



NPA/25/011

## Dartmoor National Park Authority

21 March 2025

# **Budget And Medium-Term Financial Plan 2025/26 to 2027/28**

Report of the Head of Business Support and Chief Executive (National Park Officer)

- Recommendations: **That Members:**
- (i) **Approve the 2025/26 budget and note the indicative budgets for 2026/27 and 2027/28 as shown in Appendices 1 – 3.**
  - (ii) **Approve the use of Earmarked Reserves balances as set out in Appendix 5, noting the need to take up to £615,000 from reserves to balance the revenue budget in 2025/26.**
  - (iii) **Approve the Capital Investment Strategy as set out in section 4 of the report.**
  - (iv) **Note that the Authority faces an uncertain financial future and will, in all likelihood, have to undertake a major business review to reduce costs in order to set a balanced budget in the medium term.**
  - (v) **Agree that any such business review should be commenced when we know the outcome of the current Spending Review so we can plan ahead with some certainty.**

## **1 Introduction and Context**

1.1 The Authority is required by statute to set a balanced annual revenue budget. The basis for the revenue and capital expenditure is the pursuit of 'National Park Purposes'. The National Parks and Access to the Countryside Act 1949 (as amended) sets out two statutory purposes for National Parks:

- To conserve and enhance the natural beauty, wildlife and cultural heritage.
- Promote opportunities for the understanding and enjoyment of the special qualities of national parks by the public.

1.2 The Authority also has a duty to seek to foster the economic and social well-being of local communities within the National Park. As noted in the draft Business Plan (NPA/25/013), the Authority seeks, wherever possible, to integrate delivery of the purposes and the duty.

- 1.3 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 67% of total income.
- 1.4 Up until the 25 February 2025 our working assumption was that NPG for 2025/26 would be £3.8m - a cut of £0.5m from 2024/25 and no provision for inflation. On 25 February 2025 Defra officials informed National Park Chief Executives that the overall revenue grant for National Park Authorities (NPAs) was likely to be cut. They also indicated that there would be a capital pot available to NPAs. Finally, officials indicated that they hoped to confirm individual NPGs within the next few weeks. Given this new information we took the decision to postpone the Authority meeting scheduled for 7 March 2025 until 21 March in the anticipation that we would have confirmation of NPG for 2025/26. Unfortunately, at the time of writing this report, we do not have a confirmed figure for NPG for 2025/26.
- 1.5 As well as indicating that our revenue grant may be subject to a significant cut in 2025/26 Defra has also confirmed that there will be no support from Defra, or Treasury, for NPAs for the increase in Employer National Insurance contributions that takes effect from 1 April 2025.
- 1.6 Given the information provided on 25 February 2025, and ongoing discussions with Defra officials, this paper presents two scenarios for Members to consider:
- Scenario 1: Is based on an assumption that NPG for 2025/26 will be £3.8m, this assumes the £500,000 additional money received in 2024/25 is cut from our grant.
- Scenario 2: Presents a 'worst case' scenario of a 9% cut to NPG (from £3.8m to £3.45m).
- 1.7 The worst case scenario would represent the biggest ever single cut to National Park revenue funding. It is bigger than the annual cuts that we faced during the 'age of austerity'. Taken together with the increase in Employer National Insurance contributions it is a 11% cut to our revenue funding for 2025/26. In cash terms it is a cut of £410,625.
- 1.8 As noted above, Defra officials have indicated that there will be a capital fund for the ten NPAs. The capital fund is to be used on "any activity which furthers protected landscapes' contributions to 30by30, income generation or cost saving". The capital money is only for 2025/26 and we do not have confirmed details of the amount nor agreed criteria.
- 1.9 The potential capital fund might help mitigate any cut to revenue funding for 2025/26 but this is not certain and will depend on the amount of capital funding allocated to Dartmoor and the criteria that govern or inform eligible expenditure. The categorisation of spend as capital or revenue is determined by the Chartered Institute for Public Finance and Accountability (CIPFA) code. Initial analysis and discussions with our independent External Auditors indicates a very limited ability to capitalise revenue expenditure.
- 1.10 We have been advised not to make any assumption at this stage about a recurring capital funding pot (i.e. it is for one year only).

- 1.11 The level of uncertainty about NPG for 2025/26 is unprecedented and has made it very difficult to prepare the 2025/26 revenue budget. Funding beyond 2025/26 will be determined through the Spending Review process which is ongoing.
- 1.12 In terms of wider context, it worth noting that Defra's revenue expenditure limit (budget) for 2025/26 was confirmed as £4.8bn in the 2024 Budget – the same amount as per 2024/25. Given this information the potential cut in revenue funding is disappointing. Especially when viewed against the settlement for other local authorities (they have had support for the increase in National Insurance contributions and received an increase in their core Revenue Support Grant). It is difficult to equate this level of cut to the legal duty on Government Departments and other relevant authorities to further National Park purposes and to achieve better outcomes.
- 1.13 In summary:
- National Park Grant has not yet been confirmed for 2025/26. We are presenting two scenarios: one based on an NPG of £3.8m and the other, a 'worst case' scenario, assumes a 9% cut in revenue funding for 2025/26. We have also modelled the impact of the worst case scenario across the next three years of the MTFP.
  - We have not included any capital allocation within NPG for 2025/26 and beyond as we do not have sufficient detail or confirmation.
  - The CIPFA code is clear about how we should, as local authorities, account for capital expenditure. We await final guidance from Defra on what might constitute capital expenditure and, importantly, how their criteria will relate to the CIPFA code.
  - The situation we find ourselves in is unprecedented.

## **2 Financial Context**

- 2.1 Since 2010/11, NPG has been cut in real-terms by 50% (based on Consumer Price Index [CPI]). This increases to 60% if you assume no support for increased NI contributions and the worst case scenario of a 9% cut in revenue grant for 2025/26. In 'cash terms', if NPG had kept pace with inflation (CPI), it would now be worth in excess of £7.2m, but we anticipate receiving a revenue grant of £3.8m in 2025/26 or £3.45m assuming 9% cut.
- 2.2 The Authority has successfully secured external funding for projects, but this funding does not support our core services and requires staff time to secure and manage. We continually assess our assets for potential income generation; however, the reality is that we own few assets with significant revenue potential. Moreover, many of our so-called 'assets', while classified as such under accounting conventions, are in practice liabilities.

## **3 2025/26 Budget and Medium-Term Financial Plan (MTFP) Overview**

- 3.1 The 2025/26 Budget and indicative financial plans for 2026/27 and 2027/28 can be found at Appendices 1 to 3. The Authority does not build each annual budget on an incremental basis, choosing instead to zero-base each year. Assumptions used are:
- Pay Award: the single largest area of expenditure is staff salaries. A 3% pay award has been assumed for 2025/26, 2% for each subsequent year 2026/27

and 2027/28. An extra 1% increase in pay, if awarded in year 1, would cost over £30k; a provision for this is included within earmarked reserves; inflation and price increases are only included after discussion with suppliers / service providers;

- External grant income: only included if confirmed;
- Fees and charges income: target budgets are estimated using historical and trend data;
- NPG: for planning purposes the MTFP assumes that our core grant for 2025/26 will be £3,825,865 and then flat cash the remaining years of the MTFP. We have not included any capital element as we have no clarity on this.

3.2 Based on the assumptions above we have a gap of £270,875 in our revenue budget for 2025/26 which will need to be funded from reserves. Table 1 indicates that the funding gap increases in years 2 and 3 of the MTFP. These figures assume no further cut to the revenue budget and same cost and income base throughout the period of the MTFP.

**Table 1: Scenario 1 - Flat Cash for the period of the MTFP**

<b>No increase in NPG</b>	<b>Budget Gap / (Surplus) £</b>
2025-2026 (to be met from reserves)	270,875
2026-2027	457,341
2027-2028	581,657
<b>Total</b>	<b>1,309,873</b>

3.3 Scenario 2 (see Table 2) assumes a 9% cut to NPG in 2025/26 and no support for increased NI contributions and then flat cash for the remaining two years of the MTFP. In this scenario the amount we have to take from reserves to balance the revenue budget in 2025/26 is estimated at £615,203. Across the three years of the MTFP this increases to £2.3m.

**Table 2: Scenario 2 - Minus 9% in 2025/26 and then flat cash for the remaining period of the MTFP**

<b>9% cut 2025/26, no increase 2026/27 and 2027/28</b>	<b>Budget Gap / (Surplus) £</b>
2025-2026	615,203
2026-2027	801,669
2027-2028	925,985
<b>Total</b>	<b>2,342,856</b>

3.4 Scenario 3 assumes a 9% cut per annum for each of the three years of the MTFP. Under this scenario the Authority would need to take £3.2m from reserves and would no longer be a going concern. This assumes (as per scenarios 1 and 2) no change to the staffing structure or income base (other than reductions in NPG).

**Table 3: Scenario 3 – A 9% cut in each year of the MTFP**

<b>9% cut in each year of the MTFP</b>	<b>Budget Gap / (Surplus) £</b>
2025-2026	615,203
2026-2027	1,115,007
2027-2028	1,524,461
<b>Total</b>	<b>3,254,670</b>

- 3.5 The scenarios presented above highlight the need for a business review focused on reducing costs unless the Spending Review due later in 2025 results in an increase in NPG for 2026/27 and beyond. This outcome is very unlikely. The indication from Defra officials is that the Spending Review 2025 will be tough for Defra – it is an unprotected Government Department and may be facing further real term cuts (as opposed to the flat cash settlement it received for 2025/26).
- 3.6 The timing of a business review is an issue. If we undertake a review now we can't factor in the implications of the Spending Review which is due to conclude Summer 2025. If we wait until after the Spending Review concludes this should provide certainty about NPG for 2026/27 and potentially the next two years. The current Spending Review is due to conclude Summer 2025, but we will then have to wait for Defra to complete their internal business planning. That process has taken more than four months this year and we still do not have a confirmed grant allocation. Projecting that forward would suggest that we may get an indication of the outcome of the current Spending Review in November/December 2025. This will make it tight to conclude a business review by the start of the next financial year so we may need to use reserves to balance the revenue budget in 2026/27.

#### 4 Budget Detail

- 4.1 The following table provides a summary of some of the most significant projects and income targets that have been included in the MTFP; some of which may become at risk if increased core funding is not forthcoming.

