment</u> In the past year, the Authority convened a combined meeting of the Authority and the Audit & Governance (A&G) committee, which was an exceptional circumstance. This was necessary to ensure that members were informed about matters that needed to be discussed and debated in Part II (in private, without the presence of the public and press). All members in attendance were able to scrutinize all items on the agenda, in contrast to the numbers at the A&G, a smaller sized committee. Given the small size of the Authority and the fact that many members are involved in other local Authority meetings and consideration to timings, the decision was made to combine the two meetings.</p> |

Prior Year Issues reported by the predecessor auditor – Ongoing

| Prior Year Recommendation - Governance (Prior year recommendation from Grant Thornton) | |
|--|--|
|  | |
| <p>Introduce an annual self-assessment effectiveness review of the Audit and Governance Committee which is the Committee considered to be Those Charged with Governance.</p> | <p><u>Progress 2022-23</u> Once completed, the outcome will be reported in the Annual Governance Statement</p> <p><u>2023-24 Update</u> A self-assessment has been created, but has yet to be reviewed and implemented.</p> <p><u>Bishop Fleming Conclusion</u> As the self-assessment has not yet been implemented, we consider this to be unresolved and will review next year.</p> |

| Prior Year Recommendation – Improving economy, efficiency, and effectiveness (Prior year recommendation from Grant Thornton) | |
|--|--|
|  | |
| <p>The Authority has 37 different performance indicators tracking a variety of different aspects of its performance. The Authority should seek to review its indicators and, where relevant, understand reasons where these have not been achieved. Where achievement is unrealistic, the Authority should consider revising the indicator to be achievable. Where this is inappropriate or impossible (e.g. for nationally-determined indicators), the Authority should agree specific actions to improve performance against indicators, especially those where performance is worsening. Risks to delivery of performance should be reflected in the Authority's risk register.</p> | <p><u>Progress 2022-23</u> A review is ongoing</p> <p><u>2023-24 Update</u> A review of the indicators has been undertaken, some are nationally set and out of our control. Those internally set have now been reviewed and methodologies written up with updated PI's now being monitored in 2024/25</p> <p><u>Bishop Fleming Conclusion</u> This recommendation will remain open until next year, when we will review the 2024/25 performance indicators.</p> |

Prior Year Issues reported by the predecessor auditor – Resolved

We suggest that the Authority sets a three-year Medium Term Financial Plan (MTFP) covering the years 2025/26, 2026/27 and 2027/28, for March 2024, so that it has a better medium-term view than its current two-year MTFP. (Governance)

(Prior year recommendation from Grant Thornton)



Prior Year Improvement

Other authorities, despite uncertainties, extend their MTFP longer than two years and may set the financial scene some 3-5 years in advance to invite further debate and direction. Given the Authority's uncertainty around the National Park Grant "flat funding" we suggest that the Authority sets a three-year MTFP, for March 2024, to the end of the financial year 2027/28.

2022-23 Management Comment

The duration of a local authority's medium-term financial plan can vary, and there is no universal standard for how many years it should cover, but typically span a period of three to five years. Management believes that taking on extra work, with limited resources, would simply emphasize the ongoing issues we are already cognizant of. However, we will consider the option to add an additional year to our MTFP scheduled for March 2024.

Bishop Fleming Conclusion

We have inspected the current MTFP, which covers three years. We consider this to be reasonable and consider the matter resolved.

We recommend that the Authority integrate its performance management and risk management frameworks through the mapping of risks to corporate objectives and rating the risk around the service delivery of these objectives. (Governance)

(Prior year recommendation from Grant Thornton)



Prior Year Improvement

Each risk on the Strategic Risk Register is linked to a specific category (either Performance, Strategy, Finance, or Governance) and has a description, control measures, and a risk score which is RAG-rated. Any additional control measures or resources required are identified. However, the Authority's risks are not mapped to the delivery of its corporate objectives in its business plan. The Authority's arrangements for performance management and risk management could be better streamlined so there is one integrated reporting framework for the Corporate Objectives, Business Plan, KPIs and the Strategic Risk Register.

2022-23 Management Comment

The recommendation is noted. The Leadership Team have agreed to review the format of the Business Plan to include a new section for performance indicators and will consider how to streamline risk management. The Head of Organisational Development met with a contact at Lake District National Park Authority to understand their approach and receive a demonstration of their KPI IT system.

2023-24 Management Comment

The Leadership Team determined not to map risks against each key action in the Business Plan. The Authority's Strategic Risk Register continues to be maintained and monitored on an ongoing basis and is reported to the Audit & Governance Committee twice a year.

Bishop Fleming Conclusion

We consider the Authority's performance and risk management frameworks to be appropriate for the size and complexity of the entity. We consider the issue to be resolved.

The Authority should re-score its strategic risks on the Risk Register to better reflect the Authority's true risk profile. (Governance)

(Prior year recommendation from Grant Thornton)



Prior Year Improvement

The new risk scoring methodology has increased the severity of the Authority's risk profile without a change in business practices. This change in the severity of the Authority's risk profile has not been picked up by Members nor management as part of the in-year monitoring of risk. The Head of Organisational Development agrees that visually this misrepresents the Authority's true risk profile. There were 2 red, 2 amber and 16 green in 2022; but now, in 2023, of the 20 risks there are 8 severe (orange), 11 material (yellow) and 1 manageable (green)

2022-23 Management Comment

The recommendation is accepted and work is underway to rescore the Strategic Risk Register for future monitoring and reporting.

2023-24 Management Comment

An assessment of the scoring has been completed with the scoring better reflecting the risks the Authority faces.

Bishop Fleming Conclusion

We have reviewed the Authority's revised scoring of residual risk and the mapping has been made more comparable with the 2022 scoring system, whilst maintaining the simplicity of scoring. We consider the matter to be resolved.

We suggest that the Authority discuss and determine the Authority's risk appetite for each of its 20 strategic risks. (Governance)

(Prior year recommendation from Grant Thornton)



Prior Year Improvement

The Authority needs to identify additional control measures that can be implemented along with any other resources that might be required to give a "Planned Residual Risk Rating" to show how the Authority is either reducing its risk profile or tolerating the level of risk.

However, on review of the Strategic Risk Register we found that of the 20 identified risks, control measures have reduced the severity of the risk in just 8 cases. The Authority has the option to treat, transfer, terminate or tolerate (known as the 4 T's) its risks depending on its "risk appetite" for each risk. The Authority has yet to determine its "risk appetite" and therefore may wish to clarify whether the "Planned Residual Risk" is appropriate for each of its 20 strategic risks.

2022-23 Management Comment

The Leadership Team will consider this recommendation at its next performance meeting to be held on 9th January 2024.

2023-24 Management Comment

Leadership Team and the Authority regularly review the Strategic Risk Register considering changing/prevaling circumstances, including assessing the appetite for risk against each identified on the Register.

Bishop Fleming Conclusion

We consider that the way in which the Leadership Team and the Authority review the Strategic Risk Register is appropriate in the context of the size and complexity of the Authority. We consider the matter to be resolved.

Prior Year Recommendation - Governance
(Prior year recommendation from Grant Thornton)



The Authority should maintain a register of all its key policy documents with dates of last review, to ensure that all key documents are regularly updated. This register should also document all named officers and job titles included in the policy to ensure that these are kept up to date.

Progress 2022-23

Work in progress. These policies are being updated.

2023-24 Update

The authority has created a database containing a list of the policies. This provides information on when the policy was reviewed, due to be reviewed and who responsible for the policy.

Bishop Fleming Conclusion

We have reviewed the Authority's new register of key policy documents, which includes all necessary information. We consider the matter to be resolved.



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NPA/AG/24/035

Dartmoor National Park Authority
Audit & Governance Committee

1 November 2024

Financial Management 1 April to 30 September 2024 and Forecast of Financial Outturn 2024/25

Report of the Head of Business Support

Recommendation: **That the content of the report be noted**

1 Monitoring and Management of Revenue Budgets (April to September 2024)

- 1.1 This report enables Members to monitor income and expenditure variations against the approved budget. Effective budgetary control is essential to ensure priorities are delivered in accordance with the Authority's plans. Budget Management is a dynamic process, resulting in the budget being subject to many variations, both favourable and unfavourable throughout the year.
- 1.2 The Authority's Financial Regulations provide delegated authority for the Chief Executive (National Park Officer) in consultation with the Chief Financial Officer to enact budget virement below £30,000. Above that sum, Members' approval would be sought.
- 1.3 Processes for sound budget management are well established within the Authority, with quarterly reports to the Leadership Team and detailed and continuous budget monitoring being carried out across all Directorates involving Heads of Service, spending officers and finance staff. This ensures the early identification of pressures and variances so that timely management action can be taken to adjust the budget and/or work programmes accordingly.

2 Forecast Outturn Position as at the 30 September 2024

- 2.1 The 2024/25 net budget was set at £4,234,913 (NPA/23/13) funded by National Park Grant (NPG) fees and charges and Earmarked Reserves. The Authority approved various transfers to reserves at the end of the 2023/24 financial year (NPA/AG/24/001) which are subsequently brought forward and allocated to the 2024/25 (in-year) budget so that projects can be completed.

- 2.2 During the development of the 2024/25 Budget and Medium-Term Financial Plan (MTFP), members were informed of the potential for £10 million in additional funding from Defra for all protected landscapes. It was anticipated that the Authority would receive £500,000 as a capital grant. After the budget was finalised, confirmation was received that the funding would be provided, with half allocated to capital and half to revenue, to be spent by the end of March 2025. This funding has enabled the Authority to reduce call from reserves to balance the 2024/25 budget and establish a moderate capital program, detailed in section 3 of this report.
- 2.3 Current projections, based on figures at the end of September (month 6) indicate that a surplus of £96,452 may arise. A Cost Centre summary can be found at Appendix 1 and a more detailed variance analysis against budget for each service area can be found at Appendix 2.
- 2.4 The Local Government Employers have agreed a pay increase of £1,290 and a 2.50% raise for all allowances, which we have factored in to our projected financial outlook.
- 2.5 The main variations and movements in the management accounts are set out below:

Salaries – Currently showing a surplus of £100,232. This relates to the pay award being less than anticipated (we budgeted for 4% across all staff but the costs of the now agreed settlement are less). We have also experienced difficulty and delays in recruiting staff which has generated vacancy savings (i.e. saving in pay between officer leaving and replacement starting). Whilst this eases the financial pressure on the Authority the delay in staff recruitment increases pressure on remaining staff and on delivery of services and key actions in the Business Plan (see NPA/24/036).

Travel and transport – Currently forecasting overspend of circa £6,651. The main costs have been in relation to hire of vehicles, which has been required particularly due to the lead time for Conservation Works Teams (CWT) new vehicle. This has been offset by the savings in travel and subsistence, as staff meetings with partners, other National Parks, conferences, and training are still predominately undertaken online.

Visitor Management – We anticipate that there will be an excess of approximately £35,000 in car parking revenue. The factors contributing to this increased income include the introduction of the traffic regulation order, an increase in car park fees (approved by Members), and the convenience for the public to make payments via RINGO. However, it's important to note that the income generated will be used to maintain carparks and the surrounding infrastructure.

Visitor Centres – The deficit observed in the visitor centre cost code can be attributed to the cleaning contract costs, which we tendered this year, and have come in higher than budgeted.

Retail – The forecast income generated from sales of stock is expected to be higher than budgeted. The new retail officer has been reviewing stock held, refreshing and updating goods for sale, as well as discounting old stock to generate a higher turnaround.

Development Management – The anticipated budget shortfall is primarily a result of increased staffing expenses associated with an external agency providing planning services to meet the rising demand in this specific service sector. Due to staff turnover additional costs have been experienced for training, recruitment and advertising costs. Planning appraisals costs have also been higher than expected. The projected planning income is expected to fall short of the target budget by approximately £15,000, but this is offset by the introduction of pre-app charges, which Members agreed to introduce (NPA/24/031). Given the demand-driven nature of this service, factors such as planning appraisals and public notices may undergo changes before the end of the year, and the inherently unpredictable nature of the planning process makes accurate forecasting difficult.

Land Management – This year, a major film production at Haytor Quarry generated income for the Authority. Filming-related income is not included in the budget due to the difficulty in estimating.

Legal – The additional expenditure relates to the costs of establishing the Dartmoor Foundation. The Authority engaged the services of a legal expert specialising in the creation of charitable foundations, as agreed by Members.

Corporate & Democratic Core – the underspend in this service area is attributed to the Backpack camping case and the recent Supreme Court hearing, during which Donate for Dartmoor saw a rise in donations.

- 2.6 Within the budget the Authority set aside a **Project Fund** balance of £75,000. At the time of writing this report, the balance remaining in the Fund is £19,740. Full utilisation of the Fund is anticipated by year-end, although some balances may be carried forward as projects can span more than one financial year. Bids made to the Fund and approved by Leadership Team are set out in the following table:

| Project Fund 2024/25 | £ |
|--|-----------------|
| Opening Balance | (75,000) |
| Marshalls | 20,000 |
| Princetown Arts Festival | 150 |
| Cornwood Notice Board | 200 |
| Dogs on Dartmoor | 2,500 |
| Erosion work | 6,125 |
| Erosion Holne | 12,000 |
| Haytor – visitor centre plans | 1,100 |
| Nights under the Stars equipment | 965 |
| Two Moors Way leaflet | 220 |
| State of the Park additional expenditure | 2,500 |
| Wistmans Wood Support | 2,000 |
| Additional work on public rights of way | 7,500 |
| Balance Remaining | (19,740) |

3 Capital Programme and Prudential Indicators

- 3.1 The Authority's current capital programme is as follows:

| Capital Scheme | 2024/25 Budget | 2024/5 Forecast | 2025/6 Budget |
|--|---------------------------|----------------------------|--------------------------|
| | £ | £ | £ |
| Replacement Vehicles for CWT and Rangers | 92,000 | 70,024 | 0 |
| Carpark Infrastructure | 0 | 49,050 | 0 |
| Meeting Room Public Recording System upgrade | 0 | 10,000 | 0 |
| Office equipment | 0 | 10,000 | 0 |
| Finance system | 0 | 15,000 | 0 |
| Other Capital projects | 0 | 95,926 | 0 |
| Total | 92,000 | 250,000 | 0 |

| Funded From | £ | £ | £ |
|--------------------------------------|-----------------|-----------|----------|
| Capital receipts and Vehicle Reserve | (92,000) | 0 | 0 |
| Capital Grant (Defra) | 0 | (250,000) | 0 |
| Total | (92,000) | 0 | 0 |

3.2 Rarely does the Authority have a capital programme, but as mentioned above, the additional funding from Defra has allowed the authority to have a moderate capital programme for 2024/25. All capital funding will be spent by March 2025.

4 Treasury Management Stewardship – mid year performance

4.1 In December 2021, the Chartered Institute of Public Finance and Accountancy (CIPFA) published a revised Code of Practice for Treasury Management and a revised Prudential Code. In compliance with the code, the Authority approves a Treasury Management Policy & Investment Strategy annually (NPA/24/14). This sets out the detail on how the function is to be carried out, and delegates overall management of it to the Chief Finance Officer.

4.2 The Authority seeks to operate its accounts in credit, and any short-term surplus funds are deposited with in our bank accounts or the Barclays Treasury Deposit Account. Various forecasts have to be made about the likely interest rate movements and cash flow variations and an estimate of likely income from investment receipts are included in each year's Revenue Budget.

The following table shows the outturn position for the previous six financial years, the current position and a forecast outturn for 2024/25

| 2018/19 Outturn | 2019/20 Outturn | 2020/21 Outturn | 2021/22 Outturn | 2022/23 Outturn | 2023/24 Outturn | 2024/25 Forecast |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|
| £23,505 | £23,726 | £5,488 | £386 | £24,157 | £105,296 | *£101,246 |

* Budget £100,000

5 Reserves

5.1 The level of the Authority's reserve balances is determined in part by our on-going work programmes and projects, see Appendix 3; and by using a risk-based analysis and methodology as set out at Appendix 4. Reserve funding is allocated or matched with expenditure according to project / programme requirements, but it should be noted that some projects straddle more than one financial year, or are dependent on

partnerships, where timing of spend is uncertain. Therefore, forecasting beyond the current year is subject to considerable change.

- 5.2 The following table, based on the current financial position, sets out what the earmarked reserves are likely to be as at 31 March 2025 (with a 2023/24 comparator). It should be noted that grants and contributions received in 2024/25 and not spent, are carried forward via reserves as committed expenditure and therefore cannot be used for any other purposes (than for that given). The majority of our reserve balances are held to fund specific projects, including partnerships and capital spending; or have been set up to mitigate against financial risk, for example loss of income, cuts in DEFRA funding or other externally imposed regulatory requirements e.g., changes in pay, terms and conditions.

| Actual 2023/24 | Earmarked Reserves | Forecast 2024/25 |
|---------------------------|---|-----------------------------|
| £ | | £ |
| (2,928,034) | Opening Balance | (3,083,400) |
| 93,763 | Use of reserves in year (appendix 3) | 1,041,759 |
| (216,621) | Contributions to reserves / carry forwards* | (531,942) |
| (32,508) | Capital Grant unapplied Reserve | 0 |
| (3,083,400) | Closing Balance (forecast) | (2,573,583) |
| (500,000) | General unallocated Reserve | (500,000) |

* Grants and contributions received from partners that are ring-fenced for specific projects i.e., committed expenditure

- 5.3 Reserve balances are closely monitored during the year and as we have now started the process of building the 2025/26 Budget and the Medium-Term Financial Plan (up to 2028) the balances are likely to change. Members will note that the current forecast for total reserve balances are anticipated to fall to circa £2.42m by the end of 2027, reflecting the fact that reserve balances are “working balances” and not just used to “save up funds” without proper purpose.

6 Sustainability and Equality Impact

- 6.1 Consideration is always given, when deciding which areas of expenditure should be supported, of the impact on under-represented groups, and the need to promote equal opportunities both as an employer and in respect of the services provided.

7 Conclusions

- 7.1 At present we are projecting an outturn surplus of £96,452 reflects a negative 2.21% variance from the revised budget. As stated, this surplus has been primarily due to the pay award being less than budgeted and vacancy savings. It is important to note that there may be further fluctuations between now and the end of the year which could cause the projected outturn figure to change.
- 7.2 The projected surplus needs to be considered against the fact that the revenue budget for 2024/25 included £409,047 from reserves. The additional £250,000 revenue grant from Defra (confirmed after the Authority had agreed the revenue budget) reduced the call on reserves to £159,047. The forecast outturn surplus of £96,452 further reduces the potential call on reserves to £62,595. It should also be noted that since the revenue budget was approved the Authority has approved the

use of up to £90,000 from reserves to support the Cut Hill excavation (to-date we have spent or committed £41,000). There is an option to use the projected underspend to pay for the Cut Hill excavation and associated micro-excavation rather than take money from reserves. We also have a potential legal costs bill should the Supreme Court judgement go against the Authority (a further potential call on reserves – there is an earmarked reserve for this purpose).