<b>Projects and Programmes</b>	<b>2025/26 £</b>	<b>2026/27 £</b>	<b>2027/28 £</b>
Adopt a Monument Project	10,000	15,000	15,000
External Funding (Historic England)	(10,000)	(5,000)	(5,000)
Monument Management Scheme Projects	16,000	15,000	15,000
External funding (Historic England)	(8,000)	(5,000)	(5,000)
Curlew recovery project	3,000	0	0
Pine Marten Reintroduction	5,000	5,000	0
Management of own land	3,500	5,500	5,500
Outreach & Education (incl. Ranger Ralph, Junior & Youth Rangers)	12,200	12,500	12,500
Vehicle purchases	60,000	0	0
Electric Vehicle lease – 2 pool cars	9,500	9,500	10,000
Property maintenance programme	17,500	15,000	15,000
Car park improvements and maintenance	7,000	32,000	32,000
Car parking income – demand led	(194,000)	(198,000)	(201,960)
Planning fee income – demand led	(275,000)	(275,000)	(275,000)
Visitor Centres retail stock procurement	80,000	80,000	80,000
Visitor Centres sales income	(155,000)	(155,000)	(155,000)
Donate for Dartmoor (target not budget)	(15,000)	(15,000)	(15,000)

- 4.2 Members' attention is also specifically drawn to the following projects:

- (i) The Hill Farm Project (HFP) is a partnership between the Authority, Duchy of Cornwall and the farming community. The Authority effectively acts as guarantor

for the project. The Duchy of Cornwall contributes £15,000 per annum; this sum has not increased for a number of years. For 2025/26, the team has been successful in securing funding from the Natural Environment Investment Readiness Fund (NEIRF) which will run through to March 2026. The HFP team will also support the Walkham Valley Landscape Recovery scheme, Farming in Protected Landscapes and Dartmoor’s Dynamic Landscapes.

- (ii) The Authority is a delivery partner in the South West Peatland Partnership programme, led by South West Water, which commenced in 2018/19. Approximately £9.4million will have been spent on peatland restoration on Dartmoor up to March 2025 and the programme has been extended until March 2027, with additional funding secured from the Nature for Climate Peatland Grant Scheme (NCPGS) extension and partner funding including the Duchy of Cornwall and National Trust.
- (iii) Dartmoor’s Dynamic Landscapes is an external funded project working in partnership with others to help deliver key priorities in the Dartmoor Partnership Plan: to help restore nature and protect and enhance the cultural heritage across the identified catchments and three hubs of Ivybridge, Princetown and Okehampton. In December 2024, the Authority was successful in securing a grant of £3,124,179 from the National Lottery Heritage Fund. The five-year delivery programme will run until March 2030.
- (iv) The Authority is also a delivery partner for the Dartmoor Headwaters Project, which is being led by the Environment Agency (EA) for the delivery of nature-based solutions for natural flood management. A budget of £8 million has been secured by the EA to 2027, with in-kind and financial support (£89,747 for the length of the MTFP) contributions from the Authority. The Authority is employing the Project Officers, which then recharges all the cost to the EA.
- (v) Farming in Protected Landscapes programme (FiPL) – commenced in July 2021, initially as a three-year project but was then extended until 31 March 2025. Defra has confirmed that the programme will be extended for another year. We anticipate that the FiPL project fund for Dartmoor in 2025/26 will be circa £760,000.

4.3 In recent years the Authority has operated a Project Fund as part of its Revenue Budget. This Fund has enabled us to: buy-in additional support and capacity; to match-fund new projects; fund small projects that deliver National Park purposes and to invest in new equipment during the financial year. This strategy has helped to provide flexibility and agility, and it is therefore proposed that we continue with this approach for the life of the new MTFP. The amount allocated to the Project Fund for each year is summarised below:

<b>Project Fund</b>	<b>£</b>
2025/26	75,000
2026/27	75,000
2027/28	75,000

4.4 In light of the February 2025 announcement we will need to review the Project Fund as part of the wider business review.

4.5 The last triennial valuation of the Local Government Pension Fund took place in 2022 and the Authority's funding level improved from 97.8% in 2019 to 101.6% on 31 March 2022. An employer contribution target rate was subsequently set by the Actuary to 19.7% of pensionable pay, rather than 19.5%. The Authority's pension fund is fully funded, but we are on the cusp. However, this situation can alter due to external factors such as the state of the economy and members joining and/or leaving. Although the Actuary has stated we need to pay a suggested minimum of 19.7% the Authority made the prudent decision to set the contribution rate to 20%, which Members agreed to at the last budget setting (NPA/23/010). The next valuation will take place later in 2025, with the new rates, once known, taking effect from 1st April 2026. This could result in a further pressure on the revenue budget.

## **5 Capital Strategy and Prudential Indicators**

5.1 As part of the annual budgeting process the Authority is required to produce an affordable Medium Term Capital Programme (MTCP) alongside its revenue budget, if relevant. There is also the requirement to produce a Capital Strategy in line with the CIPFA Prudential Code for Capital Finance in Local Authorities 2021. The Prudential Code is a professional code of practice to support local authorities when taking capital investment (fixed asset) decisions. The objectives are to ensure, within a clear framework, that capital investment plans are affordable, prudent and sustainable and that treasury management decisions are taken in accordance with good professional practice. A Treasury Management & Investment Strategy report is also being presented for approval today.

5.2 The obligation to have a Capital Strategy has arisen, as some authorities have become increasingly willing to invest significant amounts in commercial developments, in order to generate returns that will offset some of the financial impact of austerity.

5.3 This Authority rarely has a Capital Programme or the need for significant investment in physical assets in the same way as local authorities, who have responsibility for highways or housing. Capital spend for this Authority is commonly of a small scale nature such as related to vehicles or IT. For larger schemes such as new buildings or conversions, Members receive specific reports to support decision making; which provides background, the reasons why the scheme is being recommended and a cost benefit analysis; and will identify sources of finance. In advance of the report being presented to the Authority, Leadership Team will have scrutinised the proposed scheme.

5.4 The Authority historically had a low-risk attitude toward capital investment; having never borrowed internally or externally to fund capital schemes; entered into long-term liabilities such as Private Finance Initiatives; nor invested for commercial purposes. Capital investment decisions are made to support National Park Purposes only.

5.5 We seek external contributions towards supporting our capital spend wherever possible. If capital receipts (sale of assets) become available, these must be used to finance capital spend. In the absence of both these, revenue income (via NPG or fees and charges) or revenue reserves are used to fund capital expenditure.

5.6 Stewardship of our assets is led by Leadership Team and delivered by various officers within the Authority; the portfolio is small. Assets are kept under review to

assess their ability to deliver or support National Park Purposes, to identify and manage future liabilities and identify opportunities for disposal. Built assets are subject to regular condition assessments and have a repair and redecoration programme that is built into the MTFP.

5.7 The Authority’s capital programme for the MTFP period currently consists of:

<b>Capital Scheme/ Project</b>	<b>2025/26 £</b>	<b>2026/27 £</b>	<b>2027/28 £</b>
Replacement Vehicles for Rangers	60,000	0	0
<b>Funded From</b>	<b>£</b>	<b>£</b>	
Capital Receipts	60,000	0	0

5.8 If any other Capital Projects are proposed in-year, they will be subject to submission of a business case to have the allocation of required funding approved.

5.9 We will need to review our approach to capital expenditure in light of the potential capital fund for National Park Authorities. Key for us will be the ability to class some staff costs as capital expenditure. Initial discussions with our External Auditors have indicated that this may be severely restricted. We also understand that the capital fund has to be spent/committed by the end of the 2025/26 financial year.

## 6 Reserves

6.1 The Authority adopts a risk-based approach to determining the level and use of reserves (NPA/AG/10/014). We formally review our reserves on an annual basis as part of the MTFP process. The reserves are allocated according to three ‘categories’:

- General Reserve (unallocated) - a contingency balance for emergency situations and is the minimum level that we have determined will always be maintained.
- Contingency Reserves (allocated) - provisions set aside using a risk-based analysis to cushion the impact of uneven cash flows, and unexpected events where the timing of and / or amounts are uncertain (e.g. pay awards, pension contributions, loss of income).
- Earmarked Reserves (allocated) - consisting of ring-fenced grants and contributions received from third parties, sums set aside for capital schemes, commitments against future contracts and agreements and our external funding allocations where we are working in partnership with others.

6.2 The Risk Based analysis can be found at Appendix 4 and is at a summary level. Appendix 5 shows the likely ‘General Fund Reserve Balances’ for the MTFP period at a detailed level. It can therefore be seen that the majority of our Reserve Balances are “allocated.” The following table is a summary of how reserves are currently being allocated in each year of the MTFP the detail of which can see found at Appendix 5:



<b>Earmarked Reserves</b>	<b>2024/25 £</b>	<b>2025/26 £</b>	<b>2026/27 £</b>	<b>2027/28 £</b>
Opening Balance	3,083,400	2,732,333	2,077,604	2,009,721
Movements	(351,067)	(654,729)	(67,883)	(24,850)
Closing Balance	2,732,333	2,077,604	2,009,721	1,984,871

<b>General Reserve</b>	500,000	500,000	500,000	500,000
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- 6.3 If no increases in NPG are received for the next two years our Earmarked Reserve balances will be reduced by over 64% at the end of this MTFP period based on current assumptions and scenario planning (the indicative budget deficit gap for the final two years of the MTFP have not been included).
- 6.4 Legislation does not prescribe how much the minimum level of reserves should be. The Section 151 Officer is tasked with recommending the minimum level of reserves required as part of the budget setting process having regard to elements of risk in the Authority's finances. Section 25 of the Local Government Act 2003 requires the S151 Officer to report on the adequacy of the Authority's financial resources on an annual basis.
- 6.5 Earmarked reserves are working balances, and many are ringfenced as they represent external match funding. These balances will naturally fluctuate between years. The current MTFP has been put together using cautious assumptions and our reserves risk assessed as normal. Years two and three are currently forecast to be in deficit. As noted above, the Authority will likely have to commence a business review in 2025/26 in order to reduce costs and set a balance budget in future years. It is proposed that the review commences once we know the outcome of the Spending Review 2025 so we can plan with some certainty and avoid the need for two reviews (i.e. one now and then one after the Spending Review 2025 outcome is known).
- 6.6 The General (unallocated) Reserve balance was increased in 2019 to £500,000 in order to maintain this reserve at approximately 12% of the net budget. This amount does still maintain a reserve of 12% of the 2025/26 budget which is deemed sufficient.

## **7 Risk Analysis**

- 7.1 The first year of the MTFP, specifically the 2025/26 budget, is typically the most reliable and accurate financial plan within the three-year period. However, financial plans for future years are subject to change due to various internal and external factors. At the time of writing, NPG has not been confirmed for 2025/26 or beyond, introducing a level of uncertainty and the possibility that the 2025/26 budget may need to be reassessed. The Authority continues to actively manage its financial and non-financial risks and therefore makes allowances for them by promoting a culture of flexibility and agility to militate against threats, to be proactive and to embrace opportunities as they arise.
- 7.2 The budget and MTFP contain a number of assumptions that may or may not prove to be accurate. In addition, events may occur that have the potential to affect the

Authority's underlying finances. We must therefore consider for ongoing risks and uncertainties such as:

<b>Risk</b>	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigating Factors</b>
Government Policy	High	Unknown	Government policy changes could alter the outcomes for the Authority.
NPG – no increase	High	High	Level of reserves held. NPG has not yet been confirmed at time of drafting this report. Budgets may have to be revised.
Staff costs in excess of budget	Medium	High	Beyond 2025/26, annual inflation-related pay awards are assumed to continue at the rate of 3.0% and 2% for 2026/27 and 2027/28. This assumption is used for modelling purposes only. Higher rates of national pay award may be agreed (as local government pay continues to lag behind average employment pay inflation); this would also have a knock-on effect on employer pension contributions. Provision (short term) made in reserves. Some notice will be provided which will enable a timely response.
Economic situation could deteriorate. Inflationary changes affecting expenditure and income.	High	High	MTFP constructed on 3-year timescale with annual review. Budgetary control arrangements are in place to monitor income and expenditure. Reserves provision (short-term) made to manage immediate pressures.
Liabilities related to property estate	Medium	Medium	A contingency fund established in reserves. On-going maintenance programme and not all property costs need to be met immediately.
Failure to deliver Business Plan objectives	Low	High	Closely managed process, with regular in-year review. Where additional spending is required to achieve delivery, budget can be made available from the General Reserve or – if necessary - from redirecting resources from lower priority programmes.
External grant income reduced	High	Medium	We have an active programme of developing new project ideas, but external funding sources are extremely competitive; time and capacity to bid has to be carefully factored in

## **8 Equality & Sustainability Impact**

- 8.1 Consideration is 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. Our ability to deliver significant projects could be hampered due to lack of resources (funding).

## **9 Conclusions and Recommendations**

- 9.1 Clause 25 of part 2 of the Local Government Act 2003 requires the Chief Financial Officer (Section 151 Officer) to report to Members, when calculating the net budget requirement, on the robustness of estimates made including the overall public sector financing climate. The financial context within which we have developed the 2025/26 budget and MTFP is very uncertain:

- We are still waiting for the Government to confirm NPG for 2025/26.
- Whilst we assumed flat cash there is a risk that we face a 'worst case' scenario of a 9% cut in revenue grant for 2025/26. If this is the case, then our total staff costs will exceed NPG in 2025/26.
- There is a potential capital fund available to National Park Authorities. This may represent an opportunity but is not a substitute for revenue funding.
- A full Spending Review is to be completed later in 2025/26 and should give the Authority the ability to plan for future years but with no timeline for decision on announcement.

- 9.2 The current uncertainty makes long-term planning challenging and prevents the preparation of a detailed MTFP.

- 9.3 If the worst case scenario comes to fruition then the Authority will need to make significant changes to reduce costs unless there is flexibility to use the capital funding to pay for staff costs. Our initial work to scope the opportunity to 'capitalise' revenue spend has indicated very limited opportunities within the framework of the CIPFA code.

- 9.4 There is a clearly identified need for a business review but the parameters for such a review are not clear. We could cut services in 2025/26 and then find we have an increased budget in 2026/27 (unlikely); or we could cut services in 2025/26 and then have to cut again in 2026/27 due to further reductions in core grant. Business and service reviews inevitably mean that the organisation 'faces inwards' rather than focuses on delivering National Park purposes. The advice of the Chief Executive (National Park Officer) and Section 151 Officer is that the Authority undertake one major review rather than a series of reviews. To achieve this, we may need to look at using reserves to support the revenue budget in 2026/27 unless there is an increase in NPG, or we have the flexibility to use capital to pay for some staff costs. There are other factors that might influence the timing of a business review (e.g. the potential opportunity to capitalise redundancy costs).

- 9.5 Members are recommended to:

- Approve the 2025/26 budget and note the indicative budgets for 2026/27 and 2027/28 as shown in Appendices 1 – 3.

- Approve the use of Earmarked Reserves balances as set out in Appendix 5, noting the need to take up to £615,000 from reserves to balance the revenue budget in 2025/26.
- Approve the Capital Investment Strategy as set out in section 4 of the report.
- Note that the Authority faces an uncertain financial future and will, in all likelihood, have to undertake a major business review to reduce costs in order to set a balanced budget in the medium term.
- Agree that any such business review should be commenced when we know the outcome of the current Spending Review and can plan beyond one financial year

9.6 Our core 'business' is the provision of public services and the conservation and enhancement of a National Park that is free for all to enjoy. If our core grant is to continually reduce in real terms there needs to be national debate about what, and who, our National Parks are for and how they should be funded in the future.

ANGELA STIRLAND and KEVIN BISHOP

**Attachments:**    **Appendix 1 – Budget 2025/26**  
                           **Appendix 2 – Budget 2026/27**  
                           **Appendix 3 – Budget 2027/28**  
                           **Appendix 4 – Reserves Risk Based Analysis**  
                           **Appendix 5 – General Fund Reserve Balances**

2025 03 21 AS/KB MTFP 2025/26 to 2027/28

BUDGET 2025/26	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	93,429	1,500			68,327	163,256				(16,700)		(16,700)	146,556
LANDSCAPE RECOVERY	141,788					141,788	(141,788)					(141,788)	0
LAND MANAGEMENT	26,832	675			6,948	34,455			(176)			(176)	34,279
WOODLANDS	51,252	100			8,608	59,960						0	59,960
DARTMOOR DYNAMIC LANDSCAPE BID	277,039					277,039	(277,039)					(277,039)	0
DARTMOOR HEADWATERS PROJECT	254,942				288	255,230	(225,912)					(225,912)	29,318
PEATLANDS	143,797				144	143,941	(143,941)					(143,941)	0
FARMING IN PROTECTED LANDSCAPES	125,575					125,575	(125,575)					(125,575)	0
HILL FARM PROJECT	32,491	1,500			3,704	37,695	(37,282)					(37,282)	413
<b>NATURAL ENVIRONMENT</b>	<b>1,147,145</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>88,019</b>	<b>1,238,939</b>	<b>(951,537)</b>	<b>0</b>	<b>(176)</b>	<b>(16,700)</b>	<b>0</b>	<b>(968,413)</b>	<b>270,526</b>
ARCHAEOLOGY	148,250	1,100			52,747	202,097	(33,061)		0			(33,061)	169,036
BUILT ENVIRONMENT	52,002	300			36	52,338						0	52,338
UPPACOTT				12,058		12,058			(1,000)		(4,200)	(5,200)	6,858
<b>CULTURAL HERITAGE</b>	<b>200,252</b>	<b>1,400</b>	<b>0</b>	<b>12,058</b>	<b>52,783</b>	<b>266,493</b>	<b>(33,061)</b>	<b>0</b>	<b>(1,000)</b>	<b>0</b>	<b>(4,200)</b>	<b>(38,261)</b>	<b>228,232</b>
VISITOR FACILITIES	59,567	250		16,372	76,128	152,317			(226,750)			(226,750)	(74,433)
ACCESS & RECREATION	108,978	700			23,740	133,418						0	133,418
PROW	119,118				54,000	173,118	(43,000)					(43,000)	130,118
SUSTAINABLE TOURISM & TRANSPORT					2,500	2,500						0	2,500
<b>RECREATION MANAGEMENT</b>	<b>287,663</b>	<b>950</b>	<b>0</b>	<b>16,372</b>	<b>156,368</b>	<b>461,353</b>	<b>(43,000)</b>	<b>0</b>	<b>(226,750)</b>	<b>0</b>	<b>0</b>	<b>(269,750)</b>	<b>191,603</b>
VISITOR CENTRES	195,108	1,100		40,877	1,920	239,005						0	239,005
RETAIL	32,688	200			88,936	121,824				(155,000)		(155,000)	(33,176)
COMMUNICATIONS	157,387	550			53,559	211,496			(18,000)			(18,000)	193,496
EDUCATION	176,552	1,100	1,752		15,380	194,784			(4,700)			(4,700)	190,084
<b>PROMOTING UNDERSTANDING</b>	<b>561,735</b>	<b>2,950</b>	<b>1,752</b>	<b>40,877</b>	<b>159,795</b>	<b>767,109</b>	<b>0</b>	<b>0</b>	<b>(22,700)</b>	<b>(155,000)</b>	<b>0</b>	<b>(177,700)</b>	<b>589,409</b>
RANGERS	456,300		26,450	2,900	16,720	502,370						0	502,370
CONSERVATION WORKS SERVICE	133,481		7,753	11,269	6,586	159,089						0	159,089
<b>RANGERS, ESTATES &amp; VOLUNTEERS</b>	<b>589,781</b>	<b>0</b>	<b>34,203</b>	<b>14,169</b>	<b>23,306</b>	<b>661,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>661,459</b>
DEVELOPMENT MANAGEMENT	720,089	3,075			49,909	773,073			(275,000)			(275,000)	498,073
<b>DEVELOPMENT MANAGEMENT</b>	<b>720,089</b>	<b>3,075</b>	<b>0</b>	<b>0</b>	<b>49,909</b>	<b>773,073</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	<b>498,073</b>
FORWARD PLANNING & COMMUNITY	196,719	750			5,180	202,649						0	202,649
<b>FORWARD PLANNING</b>	<b>196,719</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>5,180</b>	<b>202,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,649</b>
CORPORATE CENTRE	241,511	3,550			172,602	417,663		(100,000)				(100,000)	317,663
<b>CORPORATE &amp; DEMOCRATIC CORE</b>	<b>241,511</b>	<b>3,550</b>	<b>0</b>	<b>0</b>	<b>172,602</b>	<b>417,663</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100,000)</b>	<b>317,663</b>
INFORMATION TECHNOLOGY	255,554	750			32,999	289,303			(3,337)			(3,337)	285,966
CORPORATE OPERATING COSTS			14,760		148,503	163,263						0	163,263
ADMINISTRATION AND FINANCE	164,591				14,368	178,959						0	178,959
LEGAL					75,000	75,000						0	75,000
HUMAN RESOURCES	167,133	200			48,974	216,307						0	216,307
OFFICE ACCOMMODATION (PARKE)	18,891			109,824		128,715						0	128,715
OFFICE ACCOMMODATION (PRINCETOWN)				47,008		47,008					(33,092)	(33,092)	13,916
<b>CORPORATE SERVICES</b>	<b>606,169</b>	<b>950</b>	<b>14,760</b>	<b>156,832</b>	<b>319,844</b>	<b>1,098,555</b>	<b>0</b>	<b>0</b>	<b>(3,337)</b>	<b>0</b>	<b>(33,092)</b>	<b>(36,429)</b>	<b>1,062,126</b>
PROJECT FUND					75,000	75,000						0	75,000
<b>OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>TOTAL</b>	<b>4,551,064</b>	<b>17,400</b>	<b>50,715</b>	<b>240,308</b>	<b>1,102,806</b>	<b>5,962,293</b>	<b>(1,027,598)</b>	<b>(100,000)</b>	<b>(528,963)</b>	<b>(171,700)</b>	<b>(37,292)</b>	<b>(1,865,553)</b>	<b>4,096,740</b>