- 7.3 Members will receive the month 9 budget management report at the Audit and Governance meeting in February, and this will provide a more accurate year-end financial forecast. Members will be notified at the earliest opportunity, if any new budget pressures or significant variation are likely to occur. Action to fundamentally realign the budget is not recommended at this time. It should be noted that in-year savings are helping us to reduce the call on reserves, but this does not alter the fact that the revenue budget for 2024/25 and Medium-Term Financial Plan show a continuing reliance on reserves to set a balanced budget. This is not a long-term solution but as noted in the financial planning paper (NPA/24/XXX) we are in a period of considerable financial uncertainty which probably necessitates the use of reserves whilst we wait clarity on core funding in 2025/26 and beyond.

ANGELA STIRLAND

Background Papers

NPA/24/13: 2024/25 Net Revenue Budget, Medium Term Financial Plan & Capital Budget

NPA/23/14: Treasury Management Investment Strategy 2024/25

NPA/AG/24/001: Financial Outturn 2023/24

Attachments – Appendix 1 - Revenue Budget Monitoring Report Summary
Appendix 2 - Month 6 Variance Analysis
Appendix 3 - General and Earmarked Reserve Balances
Appendix 4 - Reserves: Risk Based Analysis

20241101 AS 2024-25 Fin Mgt Apr-Sept

| Functional Strategy | Original Budget 2024/25 £ | Budget Variation 2024/25 £ | Revised Budget 2024/25 £ | Actual & Committed Month 6 £ | Budget Remaining 2024/25 £ | Projected Outturn 2024/25 £ | Year End Deficit/ (Surplus) £ |
|---|---------------------------|----------------------------|--------------------------|------------------------------|----------------------------|-----------------------------|-------------------------------|
| Biodiversity | 175,248 | 18,836 | 194,084 | 98,946 | (95,138) | 191,558 | (2,526) |
| Land Management | 51,878 | 1,500 | 53,378 | 6,778 | (46,600) | 31,035 | (22,343) |
| ELMS | 0 | 0 | 0 | 1,541 | 1,541 | 1,541 | 1,541 |
| Farming in protected Landscapes | 0 | 0 | 0 | (658,951) | (658,951) | 0 | 0 |
| Woodlands | 30,842 | 2,400 | 33,242 | 13,466 | (19,776) | 34,061 | 819 |
| Headwaters project | 28,189 | 0 | 28,189 | 177,638 | 149,449 | 28,189 | 0 |
| Dartmoor Landscape Partnership | 20,196 | 0 | 20,196 | 66,557 | 46,361 | 20,196 | 0 |
| Peatlands Project | 0 | 0 | 0 | 23,943 | 23,943 | 0 | 0 |
| Engagement Ranger | 24,170 | 965 | 25,135 | 28,045 | 2,910 | 47,555 | 22,420 |
| Naturally Environment | 0 | 0 | 0 | 17 | 17 | 0 | 0 |
| Hill Farm Project | 66,291 | 0 | 66,291 | 60,327 | (5,964) | 69,095 | 2,804 |
| Natural Environment | 396,814 | 23,701 | 420,515 | (181,693) | (602,208) | 423,230 | 2,715 |
| Archaeology | 118,653 | 1,000 | 119,653 | 92,961 | (26,692) | 108,280 | (11,373) |
| Built Environment | 50,077 | 0 | 50,077 | 23,906 | (26,171) | 49,538 | (539) |
| Higher Uppacott | 7,532 | 225 | 7,757 | 3,550 | (4,207) | 3,515 | (4,242) |
| Cultural Heritage | 176,262 | 1,225 | 177,487 | 120,417 | (57,070) | 161,333 | (16,154) |
| Visitor Management | (38,113) | 56,437 | 18,324 | 91,145 | 72,821 | (2,353) | (20,677) |
| Access | 127,132 | 19,505 | 146,637 | (57,567) | (204,204) | 151,912 | 5,275 |
| Public Rights of Way | 128,502 | 10,508 | 139,010 | 65,164 | (73,846) | 129,897 | (9,113) |
| Sustainable Transport & Tourism | 2,500 | 0 | 2,500 | 0 | (2,500) | 2,500 | 0 |
| Recreation Management, Traffic & Transport | 220,021 | 86,450 | 306,471 | 98,742 | (207,729) | 281,956 | (24,515) |
| Visitor Centres | 248,886 | 1,100 | 249,986 | 157,609 | (92,377) | 266,113 | 16,127 |
| Retail | (33,540) | 0 | (33,540) | (35,995) | (2,455) | (49,610) | (16,070) |
| Communications | 181,211 | 1,575 | 182,786 | 103,467 | (79,319) | 191,440 | 8,654 |
| Education | 150,277 | 200 | 150,477 | 65,270 | (85,207) | 150,287 | (190) |
| Education, Information & Communication | 546,834 | 2,875 | 549,709 | 290,351 | (259,358) | 558,230 | 8,521 |
| Rangers | 528,192 | 21,700 | 549,892 | 227,758 | (322,134) | 492,601 | (57,291) |
| Conservation & Access Volunteers | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Conservation Works Service | 155,722 | 0 | 155,722 | 77,684 | (78,038) | 156,940 | 1,218 |
| Rangers, Estates & Volunteers | 683,914 | 21,700 | 705,614 | 305,442 | (400,172) | 649,541 | (56,073) |
| Development Management | 546,224 | 0 | 546,224 | 268,263 | (277,961) | 585,531 | 39,307 |
| Forward Planning & Community | 217,627 | 2,500 | 220,127 | 95,549 | (124,578) | 186,254 | (33,873) |
| Corporate and Democratic Core | 306,748 | 180 | 306,928 | 135,431 | (171,497) | 282,541 | (24,387) |
| Information Technology | 220,604 | 0 | 220,604 | 120,517 | (100,087) | 217,381 | (3,223) |
| Corporate Operating Costs | 136,908 | 2,000 | 138,908 | 122,826 | (16,082) | 135,566 | (3,342) |
| Administration and Finance | 210,942 | 0 | 210,942 | 97,628 | (113,314) | 212,017 | 1,075 |
| Legal & Democratic Services | 75,000 | 0 | 75,000 | 14,508 | (60,492) | 89,508 | 14,508 |
| Human Resources | 223,447 | 0 | 223,447 | 109,898 | (113,549) | 218,123 | (5,324) |
| Office Accommodation (Parke) | 154,797 | 23,000 | 177,797 | 102,952 | (74,845) | 183,031 | 5,234 |
| Office Accommodation (Princetown) | 43,771 | 25,839 | 69,610 | 38,302 | (31,308) | 68,689 | (921) |
| Corporate Services | 1,065,469 | 50,839 | 1,116,308 | 606,631 | (509,677) | 1,124,315 | 8,007 |
| Project Fund | 75,000 | (55,260) | 19,740 | 0 | (19,740) | 19,740 | 0 |
| Total Net Expenditure | 4,234,913 | 134,210 | 4,369,123 | 1,739,133 | (2,629,990) | 4,272,671 | (96,452) |

| Funded By: | £ | | | £ | £ | £ | £ |
|--|--------------------|------------------|--------------------|--------------------|------------------|--------------------|----------|
| National Park Grant | (3,825,865) | (250,000) | (4,075,865) | (3,271,071) | 804,794 | (4,075,865) | 0 |
| From Reserves per Budget | (409,048) | 250,000 | (159,048) | | 159,048 | (159,048) | 0 |
| Other Reserve Movements: | 0 | (15,243) | (15,243) | 0 | 15,243 | (15,243) | 0 |
| B/Fwd orders and commitments | | (118,967) | (118,967) | 0 | 118,967 | (118,967) | 0 |
| Grants and Contributions to allocate at year end | | | | | | 0 | 0 |
| Carry forwards at Year end | | | 0 | 0 | 0 | 0 | 0 |
| Total | (4,234,913) | (134,210) | (4,369,123) | (3,271,071) | 1,098,052 | (4,369,123) | 0 |

| | | | | | | | |
|--|----------|----------|----------|--------------------|--------------------|-----------------|-----------------|
| Budget Variation - (Under) / Over Spend | 0 | 0 | 0 | (1,531,938) | (1,531,938) | (96,452) | (96,452) |
|--|----------|----------|----------|--------------------|--------------------|-----------------|-----------------|

| VARIANCE ANALYSIS | Salaries | Travel & Subsistence | Premises | Transport | Supplies & Services | Expenditure Overspend (Underspend) | Grants | Sales Fees & Charges | Income Deficit (Surplus) | Total Variance Deficit (Surplus) | Explanation |
|--|------------------|----------------------|----------------|----------------|---------------------|------------------------------------|------------------|----------------------|--------------------------|----------------------------------|--|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| BIO-DIVERSITY | (13,533) | (487) | | 0 | (460) | (14,480) | 11,954 | | 11,954 | (2,526) | Vacancy savings, staff on lower pay scales and reduced pay award predictions than budgeted |
| LAND MANAGEMENT | (143) | (629) | | | (129) | (901) | 0 | (21,442) | (21,442) | (22,343) | Filming income |
| ELMS | 1,511 | | | | 30 | 1,541 | | | 0 | 1,541 | Final staffing costs re test and trials |
| FARMING IN PROTECTED LANDSCAPES | | | | | | 0 | | | 0 | 0 | |
| WOODLANDS | (117) | 843 | | | 93 | 819 | 0 | | 0 | 819 | |
| HEADWATERS PROJECT | 0 | | | | | 0 | | | 0 | 0 | |
| DARTMOOR LANDSCAPE PARTNERSHIP | (12,700) | | | | 49,032 | 36,332 | (36,332) | | (36,332) | 0 | |
| PEATLANDS PROJECT | | | | | | 0 | | | 0 | 0 | |
| ENGAGEMENT RANGER | 13,613 | | | 8,274 | 533 | 22,420 | | | 0 | 22,420 | Staffing costs funded from reserves |
| NATURAL ENVIRONMENT PAY & TRAVEL | | | | | | 0 | | | 0 | 0 | |
| FACILITATION FUND | | | | | | 0 | | | 0 | 0 | |
| HILL FARM PROJECT | (900) | 1,965 | | 540 | 11,784 | 13,389 | (10,585) | | (10,585) | 2,804 | to be met from Hill Farm ring fenced reserves |
| NATURAL ENVIRONMENT | (12,269) | 1,692 | 0 | 8,814 | 60,883 | 59,120 | (34,963) | (21,442) | (56,405) | 2,715 | |
| ARCHAEOLOGY | (15,023) | (374) | | 0 | 593 | (14,804) | 3,431 | 0 | 3,431 | (11,373) | Staff expenditure lower than budgeted |
| BUILT ENVIRONMENT | (235) | (300) | | | (4) | (539) | | 0 | 0 | (539) | |
| UPPACOTT | | 405 | (3,482) | | 0 | (3,077) | | (1,165) | (1,165) | (4,242) | Maintenance and repair less than budgeted |
| CULTURAL HERITAGE | (15,258) | (269) | (3,482) | 0 | 589 | (18,420) | 3,431 | (1,165) | 2,266 | (16,154) | |
| VISITOR FACILITIES | (234) | (250) | 1,612 | 0 | 16,148 | 17,276 | 0 | (37,953) | (37,953) | (20,677) | Car parking income forecast to be more than budgeted. Supreme court costs |
| ACCESS & RECREATION | 5,726 | (285) | | 402 | 174,432 | 180,275 | (175,000) | | (175,000) | 5,275 | Additional staffing costs - Max Piper |
| PROW | (13,114) | 0 | | | 7,201 | (5,913) | (3,200) | | (3,200) | (9,113) | staff savings due to pay award being lower than budgeted |
| SUSTAINABLE TOURISM & TRANSPORT | 0 | 0 | | | 0 | 0 | | 0 | 0 | 0 | |
| RECREATION MANAGEMENT | (7,622) | (535) | 1,612 | 402 | 197,781 | 191,638 | (178,200) | (37,953) | (216,153) | (24,515) | |
| VISITOR CENTRES | 928 | 918 | 17,272 | | (2,984) | 16,134 | | (7) | (7) | 16,127 | Cleaning contract |
| RETAIL | 6,280 | (200) | | | 111 | 6,191 | | (22,261) | (22,261) | (16,070) | Forecast income generated more than budgeted |
| COMMUNICATIONS | (5,258) | (550) | | | 14,482 | 8,674 | | (20) | (20) | 8,654 | Website platform upgrade and staff savings |
| NATURALLY HEALTHY DARTMOOR | | | | | | 0 | | | 0 | 0 | |
| EDUCATION | 2,131 | (406) | | (350) | 6,555 | 7,930 | (8,640) | 520 | (8,120) | (190) | |
| PROMOTING UNDERSTANDING | 4,081 | (238) | 17,272 | (350) | 18,164 | 38,929 | (8,640) | (21,768) | (30,408) | 8,521 | |
| RANGERS | (52,491) | 210 | 174 | (2,390) | 13,879 | (40,618) | (16,000) | (673) | (16,673) | (57,291) | Marshall costs, staff vacancy savings |
| CONSERVATION & ACCESS VOLUNTEERS | | | | | | 0 | | | 0 | 0 | |
| CONSERVATION WORKS SERVICE | (1,384) | 6 | 494 | 5,197 | (2,958) | 1,355 | | (137) | (137) | 1,218 | Vehicle hire costs. Estates vehicle on order and to be met from capital funds |
| RANGERS, ESTATES & VOLUNTEERS | (53,875) | 216 | 668 | 2,807 | 10,921 | (39,263) | (16,000) | (810) | (16,810) | (56,073) | |
| DEVELOPMENT MANAGEMENT | 29,261 | (106) | | 0 | 6,646 | 35,801 | | 3,506 | 3,506 | 39,307 | Additional staffing costs - agency. Planning fees income less than budgeted. Cave Shrimp study ring fenced funds in reserves. Staff training and planning appraisal more than budgeted |
| DEVELOPMENT MANAGEMENT | 29,261 | (106) | 0 | 0 | 6,646 | 35,801 | 0 | 3,506 | 3,506 | 39,307 | |
| FORWARD PLANNING & COMMUNITY | (35,366) | (665) | | 0 | 2,168 | (33,863) | | (10) | (10) | (33,873) | Vacancy savings, staff on lower pay scales and reduced pay award predictions than budgeted |
| FORWARD PLANNING | (35,366) | (665) | 0 | 0 | 2,168 | (33,863) | 0 | (10) | (10) | (33,873) | |
| CORPORATE CENTRE | (2,896) | (3,128) | | 213 | 5,272 | (539) | | (23,848) | (23,848) | (24,387) | Donate for Dartmoor income and treasury deposit. NPP facilitation for sister park |
| CORPORATE & DEMOCRATIC CORE | (2,896) | (3,128) | 0 | 213 | 5,272 | (539) | 0 | (23,848) | (23,848) | (24,387) | |
| INFORMATION TECHNOLOGY | (1,671) | (700) | | 0 | (852) | (3,223) | | 0 | 0 | (3,223) | Staff vacancy savings |
| CORPORATE OPERATING COSTS | | | 0 | (1,314) | (1,921) | (3,235) | | (107) | (107) | (3,342) | Printing and stationary savings |
| ADMIN & FINANCE | 1,075 | 0 | | | 0 | 1,075 | | 0 | 0 | 1,075 | Staffing costs |
| LEGAL | 0 | 0 | | | 14,653 | 14,653 | | (145) | (145) | 14,508 | Dartmoor Foundation setup legal costs to be met from reserves or in year savings |
| HUMAN RESOURCES | (5,737) | (188) | | | 2,601 | (3,324) | | (2,000) | (2,000) | (5,324) | Staffing savings due to reduced staff pay award offer compared to budget |
| OFFICE ACCOMMODATION (PARKE) | 45 | 0 | 4,189 | | | 4,234 | | 1,000 | 1,000 | 5,234 | Intruder Alarm Panel replacement |
| OFFICE ACCOMMODATION (PRINCETOWN) | 0 | | (921) | | | (921) | | 0 | 0 | (921) | |
| CORPORATE SERVICES | (6,288) | (888) | 3,268 | (1,314) | 14,481 | 9,259 | 0 | (1,252) | (1,252) | 8,007 | |
| Reserve movements | | | | | 0 | 0 | | | 0 | 0 | |
| | | | | | 0 | 0 | | | 0 | 0 | |
| | | | | | 0 | 0 | | | 0 | 0 | |
| REVENUE EXPENDITURE | (100,232) | (3,921) | 19,338 | 10,572 | 316,905 | 242,662 | (234,372) | (104,742) | (339,114) | (96,452) | |

GENERAL FUND RESERVE BALANCES

Appendix 3 to Report No. NPA/24/035

| GENERAL FUND RESERVE BALANCES | 2023/24 Closing Balance | 2024/25 Transfers Out | 2024/25 Transfers within | 2024/25 Transfers In | 2024/25 Closing Balance | 2025/26 Forecast Movements | 2026/27 Forecast Movements | 2026/27 Forecast Closing Balance | Notes |
|---|-------------------------------|-----------------------------|--------------------------------|----------------------------|-------------------------------|----------------------------------|----------------------------------|---|--|
| | £ | | | | | £ | £ | £ | |
| Ringfenced External Grants & Contributions with Restrictions | | | | | | | | | |
| Hill Farm Project (Princes Countryside Fund) | (58,955) | 2,804 | | | (56,151) | | | (56,151) | Cash balances are carried forward at each year end as allocated to expenditure |
| Communities Fund Grant (from District Councils) | (95,567) | | | | (95,567) | 47,784 | 47,783 | 0 | Cash balances are carried forward at each year end as allocated to expenditure |
| Beacon Park affordable housing | (102,200) | | | | (102,200) | | | (102,200) | to be used for affordable housing within the next 5 years |
| DCLG - Neighbourhood Planning Grant | (10,000) | | | | (10,000) | | | (10,000) | Community planning referendums |
| DCLG - Unringfenced Grants | (84,940) | | | | (84,940) | | | (84,940) | |
| Donate for Dartmoor Balances (public donations) | (46,175) | 15,243 | | | (30,932) | | | (30,932) | Cash balances are carried forward at each year end as allocated to expenditure |
| Cave Shrimp S106 | (4,000) | 4,000 | | | 0 | | | 0 | |
| Moor Medieval book sales | (3,027) | | | | (3,027) | | | (3,027) | |
| Defence infrastructure - River Tavey bridge feasibility | (5,000) | | | | (5,000) | | | (5,000) | |
| Budget Management Fund - Provisions (risk based) | | | | | | | | | |
| Employees | (52,000) | | | | (52,000) | | | (52,000) | See risk assessment for breakdown |
| Costs and Awards: Appeals/Public Enquiries/Litigation | (320,000) | | | | (320,000) | | | (320,000) | See risk assessment for breakdown |
| Loss of Income and Inflation | (34,500) | | | | (34,500) | | | (34,500) | See risk assessment for breakdown |
| Invest to Save and / or Generate Projects | (33,733) | | | | (33,733) | | | (33,733) | |
| Climate Change /Emergency Declaration | (50,000) | | | | (50,000) | | | (50,000) | |
| Annual Revenue Outturn | (907,633) | 409,047 | | (250,000) | (748,586) | 510,035 | | (238,551) | additional revenue funds from DEFRA |
| Capital Expenditure Fund | | | | | | | | | |
| Vehicles - Sinking Fund - Replacement | (102,266) | | | | (102,266) | | | (102,266) | Ranger vehicles |
| Property - Sinking Fund - Repairs & Maintenance | (200,000) | | | | (200,000) | | | (200,000) | |
| Capital Grant Defra | 0 | 250,000 | | (250,000) | 0 | | | 0 | Capital funds from DEFRA |
| Known Commitments | | | | | | | | | |
| National Park Management Plan | (25,590) | 25,590 | | | 0 | | | 0 | |
| Conservation Volunteers - DNPA Commitment | (5,000) | | | | (5,000) | | | (5,000) | C/fwd from 2019/20 to be used as match funding |
| Local Plan | (20,000) | | | | (20,000) | | | (20,000) | |
| Commitments to carry forward | (118,967) | 118,967 | | | 0 | | | 0 | |
| Capital Receipts Unapplied | (20,769) | | | (31,942) | (52,711) | | | (52,711) | Ranger vehicle sold |
| Capital Grants Unapplied | (32,508) | 32,508 | | | 0 | | | 0 | Buckfastleigh Common |
| Match Funding Reserve | | | | | | | | | |
| Cash Flow management of external funding bids | (236,500) | | 20,000 | | (216,500) | | | (216,500) | To cover cash flow delay when claiming in arrears |
| Archaeological Excavation on Dartmoor | (90,000) | 90,000 | | | 0 | | | 0 | NPA/24/23 |
| South West Peatland Partnership | (125,000) | | | | (125,000) | | | (125,000) | NPA/21/020 |
| Dartmoor Trust digitising DNPA photographic archive | (20,000) | | | | (20,000) | | | (20,000) | |
| Dartmoor Foundation | (150,000) | 93,600 | 6,400 | | (50,000) | 50,000 | | 0 | |
| Dynamic Landscape | (100,000) | | (20,000) | | (120,000) | | | (120,000) | NPA/24/032 |
| Unallocated fund balance | (29,070) | | (6,400) | | (35,470) | | | (35,470) | |
| Total Earmarked Reserves | (3,083,400) | 1,041,759 | 0 | (531,942) | (2,573,583) | 607,819 | 47,783 | (1,917,981) | |
| General Reserve (unallocated emergency reserve) | (500,000) | | | | (500,000) | | | (500,000) | |
| Total General Fund Balance | (3,583,400) | 1,041,759 | 0 | (531,942) | (3,073,583) | 607,819 | | (2,417,981) | |

| 2023/24 RESERVES: RISK BASED ANALYSIS | Risk Level | Rate | 2024/25 Opening Balance £'000 | 2024/25 Closing Balance £'000 |
|--|------------|--------|----------------------------------|----------------------------------|
| Grants & Contributions with Restrictions carried forward: Grants & Contributions with Restrictions | N/A | Actual | (409) | (388) |
| Employees: Maternity / Paternity Cover / Pay Awards | Low | Est. | (52) | (52) |
| Costs & Awards: Appeals / Public Enquiries / Litigation | High | Est. | (320) | (320) |
| Loss of Income and / or Price Increases: Reduced Sales, Fees & Charges or Inflation cost | Medium | Est | (35) | (35) |
| Capital - Property: Repairs & maintenance (sinking fund) | High | Est. | (200) | (200) |
| Capital - Vehicles Provision for future replacement of vehicles (sinking fund) | Low | Est. | (102) | (102) |
| Capital Receipts Reserve | N/A | Actual | (21) | (53) |
| Capital Grants Unapplied | N/A | Actual | (33) | 0 |
| Climate Change | N/A | Actual | (50) | (50) |
| Known Commitments/Contracts National Park Management Plan | N/A | Actual | (26) | 0 |
| Contracts - work in progress | N/A | Actual | (144) | (25) |
| Match Funding Reserve Cash Flow Management of Externally funded projects | N/A | Actual | (236) | (216) |
| Archaeological Excavation on Dartmoor | N/A | Actual | (90) | 0 |
| South West peatland Partnership | N/A | Actual | (125) | (125) |
| Dartmoor Trust digitising DNPA photographic archive | N/A | Actual | (20) | (20) |
| Dartmoor Foundation | N/A | Actual | (150) | (50) |
| Dynamic Landscape | N/A | Actual | (100) | (120) |
| Unallocated fund balance | N/A | Actual | (29) | (35) |
| Revenue Invest to save and / or Generate Projects | N/A | Actual | (34) | (34) |
| Revenue Outturn Surplus - to be reallocated | N/A | Actual | (907) | (749) |
| General Reserve - Minimum amount to cover unanticipated costs / emergencies | N/A | Actual | (500) | (500) |
| Total Reserve Balance | | | (3,583) | (3,074) |



NPA/24/036

Dartmoor National Park Authority

1 November 2024

Business Plan Monitoring 2024/25

Report of the Head of Organisational Development

Recommendation : **That Members note the content of the report and comment on performance against the key actions identified in the 2024/25 Business Plan**

1 Purpose of the Report

- 1.1 This report informs Members of the Authority's performance against the key actions identified in the Business Plan for 2024/25.
- 1.2 The Authority uses a spreadsheet (traffic light system) to track progress which is reviewed by Leadership Team each quarter. A copy of the Business Plan monitoring spreadsheet for 2024/25 is attached in Appendix 1.
- 1.3 Members will be aware that whilst this report focuses on specific key actions, the current Business Plan also recognises that the Authority's core business continues on a daily basis.

2 Performance against Key Actions

- 2.1 The Business Plan 2024/25 identifies 21 key actions relating to the following priorities for the Authority:
 1. Better for Nature
 2. Better for Cultural Heritage
 3. Better for Farming and Forestry
 4. Better for People
 5. Better for Communities and Business
 6. Be an excellent organisation
- 2.2 The number of key actions highlights the breadth of the work of the Authority and Members will note the nature of the key actions ranges from specific short-term projects to longer term strategic goals, each requiring different levels of officer and Member input and commitment.
- 2.3 Progress made against the 21 key actions is summarised below:

| Progress | No. | % |
|--|------------|-----------|
| On target / completed | 11 | 53 |
| Delayed / behind schedule | 7 | 33 |
| Unlikely to complete / will not be completed | 3 | 14 |

2.4 The key actions which are unlikely to be completed in 2024/25 are detailed below:

| | |
|-----------|---|
| 14 | Digital National Park Dartmoor has been incorporated into a Type C area and the contract for this has been awarded to Openreach. We are seeking clarity on the process, premises that will be connected and timescale and how Building Digital UK (BDUK) took account of their duty to further National Park purposes in reaching this decision. To-date we have had no specific feedback on the Digital National Park proposal from Defra, the Department for Skills, Innovation & Technology or BDUK. The Type C contract is unlikely to deliver at the speed and scale of the Digital National Park proposal and will not include the mobile connectivity element that was included in the Digital National Park proposal. |
| 19 | Integrated Management Plans for land owned by the Authority This is a key piece of work which it is recognised has been delayed due to other commitments. Recognising this the Director of Conservation and Communities is creating a brief for a third party to deliver this piece of work on our behalf. |
| 21 | Implement a new financial system The Authority's financial system is provided by Devon County Council, and the project timeframe is outside of our control. The 'go live' date has been delayed and is to be determined. |

2.5 Members will note that 33% of the remaining key actions (7 of 21) are delayed or behind schedule. Leadership Team closely monitor workloads across the Authority and provide additional support or reprioritise work programmes as required. Staff turnover and recruitment to certain posts remain significant factors that affect delivery of some key actions.

2.6 Further commentary regarding some other key actions is provided below:

Peatland Restoration (Key Action 1)

Peatland restoration plans were submitted and approved over the summer months but there has still been no confirmation of the extension to the Nature for Climate Peatland Grant Scheme (NCPGS) from Natural England which is causing uncertainty for the team and associated works post March 2025.

Natural Flood Management (Key Action 2)

Whilst the Business Case through to 2033 is yet to be signed off by the Environment Agency they have provided assurances that there are monies for the work across various catchments until 2027. We are seeking further written confirmation to give the team and the land managers reassurance that the work will take place.

Deliver landscape scale nature enhancement (Key Action 3)

The Walkham Valley Landscape Recovery scheme has unfortunately not been able to successfully recruit to the position of manager. The job advert did also ask for consultants to apply to undertake this work, but budget and experience precluded those who did show an interest. Work has been undertaken by DNPA staff and the job role altered slightly to offer greater clarity and direction.

Dartmoor Hill Farm Project (Key Action 8)

The Dartmoor Hill Farm Project has been successful in being awarded Natural Environment Investment Readiness Funds (NEIRF) to deliver its project 'Boundary Boost'. Boundaries are a key feature of our small field systems on Dartmoor providing a rich ecological and cultural landscape. The ambition, through NEIRF, is to design a new innovative model that can enhance the environment and boost farm incomes by complementing the Sustainable Farming Incentive (SFI) scheme, for example.

- 2.7 Members are invited to analyse the Business Plan monitoring spreadsheet and question or seek assurances regarding the delivery of the 2024/25 Business Plan.

3 Equality and Sustainability Impact

- 3.1 The Authority seeks to treat all people equally, honestly, and fairly in any of its business activities, including partners, visitors, suppliers, contractors, service users. There are no specific impacts arising from this report.

4 Financial Implications

- 4.1 There are no financial implications arising directly from this report.

5 Conclusion

- 5.1 Members will note that the Authority has made satisfactory progress against most of the key actions in the Business Plan 2024/25 during the first half of the business year.
- 5.2 The report also highlights that the Leadership Team has identified issues that are having an ongoing impact upon delivery. Leadership Team also recognises the need to provide additional support, communication and understanding to ensure that staff can manage and work effectively.

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| Action No. | Key Action | Lead Officer | Quarter 1 (April, May, June) | Quarter 2 (July, August, September) | Quarter 3 (October, November, December) | Quarter 4 (January, February, March) |
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| BETTER FOR NATURE | | | | | | |
| 1 | Peatland restoration - work with the South West Peatland Partnership to deliver an agreed programme of peatland restoration Outcome sought: Restoration and enhancement of 1,000 ha of peatland on Dartmoor by 2026 to deliver multiple benefits including increased local capacity to undertake the restoration work and thus support a 'circular economy'. | JAZZA | Milestone: Design and submit additional and revised restoration plans to Natural England for 2024/5 restoration season by end June 2024. Subject to South West Water (SWW) confirmation, these sites will likely include Cranmere Pool, Blacklane Mire, Naker's Hill, Red Lake North. Actual progress: Restoration plans have been revised for 2024/25 season, with sites due to start up again in early August. DNPA officers will be managing Cranmere Pool and Hangingstone Hill restoration sites. Natural England have also confirmed funding extension until 2026, subject to a competitive bid. | Milestone: Complete restoration planning and secure contractors for 2024/5 restoration season delivery. Subject to SWW confirmation and Natural England approval, sites to include Hangingstone Hill (continued from 2023/4 season), Tavy Head (continued from 2023/4 season), Cranmere Pool, Blacklane Mire, Naker's Hill, Red Lake North. Begin restoration works from August 2024. Actual progress: Planned works completed at Hangingstone Hill in August 2024, and works continuing at Tavy Head site. Restoration plans completed for Cranmere Pool, with works due to begin w/c 14th October 2024. Restoration plans still in progress for Lancombe Head (South of Great Gnat's Head), and Great Gnat's Head expansion, in collaboration with South West Peatland Partnership and National Trust. Project funding not confirmed beyond March 2025, posing risk to staff retention and delivery momentum. | Milestone: Continue delivering restoration works at approved sites. Subject to SWW confirmation and Natural England approval, sites to include Hangingstone Hill (continued from 2023/4 season), Tavy Head (continued from 2023/4 season), Cranmere Pool, Blacklane Mire, Naker's Hill, Red Lake North. Begin restoration works from August 2024. Actual progress: | Milestone: Complete restoration at approved sites. Subject to SWW confirmation and Natural England approval, sites to include Hangingstone Hill (continued from 2023/4 season), Tavy Head (continued from 2023/4 season), Cranmere Pool, Blacklane Mire, Naker's Hill, Red Lake North. Begin restoration works from August 2024. Actual progress: |
| 2 | Natural Flood Management – working with the Environment Agency and others to deliver natural flood management schemes Outcome sought: Use of natural flood management measures within key catchments that reduce the risk of flooding, improve hydrological systems and deliver other public benefits in a way that supports local communities and the 'circular economy'. | JAZZA | Milestone: Receive approval for EA Business Case to secure funding for Natural Flood Management for Dartmoor's priority catchments until 2033. Continue creating project pipeline in priority catchments and create engagement plan, and delivering capital works wherever possible. Priority catchments include Yealm, Erme, Bovey, East and West Okement, Mardle and Dean Burn, Hanger Down, Colley Brook and the Black Brook. More specific targets will be determined by the EA Business Case requirements, once it is approved. Actual progress: EA have submitted their Business Case for internal review, however it has not yet been submitted for final approval. The EA have agreed to hiring an additional Project Officer 1 FTE and 0.5 FTE archaeologist post, once the Business Case has been approved. | Milestone: In all priority catchments, continue building project pipeline, completing preparatory surveys and consents, and delivering capital works. Actual progress: Environment Agency Business Case to secure long-term capital funding for project, still not confirmed, however have been reassured staff costs are secure until 2027, and can continue to recruit additional posts, as planned. Upcoming works of over 2000 trees to be planted at Harford Moor in November 24; feasibility surveys completed to understand potential work at Parke, Wild Water project at Yarner beginning, ready to go on gully and mire restoration at Mardle Head. | Milestone: In all priority catchments, continue building project pipeline, completing preparatory surveys and consents, and delivering capital works. Actual progress: | Milestone: In all priority catchments, continue building project pipeline, completing preparatory surveys and consents, and delivering capital works. Actual progress: |
| 3 | Deliver landscape scale nature enhancement Outcome sought: Nature enhancement at a landscape scale is underpinned by dynamic natural processes and we have viable farming and forestry businesses that have delivery of public benefits at their heart. | CG | Milestone: Recruit Walkham Valley Landscape Recovery posts, complete enrolment and begin stakeholder consultation. Work with other Landscape Recovery Projects on Dartmoor to ensure an integrated approach. Increase stakeholder engagement with Erme and Yealm catchments to assess Landscape Recovery interest for round 3. Scope Dart Landscape Recovery feasibility. Actual progress: Enrolment complete and Walkham Landscape Recovery began July 1st. No success with recruiting 2 posts setting project back and increasing pressure on existing staff. Progress being made but slower than intended. Working closely with other Dartmoor LRs. Great support from stakeholders for Erme & Yealm catchment approach. Dart opportunities discussed and progressing | Milestone: Develop and submit round 3 Landscape Recovery application if viable. Employ third staff member for Walkham Valley Landscape Recovery and continue leading development phase. Provide resource for East Dartmoor Landscape Recovery and support to East Dartmoor Landscape Recovery. Actual progress: Round 3 still unannounced but meetings held to scope and progress two potential Landscape Recovery projects on Erme & Yealm and Dart. Progress with Walkham slow due to recruitment difficulties. One officer recruited but advertising for Project Manager. Will not employ Green Finance Officer but deliver through consultant. Outline proposal now developed for Walkham and tested with farmers. Resource required for East Dartmoor Landscape Recovery significant across organisation. | Milestone: Deliver Walkham Valley Landscape Recovery and support East Dartmoor Landscape Recovery. Submit application for round 3 if progressed. Actual progress: | Milestone: Deliver Walkham Valley Landscape Recovery and support East Dartmoor Landscape Recovery. Actual progress: |
| 4 | Support key species Outcome sought: An abundance and diversity of species on Dartmoor, which are widespread and thriving. This will include work on species reintroduction. | CG | Milestone: Support delivery of reintroduction projects including pine marten and curlew. Actual progress: Pine marten project on track with secure budget and first reintroductions on Dartmoor in Autumn 24. Curlew project on track but returning birds not being seen. | Milestone: Begin work on species strategy, scoping, resources and literature review. Manage contract for invasives Actual progress: Invasives complete for year. Pine martens successfully released on Dartmoor and tracking started which DNPA are assisting with. Yr 4 of curlew recovery complete but report indicates limited success due to predation. Species strategy underway. | Milestone: Assist with initial pine marten reintroductions. Complete consultation with stakeholders and task and finish group to inform species strategy. Plan invasives legacy post 24. Actual progress: | Milestone: Support species work for Walkham Valley Landscape Recovery. Continue pine marten support and assist with monitoring if required. Finalise species strategy. Actual progress: |
| 5 | Better for Cultural Heritage Outcome sought: Dartmoor's cultural heritage is protected, well managed and in good condition. The significance of the historic environment will be understood by both those living and working on Dartmoor and by visitors. | CG | Milestone: Preparation for excavation. Complete Our Upland Commons Piles Hill investigations. Secure Adopt a Monument and Monument Management Schemes for year. Actual progress: Piles Hill excavation complete. Preparation for Cut Hill excavation underway and funding secured. | Milestone: Undertake excavation. Identify funding opportunities for Holwell excavation - timeframe for excavation to be determined. Actual progress: Excavation successfully complete at Cut Hill and cist in storage. Post excavation will start in Q3, fundraising underway to finance. Funding for Historic England post will be terminated after this year, review to be held in Q3 | Milestone: Post excavation works. Practical works on site including Merrivale, Challacombe and Natter Down. Volunteers to start significance work around stream works. Evaluate feedback from PAL review, draft new definition and strategy. Actual progress: | Milestone: Post excavation works. Completion of scheduled and reactive practical monuments works. Actual progress: |
| 6 | Work with partners to implement the recommendations from the Fursdon Review Outcome sought: Viable farming and forestry systems that sustain and enhance a high-quality environment, enhance nature, store and sequester carbon, produce healthy food, high quality fibre and other products, and deliver a wide range of public goods. | KB | Milestone: Work with partners to ensure a positive Government response to the Fursdon Review which provides partners/ local stakeholders with a mandate to take forward the recommendations in the review and the agreed priorities around a land use framework; Dartmoor Observatory; 'heads and minds' engagement; and work on grazing regimes. Future milestones depend on the Government response and the potential remit of the Land Use Management Group and liaison with the independent chair of the Group (when appointed by Defra) Actual progress: Priorities for the Government response were developed with partners and submitted to Defra. Local MPs were briefed. General Election delayed the recruitment of a Chair for the new Dartmoor Land Use Management Group | Milestone: TBC - No milestone set as dependent on response of the new Government to the Fursdon Review Actual progress: New Government has approved the establishment of a Dartmoor Land Use Management Group and determined that the Chair will be appointed via an open recruitment process rather than by direct political appointment. The Authority has submitted costings to Defra for the provision of the secretariat to support the Land Use Management Group and made the case that this should be paid via National Park Grant to enable budget flexibility. | Milestone: Future milestones will depend on the establishment of the Dartmoor Land Use Management and the terms of reference for this group. Actual progress: | Milestone: TBC - refer to Quarter 1 Actual progress: |