Summary:	
Gross Expenditure	5,962,293
Reserves	(270,875)
Income	(1,865,553)
<b>Net Budget</b>	<b>3,825,865</b>
National Park Grant	(3,825,865)
<b>Deficit / (Surplus)</b>	<b>0</b>

## Appendix 2 to NPA/25/011

BUDGET 2026/27	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	137,239	1,500			43,196	181,935				(5,265)		(5,265)	176,670
LANDSCAPE RECOVERY	26,274					26,274	(26,274)					(26,274)	0
LAND MANAGEMENT	51,228	675			8,601	60,504			(176)			(176)	60,328
WOODLANDS	52,309	100			10,308	62,717						0	62,717
DARTMOOR DYNAMIC LANDSCAPE BID	283,488					283,488	(283,488)					(283,488)	0
DARTMOOR HEADWATERS PROJECT	261,559				288	261,847	(231,936)					(231,936)	29,912
PEATLANDS	149,428				144	149,572	(149,572)					(149,572)	0
HILL FARM PROJECT	50,770	1,500			108	52,378	(15,000)					(15,000)	37,378
<b>NATURAL ENVIRONMENT</b>	<b>1,012,295</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>62,645</b>	<b>1,078,715</b>	<b>(706,270)</b>	<b>0</b>	<b>(176)</b>	<b>(5,265)</b>	<b>0</b>	<b>(711,711)</b>	<b>367,005</b>
ARCHAEOLOGY	151,266	1,100			42,287	194,653	(10,750)		(2,000)			(12,750)	181,903
BUILT ENVIRONMENT	53,059	300			36	53,395						0	53,395
UPPACOTT				12,218		12,218			(1,000)		(4,200)	(5,200)	7,018
<b>CULTURAL HERITAGE</b>	<b>204,325</b>	<b>1,400</b>	<b>0</b>	<b>12,218</b>	<b>42,323</b>	<b>260,266</b>	<b>(10,750)</b>	<b>0</b>	<b>(3,000)</b>	<b>0</b>	<b>(4,200)</b>	<b>(17,950)</b>	<b>242,316</b>
VISITOR FACILITIES	62,066	250		17,054	104,230	183,600			(230,800)			(230,800)	(47,200)
ACCESS & RECREATION	111,184	700			43,840	155,724						0	155,724
PROW	122,999				55,000	177,999	(43,000)					(43,000)	134,999
SUSTAINABLE TOURISM & TRANSPORT					2,500	2,500						0	2,500
<b>RECREATION MANAGEMENT</b>	<b>296,249</b>	<b>950</b>	<b>0</b>	<b>17,054</b>	<b>205,570</b>	<b>519,823</b>	<b>(43,000)</b>	<b>0</b>	<b>(230,800)</b>	<b>0</b>	<b>0</b>	<b>(273,800)</b>	<b>246,023</b>
VISITOR CENTRES	139,454	1,100		32,924	1,920	175,398						0	175,398
RETAIL	34,500				88,836	123,336				(155,000)		(155,000)	(31,664)
COMMUNICATIONS	161,581	550			43,126	205,257			(17,500)			(17,500)	187,757
EDUCATION	183,797	1,100	1,752		16,180	202,829			(4,900)			(4,900)	197,929
<b>PROMOTING UNDERSTANDING</b>	<b>519,332</b>	<b>2,750</b>	<b>1,752</b>	<b>32,924</b>	<b>150,062</b>	<b>706,820</b>	<b>0</b>	<b>0</b>	<b>(22,400)</b>	<b>(155,000)</b>	<b>0</b>	<b>(177,400)</b>	<b>529,420</b>
RANGERS	471,415		27,050	2,910	16,720	518,095						0	518,095
CONSERVATION WORKS SERVICE	136,307		7,753	11,627	6,586	162,273						0	162,273
<b>RANGERS, ESTATES &amp; VOLUNTEERS</b>	<b>607,722</b>	<b>0</b>	<b>34,803</b>	<b>14,537</b>	<b>23,306</b>	<b>680,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>680,368</b>
DEVELOPMENT MANAGEMENT	738,455	3,075			51,734	793,264			(275,000)			(275,000)	518,264
<b>DEVELOPMENT MANAGEMENT</b>	<b>738,455</b>	<b>3,075</b>	<b>0</b>	<b>0</b>	<b>51,734</b>	<b>793,264</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	<b>518,264</b>
FORWARD PLANNING & COMMUNITY	204,844	750			5,180	210,774						0	210,774
<b>FORWARD PLANNING</b>	<b>204,844</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>5,180</b>	<b>210,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,774</b>
CORPORATE CENTRE	246,370	3,550			175,974	425,894		(80,000)				(80,000)	345,894
<b>CORPORATE &amp; DEMOCRATIC CORE</b>	<b>246,370</b>	<b>3,550</b>	<b>0</b>	<b>0</b>	<b>175,974</b>	<b>425,894</b>	<b>0</b>	<b>(80,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(80,000)</b>	<b>345,894</b>
INFORMATION TECHNOLOGY	263,230	750			31,704	295,684			(3,837)			(3,837)	291,847
CORPORATE OPERATING COSTS			14,980		148,334	163,314						0	163,314
ADMINISTRATION AND FINANCE	167,964				15,701	183,665						0	183,665
LEGAL					75,000	75,000						0	75,000
HUMAN RESOURCES	171,758	200			50,119	222,077						0	222,077
OFFICE ACCOMMODATION (PARKE)	19,277			112,962		132,239						0	132,239
<b>CORPORATE SERVICES</b>	<b>622,229</b>	<b>950</b>	<b>14,980</b>	<b>112,962</b>	<b>320,858</b>	<b>1,071,979</b>	<b>0</b>	<b>0</b>	<b>(3,837)</b>	<b>0</b>	<b>0</b>	<b>(3,837)</b>	<b>1,068,142</b>
PROJECT FUND					75,000	75,000						0	75,000
<b>OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>TOTAL</b>	<b>4,451,821</b>	<b>17,200</b>	<b>51,535</b>	<b>189,695</b>	<b>1,112,652</b>	<b>5,822,903</b>	<b>(760,020)</b>	<b>(80,000)</b>	<b>(535,213)</b>	<b>(160,265)</b>	<b>(4,200)</b>	<b>(1,539,698)</b>	<b>4,283,206</b>

Summary:	
Gross Expenditure	5,822,903
Reserves	0
Income	(1,539,698)
<b>Net Budget</b>	<b>4,283,206</b>
National Park Grant	(3,825,865)
<b>Deficit / (Surplus)</b>	<b>457,341</b>



BUDGET 2027/28	Salaries	Travel	Transport	Premises	Projects: Supplies & Services	GROSS EXPENDITURE	Grants	Treasury	Fees & Charges	Sales	Rents & Other	INCOME	NET EXPENDITURE
	£	£	£	£	£	£	£	£	£	£	£	£	£
BIO-DIVERSITY	141,340	1,500			38,922	181,762				(7,500)		(7,500)	174,262
LAND MANAGEMENT	52,265	675			8,601	61,541			(176)			(176)	61,365
WOODLANDS	53,384	100			10,508	63,992						0	63,992
DARTMOOR DYNAMIC LANDSCAPE BID	290,169					290,169	(290,169)					(290,169)	0
DARTMOOR HEADWATERS PROJECT	267,632				288	267,920	(237,403)					(237,403)	30,518
HILL FARM PROJECT	52,418	1,500			108	54,026	(15,000)					(15,000)	39,026
<b>NATURAL ENVIRONMENT</b>	<b>857,208</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>58,427</b>	<b>919,410</b>	<b>(542,572)</b>	<b>0</b>	<b>(176)</b>	<b>(7,500)</b>	<b>0</b>	<b>(550,248)</b>	<b>369,163</b>
ARCHAEOLOGY	154,342	1,100			42,337	197,779	(10,750)		(2,000)			(12,750)	185,029
BUILT ENVIRONMENT	54,134	300			36	54,470						0	54,470
UPPACOTT				12,714		12,714			(1,000)		(4,200)	(5,200)	7,514
<b>CULTURAL HERITAGE</b>	<b>208,476</b>	<b>1,400</b>	<b>0</b>	<b>12,714</b>	<b>42,373</b>	<b>264,963</b>	<b>(10,750)</b>	<b>0</b>	<b>(3,000)</b>	<b>0</b>	<b>(4,200)</b>	<b>(17,950)</b>	<b>247,013</b>
VISITOR FACILITIES	64,631	250		17,768	107,219	189,868			(234,810)			(234,810)	(44,942)
ACCESS & RECREATION	113,434	700			43,950	158,084						0	158,084
PROW	126,852				56,000	182,852	(43,000)					(43,000)	139,852
SUSTAINABLE TOURISM & TRANSPORT					2,500	2,500						0	2,500
<b>RECREATION MANAGEMENT</b>	<b>304,917</b>	<b>950</b>	<b>0</b>	<b>17,768</b>	<b>209,669</b>	<b>533,304</b>	<b>(43,000)</b>	<b>0</b>	<b>(234,810)</b>	<b>0</b>	<b>0</b>	<b>(277,810)</b>	<b>255,494</b>
VISITOR CENTRES	142,199	1,100		34,748	1,920	179,967						0	179,967
RETAIL	35,806				88,936	124,742				(155,000)		(155,000)	(30,258)
COMMUNICATIONS	166,418	550			43,576	210,544			(17,500)			(17,500)	193,044
EDUCATION	189,876	1,100	1,752		14,880	207,608			(4,900)			(4,900)	202,708
<b>PROMOTING UNDERSTANDING</b>	<b>534,299</b>	<b>2,750</b>	<b>1,752</b>	<b>34,748</b>	<b>149,312</b>	<b>722,861</b>	<b>0</b>	<b>0</b>	<b>(22,400)</b>	<b>(155,000)</b>	<b>0</b>	<b>(177,400)</b>	<b>545,461</b>
RANGERS	486,411		27,710	2,920	16,720	533,761						0	533,761
CONSERVATION WORKS SERVICE	139,176		7,753	12,616	6,586	166,131						0	166,131
<b>RANGERS, ESTATES &amp; VOLUNTEERS</b>	<b>625,587</b>	<b>0</b>	<b>35,463</b>	<b>15,536</b>	<b>23,306</b>	<b>699,892</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>699,892</b>
DEVELOPMENT MANAGEMENT	756,483	3,075			52,233	811,791			(275,000)			(275,000)	536,791
<b>DEVELOPMENT MANAGEMENT</b>	<b>756,483</b>	<b>3,075</b>	<b>0</b>	<b>0</b>	<b>52,233</b>	<b>811,791</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	<b>0</b>	<b>0</b>	<b>(275,000)</b>	<b>536,791</b>
FORWARD PLANNING & COMMUNITY	213,497	750			5,180	219,427						0	219,427
<b>FORWARD PLANNING</b>	<b>213,497</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>5,180</b>	<b>219,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>219,427</b>
CORPORATE CENTRE	251,328	3,550			179,951	434,829		(80,000)				(80,000)	354,829
<b>CORPORATE &amp; DEMOCRATIC CORE</b>	<b>251,328</b>	<b>3,550</b>	<b>0</b>	<b>0</b>	<b>179,951</b>	<b>434,829</b>	<b>0</b>	<b>(80,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(80,000)</b>	<b>354,829</b>
INFORMATION TECHNOLOGY	270,527	750			34,709	305,986			(3,337)			(3,337)	302,649
CORPORATE OPERATING COSTS			15,480		159,805	175,285						0	175,285
ADMINISTRATION AND FINANCE	171,402				16,036	187,438						0	187,438
LEGAL					75,000	75,000						0	75,000
HUMAN RESOURCES	175,894	200			51,846	227,940						0	227,940
OFFICE ACCOMMODATION (PARKE)	19,670			116,470		136,140						0	136,140
<b>CORPORATE SERVICES</b>	<b>637,493</b>	<b>950</b>	<b>15,480</b>	<b>116,470</b>	<b>337,396</b>	<b>1,107,789</b>	<b>0</b>	<b>0</b>	<b>(3,337)</b>	<b>0</b>	<b>0</b>	<b>(3,337)</b>	<b>1,104,452</b>
PROJECT FUND					75,000	75,000						0	75,000
<b>OTHER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>TOTAL</b>	<b>4,389,288</b>	<b>17,200</b>	<b>52,695</b>	<b>197,236</b>	<b>1,132,847</b>	<b>5,789,266</b>	<b>(596,322)</b>	<b>(80,000)</b>	<b>(538,723)</b>	<b>(162,500)</b>	<b>(4,200)</b>	<b>(1,381,745)</b>	<b>4,407,522</b>

Summary:	
Gross Expenditure	5,789,266
Reserves	0
Income	(1,381,745)
Net Budget	4,407,522
National Park Grant	(3,825,865)
Deficit / (Surplus)	581,657

2023/24 RESERVES: RISK BASED ANALYSIS	Risk Level	Rate	2025/26 Opening Balance £'000
<b>Grants &amp; Contributions with Restrictions carried forward:</b>	N/A	Actual	(405)
<b>Budget Management Fund:</b>			
Employees - Maternity / Paternity Cover / Pay Awards	Medium	Est.	(52)
Costs & Awards: Appeals / Public Enquiries / Litigation	High	Est.	(320)
Invest to Save Fund	N/A	Actual	(34)
Loss of Income, Inflation or Price Increases	Medium	Est	(35)
Climate Change - Action Plan projects	N/A	Actual	(50)
2020/21 Outturn - to manage future budget deficits	N/A	Est.	(774)
<b>Capital</b>			
Property: Repairs & Maintenance (sinking fund)	Medium	Est.	(200)
Vehicles: Provision for future replacement of vehicles (sinking fund)	High	Actual	(102)
Capital Receipts Unapplied	N/A	Actual	(53)
<b>Known Commitments/Contracts</b>			
National Park Management Plan	Low	Est.	(26)
Conservation Volunteers - DNPA Commitment	Low	Est.	(5)
Local Plan	Low	Est.	(20)
<b>Match Funding Reserve</b>			
Cash Flow management for externally funded projects	Medium	Actual	(216)
Dartmoor Foundation	Low	Actual	(50)
South West Peatland Partnership	Low	Est.	(125)
Dartmoor Trust digitising DNPA photographic archive	Low	Est.	(20)
Dynamic Landscape	Low	Est.	(120)
Archaeological Excavation on Dartmoor	Low	Est.	(90)
Unallocated fund balance	N/A	Actual	(35)
<b>General Reserve - Minimum amount to cover unanticipated costs / emergencies</b>	N/A	Actual	(500)
<b>Total Reserve Balance</b>			<b>(3,232)</b>



**GENERAL FUND RESERVE BALANCES**

Appendix 5 to Report No. NPA/25/011

GENERAL FUND RESERVE BALANCES	2024/25 Opening 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	2027/28 Forecast Movements	2027/28 Forecast Closing Balance	Notes
	£	£	£	£	£	£	£	£	£	
<b>Ringfenced External Grants &amp; Contributions with Restrictions</b>										
Hill Farm Project (Princes Countryside Fund)	(58,955)	2,804			(56,151)	413			(55,738)	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			0	to be used for affordable housing within the next 5 years
DCLG - Neighbourhood Planning Grant	(10,000)				(10,000)	10,000			0	Community planning referendums
DCLG - Unringfenced Grants	(84,940)				(84,940)	84,940			0	
Donate for Dartmoor Balances (public donations)	(46,175)	15,243		(17,504)	(48,436)				(48,436)	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			0	
Defence infrastructure - River Tavey bridge feasibility	(5,000)				(5,000)	5,000			0	
Defra Capital Grant		250,000		(250,000)	0				0	
<b>Budget Management Fund - Provisions (risk based)</b>										
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		(275,656)	(774,242)	270,875			(503,367)	
<b>Capital Expenditure Fund</b>										
Vehicles - Sinking Fund - Replacement	(102,266)				(102,266)				(102,266)	
Property - Sinking Fund - Repairs & Maintenance	(200,000)				(200,000)				(200,000)	
<b>Known Commitments</b>										
National Park Management Plan	(25,590)				(25,590)	25,590			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			0	
Commitments to carry forward	(118,967)	118,967			0				0	
<b>Capital Receipts Unapplied</b>	(20,769)			(31,942)	(52,711)	34,000			(18,711)	Ranger vehicles
<b>Capital Grants Unapplied</b>	(32,508)	32,508			0				0	Buckfastleigh Common
<b>Match Funding Reserve</b>										
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)				(90,000)	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)	900	20,100	24,850	(74,150)	NPA/24/032
Unallocated fund balance	(29,070)		(6,400)		(35,470)				(35,470)	
<b>Total Earmarked Reserves</b>	<b>(3,083,400)</b>	<b>926,169</b>	<b>0</b>	<b>(575,102)</b>	<b>(2,732,333)</b>	<b>654,729</b>	<b>67,883</b>	<b>24,850</b>	<b>(1,984,871)</b>	
<b>General Reserve (unallocated emergency reserve)</b>	<b>(500,000)</b>				<b>(500,000)</b>				<b>(500,000)</b>	
<b>Total General Fund Balance</b>	<b>(3,583,400)</b>	<b>926,169</b>	<b>0</b>	<b>(575,102)</b>	<b>(3,232,333)</b>	<b>654,729</b>	<b>67,883</b>	<b>24,850</b>	<b>(2,484,871)</b>	



NPA/25/012

## Dartmoor National Park Authority

21 March 2025

# Treasury Management and Investment Strategy 2025/26

Report of the Head of Business Support

**Recommendation: That the Authority approves and adopts the 2025/26 Treasury Management & Investment Strategy (Appendix 1)**

## 1 Introduction

- 1.1 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. As a result, a revised Treasury Management Policy Statement together with a revised statement of 'Treasury Management Practices' (TMPs) was agreed by the Authority in March 2022. No changes are proposed to these policies for 2025/26.
- 1.2 The policy requires the Authority to consider a treasury strategy report, setting out the strategy and plans to be followed in the coming year, as part of the budget process. The Treasury Management Strategy for 2025/26 is set out at Appendix 1.

## 2 Treasury Management and Investment Strategy – Key Points

- 2.1 The Treasury Management and Investment Strategy sets out the Minimum Revenue Provision (MRP) policy, capital expenditure funding, prudential indicators, the current treasury position, debt, and investments; prospects for interest rates; the borrowing strategy; and the investment strategy.
- 2.2 The key issues for 2025/26 are set out in the Treasury Management and Investment Strategy Overview section. These include:
  - a) Consideration of the need for prudent management of the Authority's cash resources in order to support the capital strategy and meet the Authority's strategic priorities.
  - b) The potential for lower investment income resulting from the decreased level of interest rates forecast for the final half of the year.
- 2.3 In general, the strategy remains broadly similar to that for 2024/25, with no changes, for example, to the MRP policy, or approved counterparty criteria.

### **3 Conclusion**

- 3.1 The Authority's arrangements for treasury management continue to be maintained at a high standard. The Head of Business Support in consultation with Devon County Council's Assistant County Treasury (Investments and Treasury Management) to investigate opportunities to maximise the Authority's investment income and will bring a report to the Authority for approval if changes to our practices are proposed.