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| 7 | Deliver Farming in Protected Landscapes (FiPL) Outcome sought: FiPL will help support a farmed landscape that contributes to the Dartmoor Partnership Plan Vision across all of its themes. | JS | Milestone: Identify a range of case studies that communicate aims & opportunity for FiPL over the coming year, publicise these. Hold first open 'drop in' event with focus on new applicants. Achieve 40% of grant allocation committed. Contribute to Defra national publicity for FiPL. Complete headline output figures, to Defra on time and publicise locally. Working on filling any gaps on output achieved and gathering local impact stories. Maintain regular contact with SW/other PLs. Actual progress: Selection of case studies identified to communicate range of impact from FiPL programme, these are in production. Successful drop in event held, 12 attended leading to 2 applications approved so far with another 4 in draft. Nearly 60% grant committed by end June with a full agenda for next Local Assessment Panel in July. No publicity shared or requested by Defra this quarter but we did in 2023-4 Q4. Headline figures for 2023 complete, submitted and shared with DNPA Comms colleagues. Team attended regional meeting with Defra FiPL team at Exmoor and speak to SW protected landscape colleagues monthly. | Milestone: By end of quarter 75% grant allocation committed. Continue collection and communication of local impact/case studies, maintaining all records of output achieved and supporting Defra and other comms. Feedback from Virtual Fencing knowledge exchange group shared. Maintain regular contact with SW/other PLs. Actual progress: 100% of grant allocation committed well before end of quarter, significant increase in number and ambition of applications this year. Bid for additional funding round 1 Defra FiPL national pot, received £20k (maximum application amount), bid for 2nd round £9.5k (maximum application amount) has been accepted (not confirmed at time of writing). Team take part in monthly calls for SW FiPL officers. Have been working on updates and risk assessment of current projects in delivery. Have contacted all relevant applicants/enquiries to communicate end of funding. Working with DNPA comms to produce four multimedia case studies (one for each FiPL theme), 2 films complete, one in production and fourth scheduled next quarter, these will be supported by range of comms. Started weekly social media posts. Pulled out of Widecombe Fair as grant fully allocated. Virtual Fencing Knowledge Exchange Group established with DHFP coordinating, two well attended meetings (1x qtr1, 1x qtr2). | Milestone: Contact all applicants to communicate need for timely project completion and claim, publicise remaining available grant alongside suitable case studies. Full grant allocation should be achieved during this quarter and risk assessment undertaken for all active projects. Continue to maintain all output/impact data and share with Defra/PLs/locally as needed. Maintain regular contact with SW/other PLs. Actual progress: | Milestone: Full grant allocation claimed/claims known to be coming asap. Dartmoor FiPL programme impact communicated locally and nationally as required. Actual progress: |
| 8 | Hill Farm Project Outcome sought: Support for farm businesses across the National Park to help them deliver a range of public goods as part of a sustainable business and promote effective collaboration. Focus on supporting: agricultural transition, understanding of the new Environmental Land Management system and a circular economy. | DA | Milestone: Complete delivery of FFtF (Farm for the Future) 2023 cohort and design programme for final 2024 phase. Support Dartmoor farmers' Association with FiPL scheme and run grazing trial events. Review governance model for steering group and implement changes Actual progress: Year two of FFtF complete. Delivery of FiPL scheme underway. Funding secured for Natural Environment Investment Readiness Fund (NEIRF) project around natural capital benefit of boundaries. HFP Steering Group governance reviewed and to be implemented in Q2 | Milestone: Recruit 20 new members and run complimentary events of existing FFtF members. Support delivery of Walkham Valley LR. Deliver Dartmoor Farmers Association FiPL project. Monitor grazing trials and hold follow up events. Explore funding opportunities for HFP and ELMS post Actual progress: FFtF underway but numbers small as anticipated, negotiations underway with Royal Countryside Fund (RCF) about expectations. Funding secured from RCF for Officer post for final year. FiPL project on track. NEIRF project to start in Q3. ELMS post redrafted for DDL. Suite of events held across summer. All Our Upland Commons commitments complete and healthy livestock project continuing through FiPL funding | Milestone: Deliver FFtF workshops. Deliver DFA FiPL project. Share findings from field trails and grazing groups events. Support delivery of WVLR. Actual progress: | Milestone: Complete FFtF deliver and evaluation and identify legacy and ongoing support mechanisms. Provide feedback on DFA FiPL project. Actual progress: |
| 9 | Our Upland Commons Outcome sought: Deliver agreed outcomes for National Lottery Heritage Funded programme, including: shared local visions for commons, showcasing new approaches to management of common land to deliver a range of public benefits and improved public understanding of commoning. Contribute to thinking about the new Environmental Land Management system. | RD | Milestone: Delivery of outstanding projects including visioning for commons and healthy livestock. Develop legacy of Our Upland Commons. Actual progress: HUG management plan completed and initial discussions on similar process for Holne Common. OUC legacy event confirmed for 18 October. Very successful support of the re-standing of Piles Hill stone row with good media coverage. FiPL application submitted for OIC officer to support DaCC fire plan work | Milestone: Finish projects that are still outstanding and prepare reports. Explore potential submission of FiPL bid to extend project to March 2025 Actual progress: All projects now complete and Project Officer completing a monitoring and evaluation report. Successful FiPL application to support Dartmoor Commoners Council deliver a Wildfire Response Action Plan and enabling the project officer to be in post until April 2025. | Milestone: Celebration event in October. Subject to funding opportunities, project finishes in November 2025. Ensure final reports complete if finished. Actual progress: | Milestone: Subject to funding extension complete all reports and report on legacy and next steps. Actual progress: |
| 10 | Develop and implement a Visitor Management Plan for 2024 season Outcome sought: Visitors understand and respect the environment, each other and the people living and working on Dartmoor. | RD | Milestone: Visitor Management Plan (Comms and engagement) shared with Behaviour Management group of Dartmoor Rural Crime Initiative. Seek partner support for Dartmoor Marshalls and subject to funding agree deployment timetable and conduct training for the Marshalls. Actual progress: Partners supported Dartmoor Marshalls, with the programme starting earlier in 2024 (May bank holiday) and monies agreed from Office of Police and Crime Commissioner. Meeting with D&C Police about Dartmoor Rural Crime Initiative with meetings scheduled for the autumn. | Milestone: Subject to funding Dartmoor Marshalls deployed. Ranger App used to record issues both thematically and spatially - report completed on key areas of concern and how they were addressed. Actual progress: Dartmoor Marshalls successfully deployed across the summer fulfilling all scheduled shifts and to budget. Partner support recognised for the marshalls and in particular the Office of Police & Crime Commissioner. Ranger App recording issues and being used to complete weekend reports and reports in advance of the meeting of the Dartmoor Rural Crime Initiative in October 2024. | Milestone: Dartmoor Rural Crime Initiative Meeting held. Review of summer season, plans for winter season shared with all partners. Review of Dartmoor Marshalls presented to partners. Actual progress: | Milestone: Development of 2025 Visitor Management Plans. Enjoy Dartmoor carries key messages for 2025. Actual progress: |
| 11 | Access for All Outcome sought: High quality infrastructure that supports access by people from all backgrounds and ages. | SL & AW | Milestone: (i) Development of 12 Access for All Schemes to be delivered in 2024/25 utilising the £75,000 Defra grant for this work. (ii) Reduction in the number of reported maintenance issues for PROW, recorded on CAMS (links to performance indicator for this work). Actual progress: 183 Issues resolved on Cams, 551 Unresolved. Rangers have worked hard to maintain momentum of resolving issues despite staff shortages and wet start to the financial year hindering access and repairs together with ongoing competing demands. Fingerpost App continues to assist. Appointment of new Assistant Ranger instrumental in continuing to resolve issues. Programme of Access for All schemes drawn up and quotes / tendering process completed. Works due to start quarter 2. | Milestone: Delivery of Access for All schemes and reduction in number of CAMS issues. Actual progress: 111 issues resolved on Cams, 545 issues unresolved. The team traditionally have a focus on visitor management and vegetation clearance on PROW during this quarter. Vegetation clearance on PROW is not counted as a resolved issue unless a complaint has been recorded on Cams. Access for All schemes on track and to be delivered in full by the end of the year. The tramper project for the Visitor Centres has been reviewed and will now be delivered at Haytor rather than Postbridge. | Milestone: Completion of at least 6 Access for All Schemes and reduction in CAMS issues. Actual progress: | Milestone: Completion of Access for All schemes (total of 12 as identified in Q1) and reduction of CAMS issues to less than 400. Actual progress: |

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| 12 | Dartmoor for All Outcome sought: People of all ages, backgrounds and abilities are able to access Dartmoor and feel welcome. Every visitor has positive and immersive experiences resulting in a long-lasting connection and care for the place and its communities. | CE | Milestone: 'Generation Green 2' funding secured for this FY, to support Community Engagement with young people for IMD Scale 1-3 through residential and targeted outreach events. Comprehensive and coordinated events plan scheduled across visitor centres, the Outreach vehicle and summer events planned. Working group set up to review and refine the DNPA education offer and Haytor VC upgrades, with work programme written for both. Actual progress: Generation Green funding successfully secured and two out of seven planned days have been delivered to children from socially disadvantaged backgrounds. Overnight residential are planned to take place in November (NUTS). Event plan coordinated and in action for VCs and Outreach. Working group for the DNPA education offer and Haytor VC upgrade formed and introductory meetings for both have occurred. A project plan for both is required but the Haytor brief has the potential to be widened, with the help from external architects and the DNPA planning team. | Milestone: Summer event programme delivered with associated support through comms (digital and print). Updated visitor experience measurement in place through the use of survey points at all centres and online to monitor visitor experience. Visitor footfall on a par, or up from 2023 numbers (benchmark as first 'normal' season post-pandemic). Research and development initiated for DNPA education development. Research, quote gathering and scoping project underway for Haytor VC upgrades. Actual progress: Bad weather over the summer season saw the cancellation of History Hunters (scheduled for July 20th), however, Meldon Wildlife Festival received a good turn out and new photographs were captured for use in reports and promotion of the event in 2025. Due to budget constraints and the ongoing uncertainty of the future of Princetown VC, updated visitor experience monitoring has been delayed for review in Q4. Independent surveys have been carried out in or around the DNPA visitor centres with data made available to the National Park. Visitor footfall is slightly below 2023 numbers which can be attributed to a bad summer season impacted by the weather, the widely reported crypto sporidium outbreak in the Torbay area, and the ongoing cost of living crisis. At the start of the summer season it was reported that tourism in Devon and Cornwall was at its lowest point for 10 years. Positively, despite fewer visitors, the average spend per visitor has exceeded figures from 2023. Successful delivery of Nights Under the Stars at East Shallowford Farm to Devon Young Carers and also Junior Rangers | Milestone: Proposal paper to go to LT for consideration on Haytor VC upgrade recommendations. E-communication subscriber numbers increased from FY23/24. Events and exhibitions held in Visitor Centres to increase winter footfall and sales. Event themes and planning in place for FY25/26. Funding streams sought for Community Engagement into FY 25/26. | Milestone: Proposal paper to go to LT with improvements and onward delivery plan for the DNPA education offer. Delivery of Enjoy Dartmoor 2024/25 magazine, to inform and enhance visitor experience, deepening their connection with Dartmoor. |
| 13 | Better Communities Outcome sought: Dartmoor's communities are thriving and engaged in caring for the National Park. | DB | Milestone: Scope sites of and development of at least 2 new Town Trails. Review Infrastructure Delivery Plan and identify needs in communities. Develop Visioning document Princetown with partners. Actual progress: Developing new town trails for Ashburton and looking at other towns thereafter (Ivybridge, Chagford etc). Infrastructure Delivery Plan fully reviewed. Princetown vision draft document shared with WDBC for comment. Scoping of Ivybridge for town trail beginning July. Developing training / education package in Community Climate Actions with partners to deliver locally. | Milestone: Draft of new Town Trails. Infrastructure Delivery Plan agreed with Forward Planning and next steps. Develop template and timetable for Community Climate Action Plans. Further development of Princetown visioning document and associated plan for Princetown. Actual progress: Infrastructure Delivery Plan has been reviewed, next steps to be agreed with new Forward Planning staff. Project Officer has been actively supporting preparation of the State of the Park Report, meaning work on Town Trails and Community Climate Actions being deferred. Princetown Vision document submitted to West Devon Borough Council, awaiting further discussions. | Milestone: Town Trails launched. Communities identified in first iteration of Community Climate Action Plans. Visioning document and plan for Princetown out for consultation. Actual progress: | Milestone: Review of Town Trails. Community Climate Action Plans launched and promoted with action plan developed for further community engagement. Timetable further developed for Princetown plan. |
| 14 | Digital National Park Outcome sought: Working in partnership to support communities in enabling high quality digital connectivity through the development of ultra-fast broadband and mobile provision in ways compatible with the National Park's landscape and cultural heritage. | KB | Milestone: Aim is to secure a positive response from the Government to our Digital National Park (submitted December 2023) proposal by end of June 2024. If this forthcoming we can then set future milestones. If we do not secure a positive response then the project will cease as we do not have capacity, resources or expertise to pursue alone. Actual progress: Costed project proposal was submitted December 2023. Meetings with Building Digital UK and DSI and then Defra officials were held before start of this financial year but there was no formal response from the Government prior to the general election being called. We will seek a response from the next Government and will work with partners to achieve this. | Milestone: Subject to Government response to the proposal submitted to BDUK, Department for Science, innovation and Technology and Defra Actual progress: We were notified that Dartmoor has been incorporated into a Type C area and the contract for this has been awarded to Openreach. We are seeking clarity on the process, premises that will be connected and timescale and how BDUK took account of their duty to further National Park purposes in reaching this decision. To-date we have had no specific feedback on the Digital National Park proposal from Defra, DSIT or BDUK. The Type C contract is unlikely to deliver at the speed and scale of the Digital National Park proposal and will not include the mobile connectivity element that was included in the Digital National Park proposal. | Milestone: Subject to Government response to the proposal submitted to BDUK, Department for Science, innovation and Technology and Defra Actual progress: | Milestone: Subject to Government response to the proposal submitted to BDUK, Department for Science, innovation and Technology and Defra Actual progress: |
| 15 | Race to Zero Review and deliver DNPA's Climate Action Plan Outcome sought: An action plan that supports our ambition for the National Park to be carbon negative by 2024. | DK | Milestone: Draft a review and develop Climate action plan for the an evidence based emissions reduction plan for the next 12 months. Explore options for partnership working and funding to support plans. Actual progress: Race to Zero application accepted with a formal launch date via National Parks UK in July following the general election. Engaging with external consultants to take forward DNPA Climate Action Plan and working on strategy to embed the actions more within the organisation and partners. | Milestone: Secure key partners to deliver climate plan. Develop communication strategy to share successes and challenges. Authority paper presenting plan. Actual progress: Race to Zero - Continued development of working group with National Park Colleagues through the Climate and Energy Group. Submitted the Carbon Disclosure Project questionnaire which generate a score regarding our organisational manage our environmental impact, which includes greenhouse gas (GHG) emissions. This will help form the creation of an Action Plan. DNPA Climate Action Plan - Work continues to develop the science based approach to the DNPA Action Plan. Some slippage in developing the plan which is likely to be delivered in October with a report to Authority by the end of the year. | Milestone: Review performance of plan and actions against climate action plan. Actual progress: | Milestone: Commence work on Climate action for 2025-26. Actual progress: |