ANGELA STIRLAND

**Attachments: Appendix 1 – Treasury Management and Investment Strategy**

20250307 AS Treasury Management

## **TREASURY MANAGEMENT AND INVESTMENT STRATEGY 2025/26**

### **1. Introduction**

The Authority has adopted the CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice for Treasury Management in the Public Services. A revised Code of Practice was published by CIPFA in December 2021 and requires the Authority to approve a Treasury Management Policy Statement together with a statement of its 'Treasury Management Practices' (TMPs). No changes are proposed to these policies for 2025/26.

The policy requires the Authority to consider a treasury strategy report, setting out the strategy and plans to be followed in the coming year, as part of the budget process.

The Treasury Management Strategy sets out the Authority's policies in relation to:

- the management of the Authority's cashflows, its banking transactions;
- borrowing and investment strategies;
- monitoring of the level of debt and funding of the capital programme.

The Treasury Management Strategy should be read in conjunction with the Capital Strategy.

The Authority is required to monitor its overall level of debt in line with the national code of practice drawn up by CIPFA. Part of this code requires consideration of a set of "prudential indicators" in order to form a judgement about the affordable, prudent and sustainable level of debt.

The prudential indicators, treasury management strategy and the annual investment strategy have been reviewed in line with the Capital Programme 2025/26 – 2027/28, and the Capital Strategy.

This Treasury Management Strategy document sets out:

- Minimum revenue provision;
- Capital expenditure funding;
- Prudential indicators on the impact of capital financing and monitoring of the level and make-up of debt;
- The current treasury position, debt and investments;
- Prospects for interest rates;
- The borrowing strategy; and
- The investment strategy.

### **2. Treasury Management and Investment Strategy Overview**

The Treasury Management and Investment Strategy sets out the MRP policy, capital expenditure funding, prudential indicators, the current treasury position, debt and investments; prospects for interest rates; the borrowing strategy; and the investment strategy.

### 3. External Borrowing

The Authority has always followed a policy of containing the capital programme and not taking out external borrowing. New capital expenditures are limited to those that are financed from sources other than external borrowing. To meet the need for capital expenditure, the highest priority schemes across the Authority are funded from capital receipts and internal borrowing over the capital programme timescale. As the Authority is debt free it has no plans to borrow.

### 4. Target Rates for Investment

For the 2025/26 financial year it has been assumed that the average interest rate earned on lending to banks and building societies will be 4.0% p.a. The target rate takes into account the likelihood that the Bank of England will continue to reduce the base rate from the current level of 4.75% during 2025.

### 5. Minimum Revenue Provision

Minimum Revenue Provision (MRP) is a charge to the Authority's revenue accounts to make provision for the repayment of external debt and internal borrowing. The Authority has a statutory obligation to charge the revenue account an annual amount of MRP. Although the Authority has no external debt or borrowing.

### 6. Capital Expenditure

The Authority rarely has a capital programme; capital spend is commonly of a small-scale nature such as related to the acquisition of vehicles or IT. For any larger schemes, the Authority receives a specific report to support the decision making.

Project	2025/26 £	2026/27 £	2027/28 £
Replacement Vehicles (Rangers)	60,000	0	0
<b>Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>

Funded From	£	£	£
Capital Receipts	60,000	0	0
<b>Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>

### 7. Prudential Indicators

**Capital Financing Requirement** - this represents the Authority's underlying debt position, showing how the previous and future spend for capital purposes has been or will be financed by borrowing or entering into other long-term liabilities.

**Authorised Limit** for total external debt - this represents the level at which the Authority is able to borrow and enter into long term liabilities. Additional borrowing beyond this limit is prohibited without Authority approval. The Authorised limit is currently set to £500,000.

**Operational Boundary** - this is based on the anticipated level of external debt needed during the year. Variations in cash flow may lead to occasional, short term breaches of the

operational boundary that are acceptable. Sustained breaches would be an indication that there may be a danger of exceeding authorised limits. The Operational Boundary is currently set at £500,000.

**Underlying Borrowing Requirement to Gross Debt** - the Authority needs to ensure that its gross debt does not, except in the short term, exceed the Capital Financing Requirement.

**Liability Benchmark** – This takes the capital financing requirement, and the forecast level of reserves and balances, and assumes that cash and investment balances should be kept to a minimum level at each year end to maintain sufficient liquidity but minimise credit risk. As the Authority currently has no capital finance requirements this is not required.

**Ratio of Financing Costs to Net Revenue Stream** - this shows the relationship between Capital Financing Costs and the Net Revenue Stream.

## 8. Treasury Management Prudential Indicators

These relate to the fixed and variable rates of interest on loans and borrowings. As the Authority does not have any external borrowing, these indicators do not apply.

## 9. Monitoring the Indicators

It is important to monitor performance against forward looking indicators and the requirement that borrowing should only be for capital purposes. If we had borrowing, it would be monitored daily against the operational boundary and authorised limit. If these limits were to be breached, a report would be brought to the Authority outlining what action would be necessary to prevent borrowing exceeding the limit and the impact on the revenue budget. The indicators for capital expenditure, capital financing requirement, capital costs and the treasury management indicators are monitored monthly if they apply. Any significant variations would be reported to the Authority.

## 10. Analysis of Long Term Debt

The Authority has no long term debt.

## 11. Schedule of Investments

At the time of writing this report all the Authority's working capital was being held in its bank accounts and in a Barclays Treasury Deposit Account. The Authority's fixed rate investments as at 31st January are:

Bank	Maturing in	Current 31.01.25	Interest Rate range %
Barclays – term deposits	< 365 days	£3,500,000	2.10 – 2.22

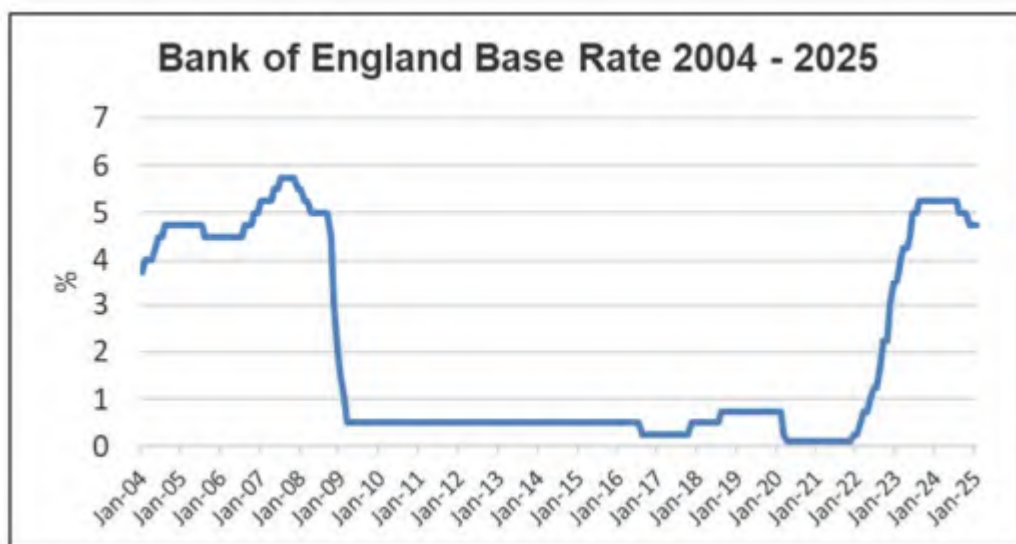
The annual investment returns history and current position is set out below.

2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Forecast
£10,616	£23,505	£23,726	£5,488	£386	£24,157	£105,296	£120,000

The Authority's cash balance available for investment varies during the year, with the balance building up on a quarterly basis when we receive National Park Grant; it then tapers down at the end of each quarter and towards the end of the financial year. It is anticipated that long term cash balances available for investment on 31 March 2025 will be circa £2.5 million.

## 12. Prospects for Interest Rates

After 13 years of low interest rates, between January 2022 and August 2023 the bank of England raised base rates from 0.25% up to 5.25%, as it sought to control rising inflation. With inflation heading back to target level, the Bank of England has now started to reduce the rate with cuts of 0.25% in each of August 2024, November 2024 and February 2025 taking the level down to 4.50%. However, progress on cutting rates has been slower than had been anticipated, as the Bank of England's Monetary Policy Committee remain concerned about continuing inflationary pressures. The following graph shows the trend in the base rate over the last 20 years.



Forecasting future interest rate movements even one year ahead is always difficult, exacerbated by the current economic environment and recent volatility in rates. The factors affecting interest rate movements are clearly outside the Authority's control. Whilst short term rates are influenced by the Bank of England's Base Rate, long-term rates are determined by other factors, e.g. the market in Gilts. Rates from overseas banks will be influenced by their national economic circumstances.

While further cuts to interest rates are still anticipated, these are likely to be impacted by the future path of inflation, but also the increased level of government borrowing over the term of the current Parliament, following the 30<sup>th</sup> October budget. The Bank of England forecasts the Consumer Prices index (CPI) to have increased to 2.7% by December 2025 before dropping back to 2.2% in 2026 and 1.8% by the end of 2027.

MUFG Pension & Market Services (formerly Link Asset Services), forecast futures rates for several years forward. Their view is that monetary policy is sufficiently tight at present to cater for some further moderate loosening, the extent of which, however, will continue to be data dependent. There is the potential for further reductions and a pattern to evolve whereby rates cuts are made quarterly and in keeping with the release of the bank's quarterly monetary policy reports (February, May, August and November). However,

recent increases in gilt yields following the Chancellor’s Autumn budget may mean that it will take longer for rates to come down. Any movement below a 4% Bank Rate will be very much dependent on inflation data in the second half of 2025.

The following table includes MUFG’s and Capital Economics’ forecast movements in the base rate.

<b>Base Rate forecasts</b>	<b>Feb (act) 2025</b>	<b>March 2025</b>	<b>June 2025</b>	<b>Sep 2025</b>	<b>Dec 2025</b>	<b>March 2026</b>	<b>June 2026</b>	<b>Sep 2026</b>
MUFG	4.50%	4.50%	4.25%	4.00%	4.00%	3.75%	3.75%	3.75%
Capital Economics	4.50%	4.50%	4.25%	4.00%	3.75%	3.50%	3.50%	3.50%

When budgeting for interest receipts a prudent approach has been adopted to ensure that, as far as is possible, the budget will be achieved.