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|------------|--|--------------|--|---|--|---|
| 16 | Volunteering Outcome sought: A spectrum of volunteering opportunities so that anyone in communities within or outside the National Park has the opportunity to engage in caring for and managing Dartmoor. | NW | Milestone: Develop role profile for new, long-term Access Volunteers Review/update role profile for Engagement Volunteers & Education Guides Undertake recruitment exercise to these positions and complete onboarding process = new volunteers on the books Clear garage at Parke to create volunteer hub/base to provide meeting place, store and shelter Update volunteer claim form & volunteer data capture form Actual progress: Long-term Access Volunteers: role profile developed, steady recruitment from existing voluntary wardens. Works to manufacture and install fingerposts independently ongoing. Other volunteers identified to upskill (brush-cutting and first aid). Role profile updated for Engagement Volunteers: no further recruitment, but improved coordination in place. Role profile updated for Education Guides: recruitment of new guides planned for Q2. Volunteers currently working from Station Yard, garage at Parke is clear. Volunteer claim form & volunteer data capture form updated. Other progress includes improvements to volunteer data capture, updated applications forms, receipt of Granite Gazette and invite lunch & learn. Promoted volunteer experiences and quotes on social media during national volunteering week. | Milestone: Established independent volunteer team of eight Access Volunteers working out of Parke able to work out on the ground without Ranger supervision Identify training needs/programme and deliver for Access Volunteers in 2024/25 Organise and deliver event(s) as part of UK National Parks Volunteering Day (Sept 24), including promotion of LookWild App Actual progress: Five volunteers with keen access interest upskilled from voluntary warden pool, starting to work independently from Parke (garage base) using DNPA vehicle. Further volunteer opportunities provided through taster days with vegetation clearance. A provisional training programme is being developed with training needs identified/offered to access volunteers. Rangers have worked with volunteers on 1-1 basis (e.g. fingerpost installation) to demonstrate and upskills volunteers to enable independent working in long-term. Fingerpost manufacturing continuing at Works Depot – we will soon reach a stage where we can follow a way-marker from construction to installation all with volunteers. Meeting arranged in October 2024 to discuss future development of volunteering for DNPA. Our Ranger Team offered and delivered specific volunteering events as part of UK National Parks Volunteering Day. | Milestone: Review Voluntary Warden Scheme to establish Volunteer Ranger Scheme from April 2025 Review how volunteer work is recorded and reported; explore potential use of App for collecting volunteer data Actual progress: | Milestone: Review how volunteer work is communicated and celebrated Review/update Volunteer Welcome Pack Undertake audit of registered volunteers personal data, emergency contacts, etc. Introduce monthly volunteer newsletter from April 2025 Actual progress: |
| 17 | Dartmoor Foundation Outcome sought: Establish a new 'Dartmoor Foundation' as a vehicle to support National Park purposes, deliver the agreed vision for Dartmoor National Park and key actions in the Dartmoor Partnership Plan. | KB | Milestone: Articles of Association and Master Collaboration Agreement agreed by Steering Group. Work started on operational/business plan for the Foundation and a communication/engagement strategy (including details for launch). Conversations with potential trustees undertaken with aim of securing a minimum of 4 trustees by September 2024 Actual progress: additional trustees identified and final draft set of articles of association agreed both subject to Authority approval in July. If Members agree then Stone King will be instructed to register the Foundation with Companies House and then commence process of applying for charitable status. Founding trustees are now meeting and will be starting process of recruiting an Executive Director in July 2024 (subject to Authority approval of the articles). No appointment will be made until the Foundation is a legal entity | Milestone: Foundation registered as a company and application for charitable status submitted to Charity Commissioners. Four trustees 'appointed' and draft operational plan in place. Communication plan agreed by Steering Group. Ideas and planning event held with trustees and key Authority staff. Actual progress: Foundation registered as a Company, five trustees appointed, recruitment process for Foundation CEO commenced. Trustees now meeting monthly with part of the day allocated to themed site visits with Authority staff and other stakeholders to explore particular issues. | Milestone: Foundation staff recruited and employment commenced by early November. Foundation formally launched (December 2024) with a set of initial projects that it will fundraise for. Actual progress: | Milestone: Future milestones will relate to performance of the Foundation Actual progress: |
| 18 | Dartmoor's Dynamic Landscapes Outcome sought: An integrated programme of funded partnership activity projects that help deliver the vision in the Dartmoor Partnership Plan. | JS | Milestone: Draft of Stage 2 submission material submitted to NLHF (National Lottery Heritage Fund) and passed suitable to continue to full submission. Area Action Plan and project delivery plans developed to schedule and agreed detail. Partners committed to programme and sufficient match funding identified and secured. Related communities/stakeholders aware of and contributing to development of proposals. Actual progress: Review draft submitted to NLHF and proceeding to Stage 2 application, feedback positive overall but significant work still to do. Area Action Plan near to completion with a few items behind schedule. Partners committed to programme and contributing as required, some match funding still to find and will be addressed through a realistic Fundraising Plan. All community consultation largely complete and received positive response. | Milestone: Stage 2 submission to NLHF made on time and to good quality. All Partners signed up to grant submission and programme delivery with good knowledge of their place in wider programme. Communities familiar with proposals and strongly support. Actual progress: Stage 2 application submitted, following review and feedback from Partners. Engagement with communities has been good so far, specific consultation work undertaken with gateway towns, access, woodland trust community projects, farmers and schools & active travel. Community engagement and fundraising continues post submission relating to Festivals programme. NLHF Committee visit scheduled for 12th November. | Milestone: Should receive decision from NLHF at end of quarter, communicate with Partners and other key stakeholders, plan next steps. Actual progress: | Milestone: If funding confirmed all permission to start documents, as well as any agreements completed and signed. Initial publicity complete, partner and stakeholder meetings held. All staff recruitment underway/complete. Programme communications (web site, social media etc) established. If funding not confirmed - next steps agreed and initiated with Partners. Actual progress: |
| 19 | Integrated Management Plans for land owned by the Authority Outcome sought: Management of land owned by the National Park Authority is helping to demonstrate practical delivery of the vision in the Dartmoor Partnership Plan. | RD | Milestone: Identify current management of landholdings and opportunities that allow practical delivery of the vision and achieve transformative change. Actual progress: No significant work to date due to staff shortage - to be reviewed. | Milestone: Work programmes and recording and monitoring of work in place - exploring climate change, nature, cultural heritage, farming, forestry and people. Actual progress: No significant work to date due to staff shortage - to be reviewed. | Milestone: Report to Authority on progress to date and plans until 2026 (end of the current iteration of the Partnership Plan) Actual progress: | Milestone: Actual progress: |
| 20 | Publish a revised State of the Park Report and review the governance arrangements for the Partnership Plan Outcome sought: A comprehensive report on the State of the Park that provides an evidence base for future policies and projects. A clear governance structure for the Partnership Plan.. | DK | Milestone: Secure consultants to complete State of the Park report given lack of staff capacity. Develop a positive communication strategy for the 'relaunch' of the Partnership Plan, both internally and externally to the organisation. Commence work on monitoring strategy and new governance structure for the Partnership Plan. Actual progress: Ash Futures appointed to complete State of the Park with an agreed timetable for completion of sometime on August. Inception meeting completed and waiting first sample for chapter. Work is underway regarding the governance and monitoring strategies. meetings are ongoing likely to present detailed options July/August. Some initial conversations regarding communication both internal and external of the organisation. | Milestone: Finalise State of the Park. Report ideas on monitoring strategy and governance structure to Leadership Team and seek engagement from key partners. Present findings to the Authority Meeting in September. Authority report setting out Governance framework for ongoing monitoring of Partnership Plan for July. Actual progress: Work has progressed with the State of the Park close to its final draft stage. Some slippage due to data collection issues and internal resources. Monitoring and governance strategies have been developed. Partnership Board meeting set up for November. Report to Authority in State of the Park & Partnership Plan governance and monitoring due in December. | Milestone: Report State of the Park to Authority and present monitoring strategy and governance framework for the Partnership Plan to Authority for discussion and approval. Subject to approval arrange and hold meeting of 'Delivery Board' (or similar for the Partnership Plan). Actual progress: | Milestone: Commence work on scoping integrated Partnership/Spatial Plan, identify partners and key milestones. Actual progress: |
| 21 | Implement a new financial system Outcome sought: A robust IT system that supports more efficient and effective processes for financial transactions and monitoring. | AS | Milestone: System administrators training received. Test the new system in its test environment Actual progress: Testing has been making progress, and some training has been received through the testing process. But the go live date has been delayed by Devon County Council (DCC) and therefore as a result the full training has still yet to be received. | Milestone: All staff to have received relevant training in preparation for system go live in August Actual progress: The system testing has highlighted a number of issues, outside of the Authority's control, and needs to be addressed before progressing the training. This in turn has delayed the go live date, which is still yet to be confirmed by DCC. | Milestone: imbedding the new processes. Budget prep process to be completed in the new system Actual progress: | Milestone: Prepare new system for end of year closedown. Actual progress: |

| Action No. | Key Action | Lead Officer | Quarter 1 (April, May, June) | Quarter 2 (July, August, September) | Quarter 3 (October, November, December) | Quarter 4 (January, February, March) |
|------------|------------|--------------|---------------------------------|--|--|---|
|------------|------------|--------------|---------------------------------|--|--|---|

Priorities:

- Better for Nature
- Better for Cultural Heritage
- Better for Farming and Forestry
- Better for People
- Better for Communities and Business
- Be an Excellent Organisation



NPA/24/037

Dartmoor National Park Authority

1 November 2024

Performance Indicators 2024/25 and Annual Ombudsman Letter

Report of the Head of Organisational Development

Recommendations: **That Members:**

- (i) **note the content of the report;**
- (ii) **analyse the performance for 2024/25 to-date and consider any action which may be taken to maintain and/or improve performance or to address under performance; and**
- (iii) **note the Annual Review Letter for 2023/24 received from the Local Government & Social Care Ombudsman**

1 Purpose of the Report

- 1.1 This report informs Members of performance at Quarter 2 against the Authority's agreed performance indicator targets for 2024/25 and provides an opportunity to discuss, query and challenge performance against each indicator.

2 Performance Indicators

- 2.1 Following the Authority meeting in March 2024 [[NPA/24/15](#)] officers developed an updated suite of performance indicators that are included in the Authority's Business Plan 2024/25.
- 2.2 The agreed performance indicators for 2024/25 and proposed targets were presented to the Audit and Governance Committee on 31 May 2024 [[NPA/AG/24/004](#)].
- 2.3 This new performance indicator framework comprises a set of 41 indicators which relate to data sets that we use to gauge the 'quality of the service' we provide and/or potential impact. They comprise some that are set nationally by Government (e.g. speed of planning decision); some that have been agreed collectively by the English National Park Authorities so that we can benchmark performance; and some are agreed locally (i.e. by Dartmoor National Park Authority).
- 2.4 The governance arrangements for the Dartmoor Partnership Plan (National Park Management Plan) include the reporting arrangements for 'state of the park' indicators. These indicators are related to the Ambitions in the Partnership Plan, and many are outcome based. We will report these separately to the Authority.

3 Performance for the first half of the business year 2024/25

- 3.1 Appendix 1 provides the performance indicators in three sections – Spatial Planning, Conservation & Communities and Corporate Services – providing a short description and the target for 2024/25.
- 3.2 Performance for the year to date is shown in the column headed ‘Quarter 2’. Our performance for the preceding two years (Outturn 2022/23 & Outturn 2023/24) is provided for comparison purposes.

4 Observations

- 4.1 Performance relating to the determination of planning applications continues to be strong. Performance indicators associated with 02-04 have been achieved or exceeded.

Since the reintroduction of pre-planning advice in April of this year numbers of submissions have steady increased. While the speed of response is only one indicator of performance during quarters 1 and 2 there has been an improvement in performance of the team. This is particularly encouraging when at the same time the number of pre-application submissions are increasing.

Indicators 08 & 09 relate to the validation and registration of planning applications. There is currently a vacancy within the team and this has increased pressure on the small team. Despite this since Q1 there has been marked improvement in the speed time in validating planning applications, increasing to 33.9% from 8.9%. The registration of applications continues to exceed the target. While there has been a small reduction in the percentage of applications registered in 5 working days performance remains strong.

The performance of the Enforcement team this reporting year continues to remain strong. The number of new cases received is below the number of cases closed, ensuring the overall number cases is steadily reducing. The number of enforcement notices served continues to exceed last year's performance figures and is demonstrating the effectiveness of the Enforcement Service.

The lack of affordable housing approved during Q1 & Q2 is of concern. A review of this is taking place. However, we currently have 46 potential affordable dwellings awaiting consent in the DNPA's planning system and work is underway with the team to ensure these are processed as quickly as we are able. A further review against the trajectory of the plan is also underway to identify how well we are delivering affordable homes against the trajectory in the plan.

- 4.2 PI 17: Maintenance issues on public rights of way
Quarter 2 falls during the summer months when the Ranger service concentrate more on the people engagement of their role. The maintenance issues resolved in this quarter are consistent with this, but it should be noted that due to a wet summer the extent of some issues is greater than would normally be experienced at this time of year.

4.3 PI 18: User behaviour engagement

The Ranger App has allowed the team (and the marshals for this quarter) to record more effectively all conversations that have taken place with regards byelaw infringements. This will allow better thematic and spatial evidence and patrolling but the app needs some refinement to allow the data to show whether there has been a change in user behaviour following the engagement.

4.4 PI 23: Engagement events reaching attendees on Index of Multiple Deprivation (IMD) scale

5.34% of those attending events and activities can be identified as coming from IMD1-3 (393 people out of a total of 7354 that we have worked with).

- A major contributor to this is our schools programme with 8 out of 21 schools sessions delivered being delivered to schools falling into this category.
- A challenge to recording this PI is capturing the postcode data from participants so it is possible that this PI is under-recorded.
- This year we have received funding from Defra Generation Green 2 which is enabling us to reach young people from areas of multiple deprivation and or with 30%+ pupils eligible for pupil premium. However, the schools we are working with do not fall within the IMD1-3 so do not qualify in this statistic.

4.5 PI 24: Social media followers

Our social media followers have been steadily increasing over time. This can be attributed to the following factors:

- Digital Communications Officer putting a particular focus on producing engaging content on previously unused platforms (TikTok and LinkedIn) to grow new audiences.
- The Backpack Camping court case continuing to put Dartmoor in the news, pushing new audiences to seek out our social media channels and follow us out of interest and support.
- Many new DNPA jobs available over the past 12 months has meant increased content on LinkedIn, growing our follower numbers.
- Better awareness of Dartmoor National Park Authority in general, through targeted communications and media coverage, growing follower numbers online.
- Increase in video content which is preferred by social media algorithms and boosts views and engagement.

4.6 PI 25: E-communication subscribers

Number of email subscribers has remained steady since 2023/24. A recent tidy of the subscriber data to remove former Authority employees and Members, saw a small number of email addresses removed from the list, which is reflected in the data. A wider communications campaign planned for the new year will see better promotion of our e-newsletter, to gain more subscribers.

4.7 PI 26: E-communications opened

Our open rate is above the industry standard for Government which is 40.55%. It is worth noting that due to capacity within the team, we do not currently have a structured schedule for e-communications, and they are sent out on an ad hoc basis when a PR or event dictates. Due to this, the number of e-communications sent out each month can fluctuate.

4.8 PI 27: Users of Authority website and page views

Google Analytics did not report data in Q1 of 2023/24 when it upgraded to GA4 in July 2023 – this impacted our figures for last year which means they are not comparable. Visitor numbers and page views have fluctuated in line with traffic driven around news of the Backpack Camping case.

Over the past few years, we have seen reduced functionality on our website due to the volume of content and some broken links, which along with an outdated look and feel, have resulted in a higher bounce rate. Improving the Authority’s website and the user journey is a priority for 2024/2025.

4.9 PI 28: Farming in Protected Landscapes (FiPL)

The FiPL team have allocated all the funding for this final year of confirmed monies. The challenge now is to confirm that all projects will deliver and spend their money within the time frame. The team are working hard to ensure that all projects are aware of the timing and monies reallocated where necessary.

4.10 PI 38: Change in carbon dioxide equivalent emissions from DNPA operations

In October 2023 Members Endorsed a review of the Climate Action Plan in 2023/24, and working towards a new science-based target for carbon neutrality. This work has commenced, and we are currently working with the University of Exeter to establish a new science-based target together with a clear pathway as to how we achieve this new target. There was a delay in commencing this work due to staff changes but it is now anticipated that we will be able to report the new targets together with appropriate monitoring in at the end of this year or early next. This will allow us to report against this new target moving forward.

4.11 PI 39: Member attendance

Member attendance at Authority meetings in Quarter 1 was 78% and in Quarter 2 79%, falling below the target of 85%.

5 Annual Review Letter 2023/24

5.1 In July 2024, the Local Government & Social Care Ombudsman published its Annual Review letter (see Appendix 2) containing a summary of complaint statistics regarding Dartmoor National Park Authority for the period until 31 March 2024.

5.2 The Ombudsman did not carry out any investigations during 2023/24.

6 Equality and Sustainability Impact

6.1 The Authority seeks to treat all people equally, honestly, and fairly in any, or all its business activity, including partners, visitors, suppliers, contractors, service users. There are no specific impacts arising from this report.

7 Financial Implications

7.1 There are no financial implications arising directly from this report.

8 Conclusion

- 8.1 Members will note that the Authority has made satisfactory progress during the first six months of the business year.

NEIL WHITE

Attachments: Appendix 1 – Performance Indicators 2024-25
Appendix 2 - Annual Review Letter for 2023/24, Local Government & Social Care Ombudsman

20241101 NW Performance Indicators 2024-25

DNPA Performance Indicators 2024/2025


Appendix 1 to Report No. NPA/24/037

| DNPA Ref | | Spatial Planning | Target | Responsible officer |
|------------|------|---|--|---------------------|
| 01 | DC 0 | Percentage of all planning applications determined which have been approved | No target - success is positive decisions for Dartmoor | DK |
| 02 | DC 1 | Percentage of major applications determined within 13 weeks | 50% | DK |
| 03 | DC 1 | Percentage of minor applications determined within 8 weeks | 65% | DK |
| 04 | DC 1 | Percentage of other applications determined within 8 weeks | 85% | DK |
| 05 | | Percentage of planning applicants satisfied with quality of the service received | 80% | DK |
| 06 | | Percentage of pre-applications for minor and householder applications which have been concluded within 42 days | 70% | DK |
| 07 | | Percentage of pre-applications for major applications which have been concluded within 56 days | 70% | DK |
| 08 | | Percentage of applications validated within 5 working days | 70% | TS |
| 09 | | Percentage of applications registered within 5 working days | 70% | DK |
| 10 | | Number of enforcement cases received | No target - trend/baseline data | JA |
| 11 | | Number of enforcement notices issued | No target - trend/baseline data | JA |
| 12 | | Number of enforcement cases closed | No target - trend/baseline data | JA |
| 13 | | Percentage of appeals allowed | 30% | DK |
| 14 | | Number of affordable housing units approved | 65 | DK |
| Ref | | Conservation & Communities | | |
| 15 | RM 1 | Percentage of public rights of way network that is easy to use | 90% | AW |
| 16 | | Total number of unresolved maintenance issues on the public rights of way network | No target - trend/baseline data | AW |
| 17 | | Number of maintenance issues resolved by the Authority on the public rights of way network | 600 | AW |
| 18 | | User behaviour engagements | 80% | SL |
| 19 | | Erosion monitor: Number of known erosion sites and percentage of known erosion sites stable or improving | No target - methodology being developed in 2024/25 | SL |
| 20 | | Number of visitors to the National Park Visitor Centres | 170,000 | CE |
| 21 | | Number of engagement events delivered on Dartmoor and number of attendees | 150 events/10,000 attendees | CE |
| 22 | | Number of engagement events attended/delivered beyond the National Park and number of attendees | | |
| 23 | | Percentage of engagement events attended/delivered on and off Dartmoor, reaching attendees on Index of Multiple Deprivation scale 1-3 | 10% | CE |
| 24 | | Number of followers on social media | 110,000 | CE |
| 25 | | Number of subscribers to e-communications | 5,000 | CE |
| 26 | | Percentage of e-communications opened by subscribers | 48% | CE |
| 27 | | Number of total users to Authority website and page views | 300,000 total users 500,000 page views | CE |
| 28 | | Proportion of Farming in Protected Landscapes budget committed and spent | 100% | JS |
| Ref | | Corporate Services | | |
| 29 | | Employee sickness absence | 7 days per FTE 4 days (excluding long-term) | NW |
| 30 | | Employee turnover | 10% | NW |
| 31 | | Employee appraisals | 90% | NW |
| 32 | RM 3 | Total number of volunteer days organised or supported by the Authority | 3,500 | NW |
| 33 | RM 3 | Value of volunteer days organised or supported by the Authority | 350,000 | NW |
| 34 | RM 3 | No. of volunteer days attended by under-represented groups | 350 | NW |
| 35 | | No. of formal complaints received and number of formal complaints upheld by Local Government & Social Care Ombudsman | No target - trend/baseline data | NW |

| | | | | |
|----|------|---|---|----|
| 36 | | Spend per visitor in National Park Visitor Centres | £2.00 | AS |
| 37 | | Percentage of income derived from sources other than National Park Grant | 45% | AS |
| 38 | CD 3 | Percentage change in carbon dioxide equivalent emissions from DNPA operations | 0% - target being reviewed as part of Climate Action Plan | JM |
| 39 | | Percentage of Membership attending Authority meetings | 85% | CB |
| 40 | | Number of parish meetings attended by Members | 30 | PB |
| 41 | | Number of parish meetings attended by Rangers and other officers | 53 | PB |

 Family Performance Indicators

| DNPA Ref | | Spatial Planning | Target | Responsible officer | Outturn 2022/23 | Outturn 2023/24 | Quarter 1 COMPLETE | Quarter 2 COMPLETE | Quarter 3 | Quarter 4 | Outturn 2024/25 |
|----------|------|--|--|---------------------|--------------------|--------------------|---|--------------------|-----------|-----------|-----------------|
| 01 | DC 0 | Percentage of all planning applications determined which have been approved | No target - success is positive decisions for Dartmoor | DK | 84.80% | 86% | 91% | 88% | | | |
| 02 | DC 1 | Percentage of major applications determined within 13 weeks | 50% | DK | 100% | 66.66% | 50% | 0% (None Received) | | | |
| 03 | DC 1 | Percentage of minor applications determined within 8 weeks | 65% | DK | 70.90% | 40% | 89.40% | 89.70% | | | |
| 04 | DC 1 | Percentage of other applications determined within 8 weeks | 85% | DK | 82.20% | 54% | 92.10% | 96.20% | | | |
| 05 | | Percentage of planning applicants satisfied with quality of the service received | 80% | DK | 70% | 50% | Reported annually | | | | |
| 06 | | Percentage of pre-applications for minor and householder applications which have been concluded within 42 days | 70% | DK | Data not available | Data not available | 40% 2 of 5 | 65.2% 15 OF 23 | | | |
| 07 | | Percentage of pre-applications for major applications which have been concluded within 56 days | 70% | DK | Data not available | Data not available | 0% 0 of 0 | 0% 0 OF 0 | | | |
| 08 | | Percentage of applications validated within 5 working days | 70% | DK | Data not available | Data not available | 8.3% 12 of 143 | 33.9% 39 of 115 | | | |
| 09 | | Percentage of applications registered within 5 working days | 70% | DK | Data not available | Data not available | 93% 133 of 143 | 86.9% 100 of 115 | | | |
| 10 | | Number of enforcement cases received | No target - trend/baseline data | JA | Data not available | Data not available | 26 | 32 | | | |
| 11 | | Number of enforcement notices issued | No target - trend/baseline data | JA | Data not available | Data not available | 10 | 6 | | | |
| 12 | | Number of enforcement cases closed | No target - trend/baseline data | JA | Data not available | Data not available | 31 | 35 | | | |
| 13 | | Percentage of appeals allowed | 30% (lower % is better) | DK | Data not available | Data not available | 33.33% 3 of 9 (1 part allowed part refused) | 22.22% 2 of 9 | | | |
| 14 | | Number of affordable housing units approved | 65 | DK | 14 | 6 | 0 | 0 | | | |

 Family Performance Indicators

| | | | | | | | Columns H to K to be completed by Officers | | | | | |
|-----|------|---|---|--|---------------------|---|--|---|--------------------------------------|-----------|-----------|-----------------|
| Ref | | Conservation & Communities | | Target | Responsible officer | Outturn 2022/23 | Outturn 2023/24 | Quarter 1 COMPLETE | Quarter 2 COMPLETE | Quarter 3 | Quarter 4 | Outturn 2024/25 |
| 15 | RM 1 | Percentage of public rights of way network that is easy to use | | 90% | AW | 95.65% | 89% | Reported annually | | | | |
| 16 | | Total number of unresolved maintenance issues on the public rights of way network | | No target - trend/baseline data | AW | Data not available | Data not available | 551 | 545 | | | |
| 17 | | Number of maintenance issues resolved by the Authority on the public rights of way network | | 600 | AW | Data not available | Data not available | 183 | 111 | | | |
| 18 | | User behaviour engagements | | 80% | SL | Data not available | Data not available | 256 engagements but app not consistently indicating positive outcomes etc yet | 202 engagements | | | |
| 19 | | Erosion monitor: Number of known erosion sites and percentage of known erosion sites stable or improving | Number of known erosion sites | No target - methodology being developed in 2024/25 | SL | Data not available | Data not available | Reported annually | | | | |
| | | | Percentage of known erosion sites stable or improving | | | Data not available | Data not available | Reported annually | | | | |
| 20 | | Number of visitors to the National Park Visitor Centres | | 170,000 | CE | 140,816 | 137,655 | 41,803 | 51,712 | | | |
| 21 | | Engagement events | Number of engagement events delivered on Dartmoor and number of attendees | 150 events/10,000 attendees | CE | 110 events | 45 events | 44 | 64 | | | |
| | | | | | | 4798 attendees | 3097 attendees | 2,037 | 2,785 | | | |
| 22 | | Engagement events | Number of engagement events attended/delivered beyond the National Park and number of attendees | | CE | Data not available | Data not available | 4 | 13 | | | |
| | | | | | | Data not available | Data not available | 1,260 | 1,134 | | | |
| 23 | | Percentage of engagement events attended/delivered on and off Dartmoor, reaching attendees on Index of Multiple Deprivation scale 1-3 | | 10% | CE | Data not available | Data not available | Excluding large scale shows worked with 1452 people, 73 from IMD1-3 5% | 5.34% (YTD) | | | |
| 24 | | Number of followers on social media | | 110,000 | CE | 60,712 | 91,453 | 96,522 | 97,924 | | | |
| 25 | | Number of subscribers to e-communications | | 5,000 | CE | 4,116 | 4,462 | 4,347 | 4,384 | | | |
| 26 | | Percentage of e-communications opened by subscribers | | 48% | CE | 43% | 44% | 43% | 42% | | | |
| 27 | | Number of total users to Authority website and page views | | 300,000 total users | CE | 2800(Google analytics not showing full data due to GA4 upgrade) | 807,966 unique visitors | 121K new users 126,382 total users | 136,248 | | | |
| | | | | 500,000 page views | | | Data not available | 355,736 page views | 409,425 | | | |
| 28 | | Proportion of Farming in Protected Landscapes grant committed and spent (claimed and paid out) | | 100% | JS | 100% committed, 100% spent | 100% committed, 100% spent | 58% committed & 5% spent | 100% committed & 17% spent (claimed) | | | |

Family Performance Indicators

| | | | | | | | Columns H to K to be reported by Officers | | | | |
|-----|------|--|---|---------------------|----------------------------------|----------------------------------|---|---------------------------------|-----------|-----------|-----------------|
| Ref | | Corporate Services | Target | Responsible officer | Outturn 2022/23 | Outturn 2023/24 | Quarter 1 COMPLETE | Quarter 2 COMPLETE | Quarter 3 | Quarter 4 | Outturn 2024/25 |
| 29 | | Employee sickness absence | 7 days per FTE | NW | 11.4 days | 7.42 days | 1.2 days lost per FTE | 1.1 days lost per FTE (3.3 YTD) | | | |
| | | | 4 days per FTE (excluding long-term) | | 4.25 days | 4.88 days | 0.6 days lost per FTE | 0.4 days lost per FTE (1.0 YTD) | | | |
| 30 | | Employee turnover | 10% | NW | Data not available | Data not available | Reported annually | | | | |
| 31 | | Employee appraisals | 90% | NW | Data not available | Data not available | Reported annually | | | | |
| 32 | RM 3 | Total number of volunteer days organised or supported by the Authority | 3,500 | NW | 9,627 | 3,339 | Reported annually | | | | |
| 33 | RM 3 | Value of volunteer days organised or supported by the Authority | 350,000 | NW | £962,670 | £333,165 | Reported annually | | | | |
| 34 | RM 3 | Number of volunteer days attended by under-represented groups | 350 | NW | 103 | 67.5 | Reported annually | | | | |
| 35 | | Number of formal complaints received | No target - trend/baseline data | NW | 15 | 10 | 4 | 0 | | | |
| | | Number of formal complaints upheld by Local Government & Social Care Ombudsman | | | 0 upheld of 2 referred to LG&SCO | No complaints referred to LG&SCO | 0 of 0 | 0 of 0 | | | |
| 36 | | Spend per visitor in National Park Visitor Centres | £2.00 | AS | Data not available | Data not available | £1.24 | £1.24 | | | |
| 37 | | Percentage of income derived from sources other than National Park Grant | 45% | AS | 37.14% | 40% | Reported annually | | | | |
| 38 | CD 3 | Percentage change in carbon dioxide equivalent emissions from DNPA operations | 0% - target being reviewed as part of Climate Action Plan | JM | Data not available | Data not available | Data under review | Data under review | | | |
| 39 | | Percentage of Membership attending Authority meetings | 85% | CB | 84% | 83% | 78% | 79% | | | |
| 40 | | Number of parish meetings attended by Members | 30 | PB | Data not available | 80 | 22 | 18 | | | |
| 41 | | Number of parish meetings attended by Rangers and other officers | 53 | PB | Data not available | 28 | 8 | 0 | | | |

Family Performance Indicators

17 July 2024

By email

Dr Bishop
Chief Executive & NPO
Dartmoor National Park Authority

Dear Dr Bishop

Annual Review letter 2023-24

I write to you with your annual summary of complaint statistics from the Local Government and Social Care Ombudsman for the year ending 31 March 2024. The information offers valuable insight about your organisation's approach to complaints, and I know you will consider it as part of your corporate governance processes. As such, I have sought to share this letter with the Chair of the Authority and Chair of the Audit and Governance Committee to ensure effective ownership and oversight of complaint outcomes, which offer valuable opportunities to learn and improve. In addition, this year, we have encouraged Monitoring Officers to register to receive the letter directly, supporting their role to report the decisions we uphold to their authority.

For most of the reporting year, Paul Najsarek steered the organisation during his tenure as interim Ombudsman, and I was delighted to take up the role of Ombudsman in February 2024. I look forward to working with you and colleagues to ensure we continue to harness the value of individual complaints and drive and promote systemic change and improvement across the local government landscape.

While I know this ambition will align with your own, I am aware of the difficult financial circumstances and service demands that make continuous improvement a challenging focus for the sector. However, we will continue to hold organisations to account through our investigations and recommend proportionate actions to remedy injustice. Despite the challenges, I have great confidence that you recognise the valuable contribution and insight complaints, and their swift resolution, offer to improve services for the public.

Complaint statistics

Our statistics focus on three key areas that help to assess your organisation's commitment to putting things right when they go wrong:

Complaints upheld - We uphold complaints when we find fault in an organisation's actions, including where the organisation accepted fault before we investigated. We include the total number of investigations completed to provide important context for the statistic.

Compliance with recommendations - We recommend ways for organisations to put things right when faults have caused injustice and monitor their compliance with our recommendations. Failure to comply is rare and a compliance rate below 100% is a cause for concern.

Satisfactory remedy provided by the authority - In these cases, the organisation upheld the complaint and we agreed with how it offered to put things right. We encourage the early resolution of complaints and give credit to organisations that accept fault and find appropriate ways to put things right.

Supporting complaint and service improvement

In February, following a period of consultation, we launched the [Complaint Handling Code](#) for councils, setting out a clear process for responding to complaints effectively and fairly. Twenty councils have volunteered to take part in an implementation pilot over the next two years that will develop further guidance and best practice.

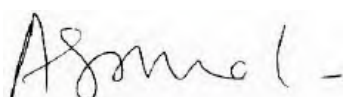
The Code is issued to councils under our powers to provide guidance about good administrative practice. We expect councils to carefully consider the Code when developing policies and procedures and will begin considering it as part of our processes from April 2026 at the earliest.

The Code is considered good practice for all organisations we investigate (except where there are statutory complaint handling processes in place), and we may decide to issue it as guidance to other organisations, such as yours, in future.

Our successful complaint handling training programme continues to develop. All our courses include practical interactive workshops that help participants develop their complaint handling skills. We delivered 126 online workshops during the year, reaching more than 1,700 people. To find out more visit www.lgo.org.uk/training or get in touch at training@lgo.org.uk.

Returning to the theme of continuous improvement, we recognise the importance of reflecting on our own performance. With that in mind I encourage you to share your view of our organisation via this survey: <https://www.smartsurvey.co.uk/s/ombudsman/>. Your responses will help us to assess our impact and improve our offer to you. We want to gather a range of views and welcome multiple responses from organisations, so please do share the link with relevant colleagues.

Yours sincerely,



Amerdeep Somal
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Complaints upheld

The Ombudsman carried out no investigations in this period

Compliance with Ombudsman recommendations

No recommendations were due for compliance in this period

Satisfactory remedies provided by the authority

The Ombudsman did not uphold any complaints in this period



NPA/24/038

Dartmoor National Park Authority

1 November 2024

Strategic Risk Register

Report of the Head of Organisational Development

Recommendation: **That Members approve the updated Strategic Risk Register attached at Appendix 1.**

1 Background

1.1 The Strategic Risk Register forms part of the Authority's overall risk management strategy.

1.2 The purpose of risk management is to increase the likelihood that the Authority will achieve its key objectives, as set out in the Business Plan, whilst avoiding financial loss, damage to service reputation, or prejudice to continued effective service provision. This involves systematically:

- identifying risks
- evaluating exposure to the risks identified
- assessing the control measures in place to deal with the risks; and
- managing those risks in a planned way

1.3 Risk management has the following aims:

- protect service delivery and its quality
- protect the reputation and image of the organisation
- ensure the security of the organisation
- secure earning capacity and funding
- secure the wellbeing of employees and service users
- ensure the integrity and resilience of information systems
- ensure probity and ethical conduct
- avoid criminal prosecution and civil litigation
- avoid financial loss, fraud, or corruption
- inform and enhance performance management

2 Strategic Risk Register

2.1 The Authority's Strategic Risk Register provides a structured approach to:

- identifying the risks that may stop the Authority from achieving its objectives
- assessing the probability and impact of those risks
- agreeing preventative or remedial actions to ensure that such risks are reduced to an acceptable level

3 Risk Identification & Evaluation

3.1 As part of the risk management strategy it is important that Members review the strategic risks, raise issues for further consideration and highlight possible areas of risk for addition or deletion.

3.2 The risk management process requires us to:

- identify, assess and record strategic risks (by staff, managers, Leadership Team and Members)
- determine the consequences of not taking any action to manage/mitigate those risks
- record control measures that are in place to manage the risk and provide a current "Risk Rating"
- identify additional control measures that can be implemented, along with any resources that might be required
- re-evaluate and re-score the risk to demonstrate the anticipated "Planned Residual Risk Rating" (i.e. if the additional control measures are implemented).

3.3 The risk ratings (current and planned) are scored and colour coded as follows:

| | | |
|--|------------------|--|
| | Very Severe Risk | <i>Risks are those which cause most concern: their materialisation would have a potentially disastrous impact on the Authority's reputation or business continuity; immediate and comprehensive action would be required.</i> |
| | Severe Risk | <i>Risks are also of significant concern and should be covered by contingency plans: their materialisation would be severe but not disastrous, and some immediate action would be required, along with the development of an appropriate action plan.</i> |
| | Material Risk | <i>Risks have consequences that are not severe, and which can be managed by contingency plans and more detailed action plans which can be developed later. But such risks still need regular monitoring.</i> |
| | Manageable Risk | <i>Risks are those that are inherent in most activities; the consequences of their materialising are generally not important enough to affect the whole business, and they can be managed during delivery. The status of such risks will be reviewed periodically.</i> |

3.4 Leadership Team monitors and reviews the Strategic Risk Register on a quarterly basis to ensure we are clear about potential risks and how we might mitigate these.

3.5 The Register has been updated to include an additional strategic risk:

S8 Dartmoor Foundation

3.6 The Register has four categories of risk: Performance, Strategy, Finance and Governance and the table below summarises the risks and residual risk ratings with further details provided in Appendix 1:

| Risk Ref | Risk Description | Planned Residual Risk |
|--------------------|--|-----------------------|
| PERFORMANCE | | |
| P1 | Ineffective internal communication | Manageable Risk |
| P2 | Inadequate external communication/community engagement | Manageable Risk |
| P3 | Inadequate Info Management/Business Continuity Planning. | Material Risk |
| P4 | Inadequate focus on Performance Management | Manageable Risk |
| P5 | Lack of support to deliver actions in the Partnership Plan | Material Risk |
| P6 | Failure to determine major planning applications < 13 weeks | Manageable Risk |
| STRATEGY | | |
| S1 | Failure to implement culture of risk assessment/management | Manageable Risk |
| S2 | Emergencies affecting DNPA land/buildings or activity | Manageable Risk |
| S3 | Managing officer workload | Material Risk |
| S4 | Workforce planning and resilience | Severe Risk |
| S5 | Farming in Protected Landscapes | Material Risk |
| S6 | Review of Byelaws | Material Risk |
| S7 | Natural Flood Management | Material Risk |
| S8 | Dartmoor Foundation | TBC |
| FINANCE | | |
| F1 | Potential for further reductions in National Park Grant | Severe Risk |
| F2 | Inadequate financial management | Manageable Risk |
| F3 | Appeals, Public Enquiries and enforcement action | Manageable Risk |
| GOVERNANCE | | |
| G1 | Fraud & Corruption | Manageable Risk |
| G2 | Inadequate procurement practice | Manageable Risk |
| G3 | Inadequate management of partnerships and projects | Manageable Risk |
| G4 | Inadequate decision-making process and documentation | Manageable Risk |
| G5 | Failure to implement new or changes to legislation or policy | Manageable Risk |

- 3.7 Members are invited to discuss and approve the register, subject to any amendments Members may wish to make.
- 3.8 The Strategic Risk Register is normally reported to the Audit & Governance Committee in May and November each year.

4 Equality and Sustainability Impact

- 4.1 The Authority seeks to treat all people equally, honestly, and fairly in any, or all its business activity, including partners, visitors, suppliers, contractors, service users. There are no specific impacts arising from this report.

5 Financial Implications

- 5.1 There are no financial implications arising directly from this report.

6 Recommendation

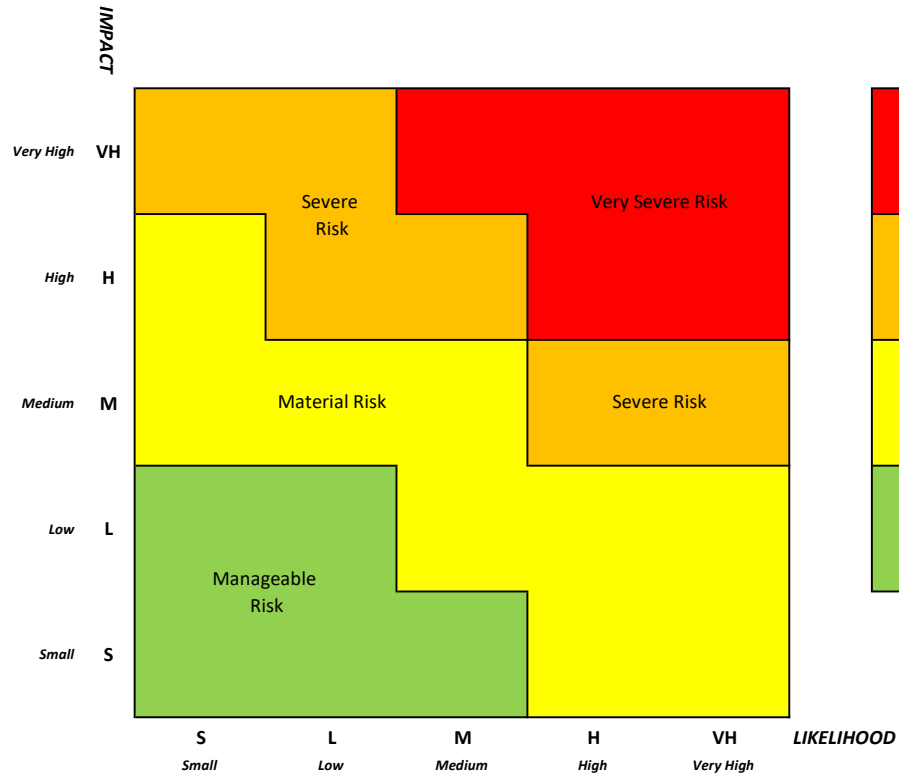
- 6.1 Members are invited to discuss and approve the Strategic Risk Register, subject to any amendments Members may wish to make.