### **13. Borrowing and Debt Management Strategy 2025/26 – 2027/28**

As the Authority is debt free and has no current plans to borrow, there is nothing to report under this heading.

### **14. Investment Strategy 2025/26 – 2027/28**

The Authority continues to adopt a very prudent approach to its investments. The investments will be “Specified Investments” as defined by the Department for Levelling Up, Housing and Communities (DLUHC). The lending policy is kept under constant review with reference to strict criteria for inclusion in the counterparty list. The Treasury Management Strategy will continue to be set to ensure a prudent and secure approach.

The Authority is required under the guidance in the CIPFA Treasury Management Code of Practice to approve an Annual Investment Strategy. The overall aims of the Authority’s strategy continue to be to:

- Limit the risk to the loss of capital (security);
- Ensure that funds are always available to meet cash flow requirements (liquidity);
- Maximise investment returns (yield), consistent with the first two aims; and
- Review new investment instruments as they come to the Local Authority market, and to assess whether they could be a useful part of our investment process.

**The overriding objective will be to invest prudently, with priority being given to security and liquidity before yield.**

Under the Markets in Financial Instruments (MiFID II) directive, local authorities are now classed as retail clients by the Financial Conducts Authority (FCA). This has implications for the range of investments that are available to local authorities. While bank and building society deposits are unaffected by the regulations, some banks have determined that they will only take term deposits from professional clients and a range of alternative forms of investments are only available to professional clients. However, if the local authority meets the criteria set by the FCA, then it can apply to be “opted up”. The Authority does not meet the criteria to do so.



## Specified Investments

Specified Investments will be those that meet the criteria in the MHCLG Guidance i.e. the investment:

- Is sterling denominated;
- Has a maximum maturity of 1 year;
- Meets the “high credit quality” as determined by the Authority or is made with the UK government or is made with a local authority in England, Scotland, Wales or Northern Ireland or a parish or community council;
- The making of which is not defined as capital expenditure under section 25(1)(d) in SI 2003 No 3146 (i.e. the investment is not loan capital or share capital in a body corporate).

Specified investments will include bank and building society deposits. Security is achieved by the creation of an ‘Approved list of Counterparties’. These are the banks, building societies, money market funds and other public bodies with whom we are prepared to deposit funds. In preparing the list, criteria will be used not only to determine who is on the list, but also to set limits as to how much money can be placed with them, and how long that money can be placed for.

Banks are expected to have a high credit rating. The Authority uses the ratings issued by all three of the major credit rating agencies, Fitch, Moody’s and Standard & Poor’s, made available to the Authority via Devon County Council’s Assistant County Treasurer (Investments and Treasury Management), who monitors them daily and advises the Authority accordingly.

The lowest rating published by any of the agencies is used to decide whether an institution is eligible for inclusion. Where the counterparty is only rated by two of the major ratings agencies, the lowest rating published by either of the two is used. This rating also determines the maximum amount which can be loaned to an individual counterparty. Overseas banks that meet the criteria are included from countries with an ‘AAA’ Sovereign rating. The duration of all deposits with financial institutions will be managed prudently, taking account of the latest advice from Devon County Council’s Assistant County Treasurer (Investments and Treasury Management). The Authority’s investments will continue to be in bank deposits.

The ‘Approved List of Counterparties’ specifies individual institutions and is formally reviewed at least monthly. Notification of credit rating downgrades (or other market intelligence) is acted upon immediately, resulting in any further lending being suspended.

## Counterparty Approved List Criteria

Counterparty Type		Fitch	Moody’s	Standard & Poor’s
UK Banks	Not below	A- & F1	A3 & P-1	A- & A-1
UK Building Societies	Not below	A- & F1	A3 & P-1	A- & A-1
Overseas Banks	Sovereign rating of	AAA	Aaa	AAA
	And not below	A- & F1	A3 & P-1	A- & A-1
Other Local Authorities		N/A	N/A	N/A

Where the short term rating of a counterparty is one notch below the stated criteria, but the counterparty meets the long-term rating criteria, they may still be used, subject to the advice provided by Devon County Council, who will take into account a range of other metrics in arriving at their advice.

The credit ratings shown in the table for banks and building societies allow for greater sensitivity in recognising counterparty risk. Liquidity in investments is the second key factor in determining our strategy. Funds may be earmarked for specific purposes or may be general balances and this will be a consideration in determining the period over which the investment will be made.

All known short-term commitments are covered before lending for over 1 month. Where cash is expected to be available long-term (up to a year) the Authority will maximise the length of time for the deposit to obtain the best interest rate possible.

### **Non-Specified Investments**

Non-specified investments are those that do not meet the criteria detailed above, but are intended to be a longer-term investment, generating a higher yield, but with a slightly higher degree of risk e.g. investment in commercial property. The Authority has no non-specified investments.

### **Interest Rate Targets**

For the 2024/25 financial year it has been assumed that the average interest rate earned on short-term lending (to the bank) will be 4.5% p.a. The target rate takes into account the current level of the Bank of England base rate, but also reflects the expectation that rates are likely to reduce in the second half of 2025.

The targets we have set for 2025/26 are considered to be achievable.

The medium term financial plan forecasts have been based on the average rates for lending to banks being 3.0% in 2026/27 and thereafter. However, these will be reviewed in the light of updated interest rate forecasts and changes to the rates on offer from the Authority's counterparties over the MTFP period.

### **Performance**

The primary aim of the Treasury Management Strategy is to maximise interest receipts over the long term, whilst achieving annual budgets, without taking any undue risk.

### **Investments that are not part of Treasury Management**

The revised Treasury Management Code requires the Authority to report on investments in financial assets and property that are not part of treasury management activity, but where those investments are made primarily to achieve a financial return. The Authority does not currently have a policy of making commercial investments outside of its treasury management activity, for both financial and legal reasons. Any capital investment made or held is for the purposes of delivering operational services and must be in accordance with National Park Purposes.



NPA/25/013

## Dartmoor National Park Authority

21 March 2025

### Draft Business Plan 2025-26

#### Report of the Chief Executive (National Park Officer)

#### Recommendation: **That Members:**

- i. **review the draft Business Plan for 2025/26 and performance indicators; and offer any comments;**
- ii. **delegate authority to the Chief Executive (National Park Officer), in consultation with the Chair and Deputy Chair of the Authority, to agree the final version of the Business Plan and set of performance indicators and targets for 2025/26.**

#### **1 Background**

- 1.1 The Business Plan is a strategic document and as such does not seek to describe everything that we do, rather it seeks to:
  - Explain the purpose of the Authority;
  - Detail the link with the Dartmoor Partnership Plan (also referred to as the National Park Management Plan);
  - Set out the Authority's strategic priorities and the key actions to achieve these;
  - Explain the Authority's performance management framework;
  - Outline the funding available to deliver the Business Plan.
- 1.2 The Business Plan also provides a link between the Dartmoor Partnership Plan, individual work programmes and staff appraisals.
- 1.3 The draft Business Plan focuses on 2025/26 but many of the actions are multi-year and link to the Medium-Term Financial Plan as well as the detailed revenue budget for 2025/26) (see NPA/25/011).
- 1.4 It is important to note that the draft Business Plan has been produced in a 'funding vacuum' in that we do not know what we will receive in core National Park Grant (NPG) for 2025/26 and beyond. We had assumed that NPG would be maintained at the same level as for 2024/25 ('flat cash'). In the last few weeks Defra officials have shared indicative figures. These indicate that, in all probability, National Park Authorities (NPAs) will receive a significant real-terms cut to revenue funding. Defra has also indicated that there will be a capital fund for NPAs. Defra officials have

indicated that they hope to confirm NPG by 31 March 2025 (i.e. the last day of the current financial year).

- 1.5 Depending on the final settlement we may need to review the Business Plan: a further cut to our revenue funding will likely have serious implications for our work programmes and priorities for 2025/26 and beyond. This is something that we will need to do once our funding situation is clear.
- 1.6 The potential switch from a revenue-based core grant to one where revenue is replaced by capital (as is being considered by Defra) would pose serious operational issues for the Authority: we cannot normally use capital grant to pay for staff costs (unless the Secretary of State issues a direction to this effect).
- 1.7 It is not clear whether Defra (officials and Ministers) have fully considered the potential implications of this switch in funding. We have had conversations with our External Auditors and, whilst they cannot provide advice, those discussions have indicated limited ability to switch from revenue to capital.
- 1.8 The draft Business Plan reflects national policy and priorities as detailed through documents such as the previous Government's [30 by 30 target for nature recovery](#), [Environmental Improvement Plan](#) and [Protected Landscapes Targets and Outcomes Framework](#). We await the amended priority actions and targets following the review of the Environmental Improvement Plan. Whilst Defra is the 'sponsoring government department' for National Parks our work extends beyond Defra to other Departments, including Health; Transport; Education; Housing and Communities; Net Zero and Energy Security; and Culture, Media and Sport.

## 2 Priorities for 2025/26

- 2.1 The draft Business Plan for 2025/26 (see appendix 1) is structured around six priorities:
  - Better for Nature and Climate
  - Better for Cultural Heritage
  - Better for Farming and Forestry
  - Better for People
  - Better for Communities and Business
  - Be an excellent organisation
- 2.2 The first five priorities relate directly to priorities within the Dartmoor Partnership Plan. Members have previously endorsed these priorities as the basis for developing the Authority's Business Plan. Members also agreed the sixth priority – **'Be an excellent organisation'** – which reflects our desire to be an effective organisation providing an excellent level of service.
- 2.3 Our aim is integrated delivery – the six priorities are inter-linked. For example, our work on 'Better for Farming and Forestry' is to ensure financially sustainable businesses than help deliver for nature, climate, heritage and public access whilst also contributing to a circular local economy.

2.4 We have amended the format of the draft Business Plan for 2025/26. For each priority we identify:

**The ambition** – what we are seeking to achieve. This section relates directly to the vision and ambitions in the Dartmoor Partnership Plan. It is an ambition for the National Park other than for the priority that relates purely to the Authority.

**Key actions in 2025/26 to deliver the ambition** – this section identifies key actions (service targets and projects) that will help deliver the ambition. As noted, many of these are multi-year.

**Outcomes** – this is the impact or outcome we seek expressed, where possible, as specific targets. As noted above, the outcomes relate to the Government's Protected Landscapes Targets and Outcomes Framework and the statutory Environment Act targets. This is an area that needs more work.