NEIL WHITE

| RISK DESCRIPTION : | | RESIDUAL RISK RATING : | LT Lead |
|----------------------|--|------------------------|---------|
| Performance : | | | |
| P1 | Ineffective internal communication | Manageable Risk | NW |
| P2 | Inadequate external communication and community engagement | Manageable Risk | RD |
| P3 | Inadequate Information Management and Information Technology System failure. Inadequate Business Continuity Planning. | Material Risk | AS |
| P4 | Inadequate focus on Performance Management (including customer service) | Manageable Risk | NW |
| P5 | Lack of support and resources from partners/stakeholders to deliver on the actions in the Partnership Plan | Material Risk | KB |
| P6 | Failure to determine major planning applications within the set Government target of 13 weeks | Manageable Risk | DK |
| Strategy : | | | |
| S1 | Failure to implement a robust culture of risk assessment and risk management. | Manageable Risk | NW |
| S2 | Emergencies affecting land or buildings owned or leased by DNPA or operational activity | Manageable Risk | AS |
| S3 | Managing officer workload. Our challenge will always be to ensure we set realistic work programmes but also improve organisational 'productivity' | Material Risk | NW |
| S4 | Workforce planning/resilience: limited capacity to cover for absences of key posts. Difficulty to recruit to certain posts. The risk derives primarily from the lack of core funding and the inherent problem of retaining staff on fixed term contracts | Severe Risk | KB |
| S5 | Farming in Protected Landscapes (FiPL): risks associated with Authority's decision to participate in FiPL programme | Material Risk | RD |
| S6 | Review of byelaws with respect to access land in Dartmoor National Park | Material Risk | RD |
| S7 | Natural Flood Management | Material Risk | RD |
| S8 | Dartmoor Foundation | Material Risk | KB |
| Finance : | | | |
| F1 | Potential for reductions in National Park Grant (NPG) and / or changes in Defra's requirements via the National Parks Financial Grant Agreement) | Severe Risk | KB |
| F2 | Inadequate financial management | Manageable Risk | AS |
| F3 | Appeals, Public Enquiries and enforcement action could expose the Authority to considerable financial risks and create poor PR | Manageable Risk | DK |
| Governance : | | | |
| G1 | Fraud & Corruption | Manageable Risk | AS |
| G2 | Inadequate procurement practice | Manageable Risk | AS |
| G3 | Inadequate management (and success) of partnerships and projects | Manageable Risk | RD |
| G4 | Inadequate decision-making process; inadequately documented decision-making process | Manageable Risk | NW |
| G5 | Changes in legislation/failure to implement new legislation or policy | Manageable Risk | KB |

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| | | |
|------------------|------------------|--|
| Very Severe Risk | Very Severe Risk | <i>Risks are those which cause most concern: their materialisation would have a potentially disastrous impact on the Authority's reputation or business continuity; immediate and comprehensive action would be required.</i> |
| Severe Risk | Severe Risk | <i>Risks are also of significant concern and should be covered by contingency plans: their materialisation would be severe but not disastrous, and some immediate action would be required, along with the development of an appropriate action plan.</i> |
| Material Risk | Material Risk | <i>Risks have consequences that are not severe, and which can be managed by contingency plans and more detailed action plans which can be developed later. But such risks still need regular monitoring.</i> |
| Manageable Risk | Manageable Risk | <i>Risks are those that are inherent in most activities; the consequences of their materialising are generally not important enough to affect the whole business, and they can be managed during delivery. The status of such risks will be reviewed periodically.</i> |

IMPACT

- Small** ■ Minimal loss, delay, inconvenience, or interruption. Easily and quickly resolved
- Low** ■ Minor loss, delay, inconvenience, or interruption. Short to medium term effect
- Medium** ■ Significant waste of time and resources. Impact on operational efficiency, output, and quality. Medium term effect which may be expensive to recover
- High** ■ Major impact on costs and objectives. Serious impact on output and/or quality and reputation. Medium to long-term effect and expensive to recover.
- Very High** ■ Critical impact on the achievement of objectives and overall performance. Huge impact on costs and/or reputation. Very difficult and possibly long-term to recover

LIKELIHOOD

- Small** ■ extremely unlikely to occur
- Low** ■ unlikely but not impossible to occur
- Medium** ■ fairly likely to occur
- High** ■ more likely to occur than not
- Very High** ■ almost certain to occur

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[Go to DASHBOARD](#)

| P1 : INEFFECTIVE INTERNAL COMMUNICATION | | | | | |
|---|---|---|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| NW | Lack of understanding of objectives, targets, priorities, issues, and challenges Dis-engaged staff create a poor impression of DNPA when in-contact with the public and our stakeholders | Leadership Team meets every Monday morning for communication/diary catch up. Messages are then disseminated as appropriate. Key messages are communicated by email to all staff. Quarterly Senior Managers Meeting introduced in 2022. Senior managers engaged in developing business plan key actions. Monday Message (email) provides regular communication from Chief Executive to all staff and Members. "Golden thread" linking Partnership Plan and Business Plan with individual appraisals & 1:1s. Annual Team Dartmoor Day and individual Team Dartmoor days. Regular team meetings (via Teams as required/appropriate). MS Teams training provided to all staff (Spring 2022). Intranet & website. Regular briefings to Members and two officer/Member working panels. Video conferencing facilities essential tools for internal/external comms supported by investment in laptops and mobile phones. Reviewed hybrid working arrangements in October/November 2023. Inaugural Staff Conference (annual event) held in December 2023 (Members invited). | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Organisational Development Strategy "Developing Team Dartmoor" [to be reviewed in 2024/25] has a specific focus on improving internal communication and employee engagement. Staff survey undertaken every two years with focus on employee engagement (last completed December 2023). Effective staff induction process in place. Communication methods constantly reviewed and mixture of written, online and face to face utilised. New staff conference piloted in 2023 and is being run again in 2024 to provide opportunity to reflect on achievements and share future plans so that staff are better informed and we support the 'Team Dartmoor' ethos.

RESOURCES REQUIRED :

Staff & Member time is needed to participate fully.

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Low | Low | Manageable Risk |

OUTCOME :

Ensure staff can contribute and feel valued
 Staff and Members are ambassadors for the organisation
 Promote full understanding and ownership of the Authority's work, priorities, and change agenda
 Develop a better understanding of the Authority and its work

P2 : Inadequate external communication and community engagement

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|--|--|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| RD | <p>Damage to reputation. Poor support from community, business & stakeholders Lack of understanding of the value of DNPA and the work it does Confusion with other organisations Projects and key decisions not supported as no 'buy-in' from stakeholders</p> | <p>Communications strategy implemented through developing a forward plan. Supporting communication tools include: Media briefings & releases Authority publications Authority Website Variety of forums Social media, films, and targeted e-newsletters Surveys Outreach and Engagement strategy developed with several projects and initiatives highlighted to target engaging with communities and key underrepresented groups Community Engagement Ranger retained on fixed-term contract with external funding allowing continued engagement with new audiences</p> | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Communications and community engagement are priorities for the Authority. There is a communications forward plan to develop proactive comms and to manage reputational issues, alongside outreach and community engagement that helps reach our target audiences.
 Increased presence at Parish meetings and local special interest groups. Need to consider process for briefing in advance of the meetings and how we feedback after the meetings. Content is supplied to Members to share with parish/community magazines/newsletters.
 Regular news releases, columns in local publications and social media posts. Monitoring of reach and engagement with social media, along with comments and feedback. Quarterly newsletter Moor Life to improve awareness and understanding of our work.
 We are continuing to use a mix of digital and 'real world' communication to engage and inform.

RESOURCES REQUIRED :

Staff time will be needed to communicate and engage with residents and prepare materials and content. The Communications Team has been reduced though the Business Review and so there is more of an expectation on all staff to take responsibility for communication with stakeholders.

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Low | Low | Manageable Risk |

OUTCOME :

A greater understanding of what DNPA does in relation to Dartmoor the place, so people value and support the work we do
 A good reputation as an organisation that listens and understands
 Excellent relationships with our communities and stakeholders
 Promoting understanding and enjoyment of Dartmoor's special qualities
 Ensure staff can contribute and feel valued

P3 : Inadequate Information Management and Information Technology System failure. Inadequate Business Continuity Planning.

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|--|--|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| AS | Non-compliance with legislation. Inability to provide core services. Loss of reputation. Impact on service delivery. Breakdown of communication. Delays/failure to update records | ICT systems and data backed up daily and copies stored off-site. Document Management System implemented for electronic storage of paper records. Disaster Recovery Plan in place, and critical elements tested Alternate venues/home working available in the event of loss of office accommodation Virtualised servers and desktops speed up recovery times Security patches and upgrades regularly applied to the firewall and virtual servers External penetration testing of security systems carried out quarterly to ensure system integrity IT system to support the planning service implemented. Some issues had significant impact on performance and service to the public. Active management led by Director of Spatial Planning and planning team, working with provider has resulted in progress and some improvements. | Low | High | Severe Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Head of ICT and the IT staff continually review and identify any actions with the Authority's IT systems and to move the systems and security of those systems forward. The Director of Spatial Planning is in ongoing dialogue with the planning system provider to discuss the necessary development and improvements. Working group of officers from the planning team has been set up to manage the project.

RESOURCES REQUIRED :

Staff Time / Funds for new ICT hardware and software

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Low | Medium | Material Risk |

OUTCOME :

Continuous business efficiency in the event of systems failure or major emergency affecting operational buildings

P4 : INADEQUATE FOCUS ON PERFORMANCE MANAGEMENT (INCLUDING CUSTOMER SERVICE)

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|---|---|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| NW | Individual and organisational performance not monitored. Low achieving Authority Unclear targets and objectives. Resources not targeted Reputational risk for the Authority. More complaints | Business Plan & Annual Review Organisational Development Strategy Staff Appraisal Scheme (updated for 2023/24) Audit & Governance Committee with clear remit to monitor and challenge performance. New suite of PIs that are focused on service delivery introduced 2024/25 Parke House Project Management and staff trained maintaining focus on effective project management Robust and highly visible process for monitoring of key actions in the Business Plan. Detailed and thorough performance reporting and analysis by Leadership Team and Audit & Governance. Performance Improvement Policy Customer Service Standards Lessons learnt from complaints | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Audit recommendation for Members who sit on the Audit & Governance Committee to carry out a self-assessment exercise is being considered, subject to staff capacity.
 Presentation skills training planned - Summer 2024.

RESOURCES REQUIRED :

Staff time

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Small | Low | Manageable Risk |

OUTCOME :

Good performing organisation, with evidence of continuous improvement

P5 : LACK OF SUPPORT AND RESOURCES FROM PARTNERS / STAKEHOLDERS TO DELIVER ON THE ACTIONS IN THE PARTNERSHIP PLAN

| | | | RISK RATING | | |
|------|--|---|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| KB | Partnership Plan actions not undertaken Ambitions not delivered | Extensive engagement with partners and stakeholders in development of the current Partnership Plan (National Park Management Plan). Resources to deliver are going to be a challenge given uncertainty over public spending and the impact of COVID on charitable partners. The potential Land Use Management Group for Dartmoor could be a positive force to reinforce partnership working and take forward initiatives like the land use framework and Dartmoor Observatory. Dartmoor's Dynamic Landscapes granted round one development funding, in partnership with others, from the National Lottery Heritage Fund. This provides an important source of funding to help deliver the vision and actions in the Partnership Plan. | Medium | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Reviewing governance arrangements for the Partnership Plan in 2023 and looking to establish a fixed-term post focused on supporting the Partnership Plan and climate change
 State of the Park Report being developed to help monitor impact

RESOURCES REQUIRED :

Land Use Management Group would need additional resource from Defra

| | | | RISK RATING | | |
|------------------------------|--|--|-------------|--------|------------------------------|
| | | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | | Low | Medium | Material Risk |

OUTCOME :

Clear agreed vision for the National Park
 Actions to achieve the Vision shared and owned by delivery partners
 Clear process for monitoring delivery and assessing progress towards the Vision

P6 : FAILURE TO DETERMINE PLANNING APPLICATIONS WITHIN THE SET GOVERNMENT TARGETS

| | | | RISK RATING | | |
|------|--|--|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| DK | Authorities who 'poorly' perform over a 2-year period may be subject to special measures. The risk is therefore that the Authority could lose its ability to deal with applications resulting in a loss of income and reputation | <p>Planning Performance Agreements (PPA) are in place which are a 'contract' between the planning authority and the developer in how their application will be dealt with including timescales.</p> <p>All such applications which are subject to a PPA do not have to be identified under the government speed targets and can be reported separately.</p> <p>Ongoing monitoring of the effectiveness of this control mechanism.</p> <p>Planners are realistic about timescale on framework, particularly if legal work is required.</p> <p>Use of tablets/technology to reduce reliance on paper plans and improve our effectiveness.</p> <p>New planning system implemented – live from October 2022</p> <p>Recruitment and retention of Planning Officers is a challenge for all local authorities</p> | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

New structure for Planning Service in place from January 2024 following appointment of Director of Spatial Planning to provide effective leadership and management.
 Introduction of Principal Planning Officer/Senior Planning Officer positions provide opportunities for progression, aid retention and renewed focus on monitoring/enforcement functions.
 Invest in development of Development Management team and support for Planning Administration team.
 Engage effective agency planning officers to support team, subject to budget
 Service level agreement for provision of legal services in place. Internal review of planning IT system Summer 2024 to consider options for improvement.

RESOURCES REQUIRED :

Staff time

| | | RISK RATING | | |
|------------------------------|--|-------------|--------|------------------------------|
| | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | Small | Low | Manageable Risk |

OUTCOME :

Major applications are dealt with in a timely way
 The performance agreement will allow time to be taken to achieve a quality outcome

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[Go to DASHBOARD](#)

S1 : FAILURE TO IMPLEMENT A ROBUST CULTURE OF RISK ASSESSMENT AND RISK MANAGEMENT

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|--|---|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| NW | <p>Disruption to service delivery.</p> <p>Waste of financial resources as number and cost of losses escalate. Increasing cost or unavailability of insurance cover.</p> <p>Critical reports by external audit.</p> <p>Increase likelihood of major loss/incident.</p> <p>Loss of reputation.</p> | <p>Risk Management Strategy (adopted January 2023)</p> <p>Risks monitored by A&G and Leadership Team.</p> <p>Corporate Risk Management Steering Group (Leadership Team). Operational Risk Management via work programmes/projects. Internal and External Auditors base their work / review programmes on a Risk Based approach</p> <p>Annual Governance Statement following review of all governance arrangements.</p> <p>Health, Safety & Wellbeing Committee</p> <p>SLA with TDC to provide operational and strategic H&S support and compliance. Risk assessment training provided regularly to relevant officers and further training available.</p> <p>H&S briefing provided at induction.</p> <p>Procurement training delivered in February 2023</p> <p>Financial management training/mentoring for budget holders/senior managers provided by Head of Business Support</p> | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

RESOURCES REQUIRED :
None.

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Low | Low | Manageable Risk |

OUTCOME :
 Risk based approach embedded in culture of the organisation.
 All risks effectively managed.

S2 : EMERGENCIES AFFECTING LAND OR BUILDINGS OWNED OR LEASED BY DNPA OR OPERATIONAL ACTIVITY

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|---|---|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| AS | <p>Incidents such as flooding, storms, fire, could disrupt the business of the Authority.</p> <p>Possible restrictions on access imposed because of outbreaks of disease.</p> <p>Denial of access to key premises resulting in major disruption to service delivery.</p> <p>Financial – increased cost of provision of alternative working locations.</p> | <p>Emergency Planning.</p> <p>Close working relationship with police and other emergency services</p> <p>Staff awareness training (induction training).</p> <p>ICT Disaster Recovery plan, H&S, Lightning Protection, Fire Regulations (including regular testing of fire systems), etc.</p> <p>Alternate venues/home working available in the event of loss of office accommodation.</p> <p>Robust maintenance programme and risk assessments for operational property</p> | Small | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

This is a risk which is difficult to control, but is considered relatively low risk.

RESOURCES REQUIRED :

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Small | Low | Manageable Risk |

OUTCOME :

Business continuity in the event of an emergency affecting business premises
 Effective and appropriate use of DNPA's resources in other emergencies affecting the National Park

S3 : MANAGING OFFICER WORKLOAD.

Our challenge will always be to ensure we set realistic work programmes but also improve organisational 'productivity'

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|--|--|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| NW | <p>Failure to deliver corporate objectives. High stress levels and staff absence. Targets/improvement not achieved Staff unclear of roles & responsibilities in new structure</p> | <p>Officers (particularly middle managers) fully involved in developing the Authority's Business Plan and shaping work programmes HR Policies; Business Plan, Appraisal process – identifying clear priorities and work programmes for individuals, teams, and the Authority as a whole – through manager and staff engagement. Implementation of the OD Strategy. Good internal communications/staff survey /feedback channels/liason with representatives. Support managers and focus on developing management skills. Proactive attendance management; provision of Employee Assistance Programme; OH service. Quarterly review at LT identifying pressure points and where additional support may be required. Provision of Project Fund within the budget to enable in-year bids for additional resource. Hybrid working arrangements reviewed in October/November 2023 LT regularly review staff workloads through Head of Service updates.</p> | Medium | High | Severe Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

| |
|--|
| |
|--|

RESOURCES REQUIRED :

Staff time and resources to deliver an effective programme

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Medium | Medium | Material Risk |

OUTCOME :

Well informed, motivated workforce
 Effective leadership
 Appropriately supported and trained staff

[Go to KEY](#)
[Go to DASHBOARD](#)

| S4 : WORKFORCE PLANNING / RESILIENCE : | | | | | |
|---|--|---|--------------|--------|----------------------|
| Limited capacity to cover for absences of key posts. Difficulty to recruit to certain posts. The risk derives primarily from the lack of core funding and the inherent problem of retaining staff on fixed term contracts | | | RISK RATING | | |
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| KB | Reduced capacity/productivity Service pressures could lead to 'bad' decisions and high stress levels Poor performance Increase in complaints Contracts and obligations not fulfilled | Active staff management and support through a mixture of: <ul style="list-style-type: none"> •Project Fund enabling flexibility to buy-in support as required •Staff support e.g., Occupational Health, EAP; counselling etc. •Increased joint working with other Local Authorities and partners •Some SLAs are in place (Finance, ICT, Payroll, H&S, Legal) •LT regularly review workforce planning and impact of staff absence •LT strategic meetings consider future work programmes / direction of travel •Effective performance and absence management policies and practices | High | High | Very Severe Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

This will remain an area of high risk given the size and scope of our organisation and operations. Senior officers, service managers, project officers and specialist staff are fundamental to our performance and success as an Authority, therefore any significant absences can have a real impact on delivery. Difficulty in recruiting to some roles has placed additional pressure on some teams. Leadership Team will continue to monitor workforce issues.

RESOURCES REQUIRED :

Staff time and resources to deliver an effective programme. May need external support

| | RISK RATING | | |
|------------------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | Medium | High | Severe Risk |

OUTCOME :

Well informed, motivated workforce
Effective leadership
Appropriately supported and trained staff

S5 : Farming in Protected Landscapes (FiPL): risks associated with Authority’s decision to participate in FiPL programme

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|--|--|---------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| RD | Lack of applications Staff resource Link with existing agri-environment schemes Financial risk as the accountable body Local Assessment Panels (LAP) | Effective local communication and engagement Project Manager and project officer appointed; work programmes actively managed Process checked with Rural Payments Agency and Natural England involved in Local Assessment Panel Ensure National Framework works with internal governance arrangements. Clear governance arrangements required at protected landscape level Establish terms of reference in line with Defra’s expectations for LAPs, particular care regarding “conflicts of interest”; careful consideration of appointment to LAP; training/guidance for panel members. Need to monitor behaviour and performance of Panel members to ensure probity | Material Risk | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Project Manager to focus on strategic delivery of the programme – to include finance and performance management. Changes and risk to delivery identified early. Risk to be continually monitored. Local Assessment Panel to meet regularly to consider applications promptly.

RESOURCES REQUIRED :

Staff time and financial resources

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Low | Medium | Material Risk |

OUTCOME :

Prompt action when delays or new risks identified resulting in successful delivery of the programme.
 Effective support from Leadership Team

[Go to KEY](#)
[Go to DASHBOARD](#)

S6 : Review of byelaws with respect to common land in Dartmoor National Park

| | | | RISK RATING | | |
|-------------|---|--|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | | | |
| RD | Legal risk of challenge of the process Staff resources Reputational risks | Clear communications through all stages Full public consultation and updates during review Thorough and considered approach to responses received through the consultation Process agreed with legal advisers Defra advice requested at start of the consultation period as well as during the update and review | Medium | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :
 Project timeline assessed to ensure officer time (including legal support) allocated to fully assess the responses to the consultation and make any changes to the revised byelaws before taking further report to Authority and completing the process.
 Pro-active communications

RESOURCES REQUIRED :
 Officer time and support from legal advisers

| | RISK RATING | | |
|------------------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | Low | Medium | Material Risk |

OUTCOME :
 Revised byelaws are proportionate and deliver against objectives.
 Appropriate staff resources and communications used to promote the updated byelaws

S7 : NATURAL FLOOD MANAGEMENT

| | | | RISK RATING | | |
|------|--|--|-------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD | IMPACT | RESIDUAL RISK RATING |
| RD | <p>Awaiting EA confirmation of Business Case in summer 2024 - if not agreed then this could lead to :</p> <p>Failure to meet Partnership Plan objectives. Reputational damage if capital projects not delivered or not delivered on time. Potential impact on staff retention and recruitment. Failure of partnership arrangement. Financial concern if lack of match funding available for National Lottery funding programmes.</p> | <p>Clear terms of reference, agreed objectives and outcomes, roles, responsibilities, and exit strategies with regular review. Consistent internal and external communications Regular 1:1s and appraisals with staff and also updates from partners. Regular meetings between senior managers from both organisations.</p> | Medium | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Scheduled meetings and clear timeline with milestones for delivery.

RESOURCES REQUIRED :

Senior staff time to monitor progress; communication strategy

| | | | RISK RATING | | |
|------------------------------|--|--|-------------|--------|------------------------------|
| | | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | | Low | Medium | Material Risk |

OUTCOME :

Robust, well managed partnership that helps to deliver Business Plan and National Park Management Plan objectives as well as ensure delivery of National Lottery Heritage fund Programme.

| S8 : DARTMOOR FOUNDATION | | | | | |
|---------------------------------|---|---|--------------------|---------------|-----------------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
| | | | LIKELIHOOD | IMPACT | RESIDUAL RISK RATING |
| KB | Financial and audit risks. Fundraising targets not met. Foundation diverges from objective to support National Park purposes. Lack of professional and business capacity for the Foundation. | Professional advice procured to establish legal framework and stakeholder engagement. Trustees appointed and meetings have taken place to establish close working relationship with shared ideas and priorities. Clear financial and performance management framework with transparent grant application and approval process for applicants being developed. Active management of the trustees by the Chair of the Foundation and regular communication between the Chair of the Foundation and senior officers/members of the Authority. Ensure that initial fundraising helps raise revenue for the Foundation's ongoing 'organisation costs' as well as projects. Foster a close, on-going relationship with Authority officers to support joint communication and engagement. Ensure that the Foundation provides regular feedback to the Members of the Authority | Medium | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Chief Executive not appointed. Currently considering options for this key position as and advisor to the Foundation.

RESOURCES REQUIRED :

Foundation will need to focus on fundraising for its own core costs as well as project delivery

| | RISK RATING | | |
|------------------------------|--------------------|---------------|-------------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | Low | Medium | Material Risk |

OUTCOME :

A successful Foundation that supports delivery of National Park purposes and the Dartmoor Partnership Plan and is seen, overtime, as a key delivery agent for funding and projects that enhance the National Park and

| F1 : Potential for reductions in National Park Grant (NPG) and / or changes in Defra’s requirements via the National Parks Financial Grant Agreement) | | | | | |
|---|---|---|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| KB | <p>Insufficient funds to meet statutory requirements and delivery of National Park Purposes.</p> <p>Failure to meet Performance Targets</p> <p>A new National Parks Financial Grant Agreement has been put in place by Defra for all NPAs; the addition of a new clause allowing Defra to alter its requirements (of NPAs) may risk the Authority’s ability to exercise complete independence and fulfil its business plan objectives</p> | <p>The Authority completed a Business Review during 2022/23 to reduce costs/increase income. Proposal to establish a charitable trust as a vehicle for income generation in support of National Park purposes (see S8)</p> <p>Robust level of Reserve Balances maintained.</p> <p>Strong budget management and procurement performance and evidence of using resources efficiently and effectively . The Authority has secured additional one-off payments from Defra in 2022 and for 2024/25. These have helped address the short-term funding issues but do not assist with medium-term financial planning.</p> | Very High | High | Very Severe Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

We continue to seek ways to diversify our income streams and apply for external fundraising but our ability to generate income is limited by our lack of assets from which to trade/generate income and the fact that we are a public authority charged by Parliament with providing public services.

RESOURCES REQUIRED :

Officer time

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | High | Medium | Severe Risk |

OUTCOME :

Focused organisation with resources targeted to agreed priorities
 Acknowledgement from Defra that DNPA will remain reliant on public funding given limited opportunities to diversify income sources given the lack of ‘assets’ we own/lease

F2 : INADEQUATE FINANCIAL MANAGEMENT

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|---|---|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| AS | Unfunded budget variance. Under spend of core grant Reputational damage | Robust budget monitoring and procurement process. financial system being implementation Financial Regulations / Standing Orders. Sustainable procurement policy Procurement procedures Staff finance training Devolved budgets with clear accountability supported by timely and accurate financial reporting Quarterly reports to Leadership Team & A&G Committee Seek / apply for Government support schemes; reduce associated costs accordingly and ensure plans to re-open services can be implemented quickly. Maintain close and regular contact with customers to monitor debtor balances, adjust payment terms if required and assess ability to pay. | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

On-going finance training for staff
 Capacity issues are recognised and extra support is brought in to progress work programmes. New financial system to be implemented in August 2024, which will add extra controls. The intention is to have all systems integrating with the new system. The new system will only go live after satisfactory user acceptance testing outcomes, the current system will remain in place.

RESOURCES REQUIRED :

Staff time and training resources

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Small | Low | Manageable Risk |

OUTCOME :

Financial outturn on target

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F3 : Appeals, Public Enquiries and enforcement action could expose the Authority to considerable financial risks and create poor PR

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|---|--|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| DK | Bad decisions that damage Dartmoor Additional costs and significant budget overspend Loss of public confidence Poor PR | Director of Spatial Planning reviews all appeal files to learn lessons; reporting to LT and Members External legal advice and support obtained where necessary Good Practice Guide for Members and officers (planning) and appropriate training Enforcement Policy (currently being reviewed - October/November 2023) | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Procure expert input when necessary
Clear project management arrangements for high profile cases
Director of Spatial Planning to oversee and support review of Enforcement Policy, cases and management working closely with Principal Planning Officer (Enforcement) and Planning Officers (Monitoring & Enforcement) x 2

RESOURCES REQUIRED :

Staff time and financial resources

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Low | Low | Manageable Risk |

OUTCOME :

All decisions are lawful, in accordance with advice and can be supported on appeal
Public confidence in decisions
Minimise payment of costs

[Go to KEY](#)
[Go to DASHBOARD](#)

G1 : FRAUD AND CORRUPTION

| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | RISK RATING | | |
|------|--|--|--------------|--------|----------------------|
| | | | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| AS | Misappropriation of Authority resources (not always financial) | Financial Regulations Standing Orders (updated Jan 2021) Prosecution deterrent Internal checks / controls Scheme of delegation Internal / External Audit Whistle-blowing Policy (updated Jan 2021). Bank Reconciliation IT Firewall IT security / passwords Anti-fraud & Corruption Policy in place Information Security Policy | Small | Low | Manageable Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Risks monitored especially during financially difficult times

RESOURCES REQUIRED :

Staff time

| PLANNED RESIDUAL RISK | RISK RATING | | |
|-----------------------|-------------|--------|------------------------------|
| | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| | Small | Small | Manageable Risk |

OUTCOME :

Staff aware of risks and controls regarding fraud & corruption

G2 : INADEQUATE PROCUREMENT PRACTICE

| | | | RISK RATING | | |
|------|--|--|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| AS | Failure of partners/contractors Schemes not delivered on time or over budget. Damage to reputation. Value for Money not achieved Sustainability principles not applied Procurement rules not followed providing opportunity for challenge | Service level agreement with Devon Procurement Service (DPS) to provide procurement support Standard set of templates, terms and conditions etc. kept up to date by DPS (on SharePoint site) Use of e-procurement portal Member of Devon & Cornwall Procurement Partnership. Financial appraisal. Risk Assessments. Financial Regulations / Standing Orders. Sustainable procurement policy Procurement procedures Procurement training Contract management Contractor Vetting & Insurance Project Management Training | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

On-going staff training on procurement rules and procedures and project management

RESOURCES REQUIRED :

Staff time and potentially resources if purchasing is to adopt more sustainable principles

| | | | RISK RATING | | |
|------------------------------|--|--|-------------|--------|------------------------------|
| | | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | | Low | Low | Manageable Risk |

OUTCOME :

All procurement undertaken within policies, procedures & legislation

G3 : Inadequate management (and success) of partnerships and projects

| | | | RISK RATING | | |
|------|--|---|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| RD | <p>Failure to meet DNPA objectives.</p> <p>Inadequate SLAs and potentially poor performance, service failure & reputational damage.</p> <p>Inadequate contract conditions/ management structure & dispute resolution process.</p> <p>Failure of partnership arrangement.</p> <p>Financial over-commitment by the Authority due to unpaid grant claims.</p> | <p>Signing up to formal agreements (Contracts, SLAs, MoUs, etc.), checked by legal advisers, that set out terms of reference, agreed objectives and outcomes, roles, responsibilities, exit strategies etc.</p> <p>Risk Assessments.</p> <p>Standing Orders.</p> <p>Financial Regulations.</p> <p>Internal/External Audit.</p> <p>External partners' controls</p> <p>Embedded link between project management and personal performance management via appraisals, work plans and the Business Plan. Performance monitoring - Business Plan.</p> | Medium | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Ongoing monitoring of compliance with procedures and staff training.

RESOURCES REQUIRED :

Staff time and ongoing SLA with Devon legal

| | | | RISK RATING | | |
|------------------------------|--|--|-------------|--------|------------------------------|
| | | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | | Medium | Small | Manageable Risk |

OUTCOME :

Robust, well managed partnerships and projects that help to deliver Business Plan and National Park Management Plan objectives

[Go to KEY](#)
[Go to DASHBOARD](#)

G4 : Inadequate decision-making process; inadequately documented decision-making process

| | | | RISK RATING | | |
|------|---|--|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| NW | Financial cost. Judicial reviews/Legal challenges. Loss of reputation. Demands on legal service time High level of complaints/appeals Information Commissioner adverse finding | Complaints procedures. Ombudsman. Legal process. Authority policy of open & honest response to complaints. Standing Orders Rules & Procedures in relation to decision making. Publications Scheme (FOI) Recording in writing decisions undertaken under delegated powers Written advice about recording key decisions and process established | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Ongoing training for staff and Members
Ongoing review of Standing Orders and Scheme of Delegation

RESOURCES REQUIRED :

Staff & member time and training resources

| | | | RISK RATING | | |
|------------------------------|--|--|-------------|--------|------------------------------|
| | | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | | Low | Low | Manageable Risk |

OUTCOME :

Low level of complaints, appeals & legal challenges

G5 : Changes in legislation/failure to implement new legislation or policy

| | | | RISK RATING | | |
|------|---|---|--------------|--------|----------------------|
| LEAD | CONSEQUENCE IF NO ACTION | CONTROL MEASURES TO MANAGE RISK | LIKELIHOOD % | IMPACT | RESIDUAL RISK RATING |
| KB | Financial cost/budget difficulties. Requirement to revise working practices or introduce new systems. Potential compliance difficulties. Financial impact if the Authority cannot respond promptly | The National Park Authorities 'Legalnet' South West Councils (HR) XpertHR online subscription Technical Support subscription (Finance) and member of Devon Accounting Group External Legal Services provision Various on-line alerts Subscription to Planning Resource reintroduced September 2023 to support Planning Service Up-dates and policy work via National Parks England and various professional network groups | Low | Medium | Material Risk |

ADDITIONAL CONTROL MEASURES PLANNED :

Various legislation relating to planning to be monitored closely by Director of Spatial Planning, Principal Planning Officers, Senior Planning Officer and Forward Planner
 Engaging with Defra on Government response to the Landscapes Review

RESOURCES REQUIRED :

Staff time with a plethora of legislation and consultations being issued

| | | | RISK RATING | | |
|------------------------------|--|--|-------------|--------|------------------------------|
| | | | LIKELIHOOD | IMPACT | PLANNED RESIDUAL RISK RATING |
| PLANNED RESIDUAL RISK | | | Small | Low | Manageable Risk |

OUTCOME :

Legally compliant with no challenges through Judicial Review



NPA/24/039

Dartmoor National Park Authority

1 November 2024

Financial Planning 2025/26 and beyond

Report of the Chief Executive (National Park Officer)

Recommendation: **That Members:**

- i. **Note the financial uncertainty facing the Authority and the financial pressures associated with 14 plus years of continued austerity; and**
- ii. **Agree to use reserves to balance the revenue budget for 2025/26, noting a potential call on reserves of £510,000 and need to complete a major business review if further funding is not forthcoming from the Department for Environment, Food and Rural Affairs.**

1 Background

- 1.1 Officers have commenced the budget and business plan process for 2025/26 and beyond. Each year we 'zero-base' our budget i.e. we scrutinise all expenditure to ensure that it is necessary, effective and efficient use of resource; in pursuit of National Park purposes and duty; and supporting Business Plan and Partnership Plan objectives/key actions.
- 1.2 The key source of funding for the Authority is National Park Grant (NPG) which is paid by the Department of the Environment, Food and Rural Affairs (Defra). Currently NPG accounts for over 60% of total income.
- 1.3 We have no indication of the amount of NPG that we will receive in 2025/26 or beyond which makes financial planning difficult. Nor do we have timeline for an announcement of NPG for 2025/26.
- 1.4 NPG for 2024/25 will be determined after the budget announcement on 30 October 2024. In the last few years, we have not received confirmation of NPG until March (i.e just before the start of the new financial year); indeed, in one year we got official confirmation after the start of the new financial year.
- 1.5 We understand that we will receive a one year settlement at some point after the 2024 Budget announcement and that there will be a wider Spending Review for the

period 2026/27 – 2028/29 which will commence after the Budget but we have no details about process or timeline.

- 1.6 It is worth noting that the ‘age of austerity’ has not ended for the National Park Authority. Ever since 2010/11 we have seen real-term reductions in our core grant from Defra even when you take into account the one-off additional grants that we received in 2022/23 (£440,000) and in 2024/25 (£250,000 revenue and £250, capital). If NPG had kept pace with the consumer price index (i.e. no real-terms increase but increases to account for inflation) it would now be worth £7.23 million – we received £3.8m in 2024/25 or £4.3m if you include the one-off grant.
- 1.7 We have been successful in securing external funds for projects, but this money does not fund core services and requires investment of staff time to bid for and manage. We continually review our asset base to see if we can generate further income, but the reality we face is that we own few assets that offer any form of income generation potential. Indeed, most of our ‘assets’ (whilst described as such under accountancy conventions) are, in reality, liabilities.
- 1.8 The establishment of the Dartmoor Foundation will, we hope, help secure funding to deliver projects that support the Partnership Plan but this will take time and we do not envisage that the Foundation will fund core services.

2 Revenue Budget 2025/26

- 2.1 The Medium Term Financial Plan 2024/25 to 2026/27 (MTFP), which was approved by Members in March 2024 (NPA/24/13), assumed that:
 - We will receive a flat cash settlement for 2025/26 (i.e £3.8m – which has been the same amount for the last five years save for two one off payments)
 - A 4% pay award in 2024/25 and 3% in 2025/26 (NB the pay award for 2024/25 has just been agreed and will result in a saving against the budget in 2024/25 which is then compounded through the MTFP (see NPA/24/035) we have not had time to model this).
 - No changes to employer National Insurance contributions.
 - Closure of the National Park Visitor Centre at Princetown in March 2025.
- 2.2 Based on these assumptions, and assuming that staffing levels remain as per 2024/25, the MTFP forecasts a budget gap in 2025/26 of £510,000.
- 2.3 As noted above, officers have started work on the 2025/26 revenue budget and the next iteration of the MTFP. If there is no increase in NPG for 2025/26 we are assuming that the budget will be balanced by taking money from reserves. The alternative is to undertake a business review with immediate effect, with the aim of saving £510,000. We invest 96% of NPG on staffing (specialist staff are our key means of delivering National Park purposes) so any business review would entail a significant programme of redundancies. We do not believe that it is sensible to embark on a significant business review until we are clearer about future levels of NPG – meaning the settlement for 2026/27 – 2028/29 and not just the one-year settlement we expect for 2025/26. Undertaking a business review now runs the risk that we either cut in advance of need (i.e. we get an increase in NPG and don’t need to make staff redundant) or that we do not make sufficient savings and have to repeat the business review in 2025/26. Undertaking a business review inevitably

takes time and officer resource – it diverts attention away from delivering National Park purposes. It is recommended that Members agree to use reserves to balance the 2025/26 revenue budget and note the potential need to undertake a business review if we do not see an increase in NPG from Defra.

3 Financial Implications

- 3.1 This report highlights the problems of financial planning in a period of heightened financial uncertainty. The financial problems we face did not start recently – it is the cumulative impact of fourteen years of year on year reductions in core grant. The one-off payments in 2022/23 and 2024/25 are welcome but provided a sticking plaster rather than a long-term solution.

4 Conclusion and Recommendations

- 4.1 The Authority faces an uncertain financial future. If we do not receive a significant increase in National Park Grant in 2025/26 and beyond, it is likely that we will need to undertake a business review during 2025/26 to reduce costs. Given the uncertainty about future funding and the need to progress work on the 2025/26 revenue budget and new MTFP, it is recommended that Members agree to use reserves as a means to set a balanced budget for 2025/26. The likely call on reserves is circa £510,000 this would leave the reserve balance at £2.42 million.

KEVIN BISHOP