### 3 Performance Management Framework

3.1 The draft Business Plan (see appendix 1) outlines the Authority's performance management framework which includes:

- Reporting of progress against the key actions set out in the Business Plan.
- A set of performance indicators (PIs) 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 decisions); 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). The list of PIs is being revised for 2025/26.
- Budget monitoring is completed on a quarterly basis.

3.2 The above are reviewed quarterly by Leadership Team and reported to Audit and Governance Committee for scrutiny and assessment.

3.3 A key issue in 'measuring performance' is the availability of data and/or the cost of data collection. The establishment of the 'Dartmoor Observatory' should assist with data collection. The Dartmoor Land Use Management Group has, within its terms of reference, the establishment of a data observatory and the Authority will support this work subject to capacity.

### 3 Equality and Impact Assessment

3.1 Under the Equality Act 2010 (the Act) the Authority must prepare and publish one or more objectives it thinks it should achieve in pursuance of the general duty under the Act. Our work programmes are designed to ensure equality of access and awareness and understanding of diversity.

### 4 Financial Implications

4.1 The draft Business Plan has been developed in parallel with the 2025/26 Revenue Budget.

4.2 The key risk to delivering the Business Plan is the level of core funding from Defra. We assumed flat cash when developing the Business Plan but now know that in all

probability we face a significant cut to our revenue budget. If Defra cut our funding further or replace revenue with capital we will have to review the Business Plan.

## **5 Conclusion and Recommendations**

- 5.1 The draft Business Plan is ambitious, with a blend of key actions that will deliver: management and enhancement of the environment; opportunities for people to engage in looking after the National Park; and promote the enjoyment and understanding of Dartmoor's special qualities. These actions will help support the Dartmoor economy and the communities that live within the National Park. The key ingredients for most of the actions are staff time and partnership working.
- 5.2 Whilst many of the actions are funded there are a number that relate to work programmes designed to develop future funding bids and/or secure other forms of funding (voluntary donations, commercial sponsorship etc.).
- 5.3 Progress on the Business Plan is reported to each meeting of the Audit and Governance Committee for scrutiny and assessment.
- 5.4 The most significant risks to non-delivery of the key actions in the draft business plan are lack of core grant (revenue funding) and staff resource.
- 5.5 Members are asked to review the draft Business Plan for 2025/26 and performance indicators; and offer any comments; and delegate authority to the Chief Executive (National Park Officer), in consultation with the Chair and Deputy Chair of the Authority, to agree the final version of the Business Plan and set of performance indicators and targets for 2025/26.

KEVIN BISHOP

**Dartmoor National Park Authority  
Business Plan 2025-26**

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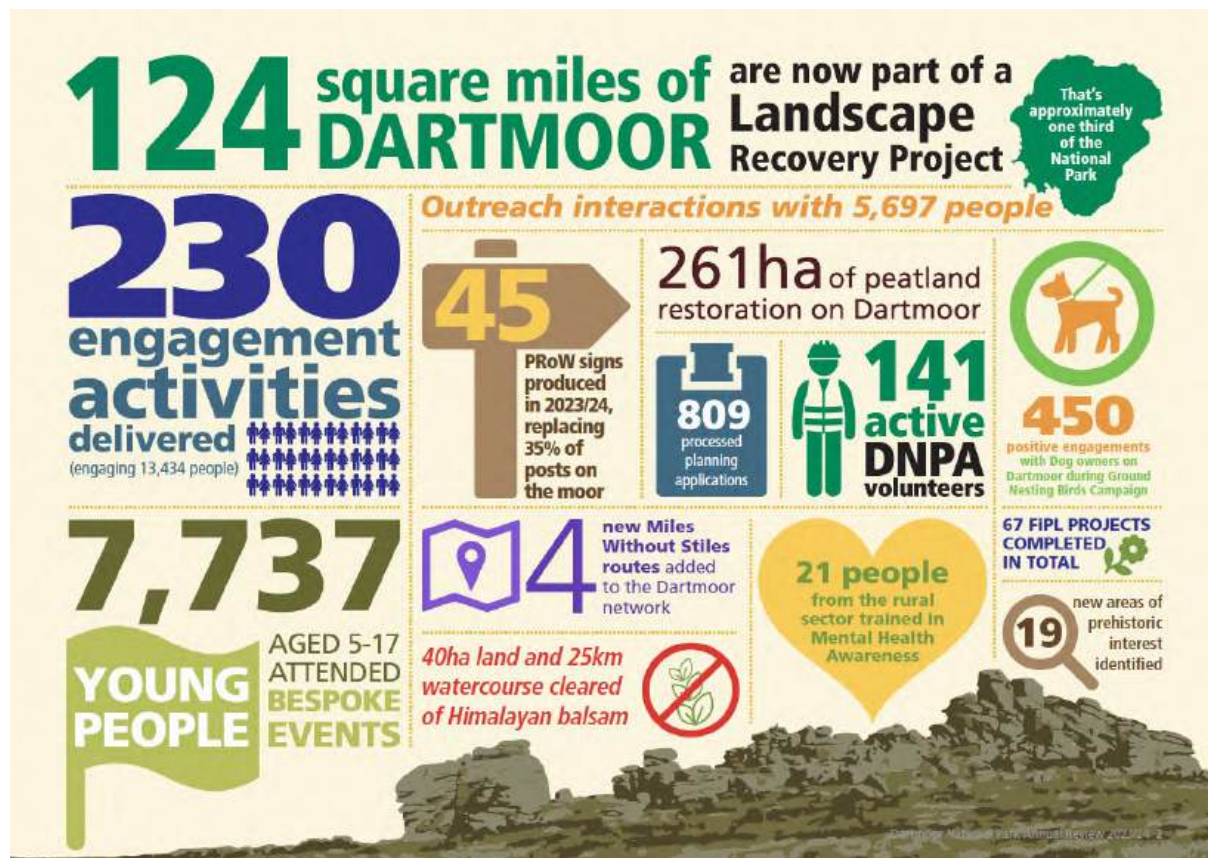
## **Introduction**

*To be drafted*

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# Highlights from 2024/25



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## Dartmoor National Park Authority

The Dartmoor National Park Authority was established under the provisions of the Environment Act 1995 as an independent body within the framework of local government.

Our role is clearly defined by Parliament through two statutory purposes to:

- conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park;
- promote opportunities for the understanding and enjoyment of the special qualities of the area by the public.

These purposes are of equal weight unless there is an irreconcilable conflict between the two, in which case, priority is given to the first purpose to conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park.

In pursuing the two statutory purposes, we are also required to:

- seek to foster the economic and social well-being of local communities within the National Park.

The National Park Authority is governed by 19 Members appointed via different routes:

- by the Secretary of State to reflect the national interest
- by constituent authorities (Devon County Council, South Hams District Council, Teignbridge District Council and West Devon Borough Council).
- via parish council elections and subsequent appointment by the Secretary of State.

We are a small organisation and the majority of our work is undertaken in partnership with others in order to achieve the best outcomes for Dartmoor National Park, the people who live and work here and those who visit this special place. Our partners range from public authorities to private individuals, from commercial businesses to community groups.

[The Levelling-Up and Regeneration Act 2023 \(section 245\)](#) introduced a new duty on 'relevant authorities' to 'seek to further' the statutory purposes of national parks in the exercise of their functions. This new duty is active rather passive – it requires relevant authorities to take appropriate, reasonable and proportionate steps to further national park purposes. Importantly, it means such authorities should be considering the vision, ambitions and actions of the relevant National Park Management Plan (or Partnership Plan) – see next section.

To learn more about our work visit: [www.dartmoor.gov.uk](http://www.dartmoor.gov.uk).

## Dartmoor Partnership Plan

The Dartmoor Partnership Plan (formerly known as the National Park Management Plan) is the most important document for the National Park. It sets out a vision for the National Park and specific objectives for the next five to ten years. The Partnership Plan is produced in partnership with the Authority playing a key role in facilitating the partnership and leading the process. The vision for Dartmoor (see below) is ambitious: it combines national and local priorities.

This Business Plan identifies key actions that we will lead on in support of the Partnership Plan (see next section).

### Vision for Dartmoor National Park 2045

Dartmoor National Park is an extraordinary landscape: shaped by nature and humans over time; steeped in history but always changing; one of Britain's finest. It has the power to inspire and enrich lives.

Our Vision is to make Dartmoor better for future generations: climate resilient, nature rich, beautiful, connected to the past and looking to the future; a place where people of all ages and backgrounds can live, work or visit. A place that is loved, cherished and cared for.

It will be:

- **Alive with nature:** Networks of healthy habitats that are home to many different plants, insects and animals create a more resilient natural environment connected within and across the boundary of the National Park. Some areas feel wilder as nature is enhanced and allowed to take its course.
- **Celebrated and enhanced:** Dartmoor's natural beauty and rich cultural heritage is better understood, valued and looked after.
- **A warm welcome for all:** Enriching people's lives, reaching out to people from all backgrounds, connecting them with this special place. Transformative experiences will inspire people to care for the National Park.
- **A great place to live and work:** People of all ages can enjoy living and working in low carbon, flourishing communities that are connected physically and digitally. Farming and forestry businesses play a key role in delivering a high-quality environment and local products alongside a range of other public benefits.
- **Carbon negative:** Dartmoor's peatlands, soils and woodlands will store significantly more carbon. Responding to climate change will be embedded in our way of life, making the best use of natural resources and reducing carbon emissions.

Everyone will come together to deliver this Vision for Dartmoor; make choices that balance the needs of people and place; embrace positive change; and inspire the next generation to help shape its future.

This plan sets out how we will work together over the next five years towards the vision. This National Park Partnership Plan for Dartmoor will be reviewed and updated every five years.

In order to deliver the vision, the Partnership Plan focuses on seven themes:

- A Better Response to Climate Change
- Better for the Next Generation
- Better for Nature and Natural Beauty
- Better for Cultural Heritage
- Better for People
- Better for Farming and Forestry
- Better for Businesses and Communities

These themes provide a structure for the Authority's Business Plan (see next section) which, in large part, outlines how the actions and services provided by the Authority will help deliver the vision for Dartmoor.

To learn more about the Dartmoor Partnership Plan visit: [insert hyperlink](#)

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## **This Business Plan**

Our Business Plan is structured around 6 priorities:

- Better for Nature and Climate
- Better for Cultural Heritage
- Better for Farming and Forestry
- Better for People
- Better for Communities and Business
- Be an excellent organisation

Priorities 1 to 5 relate directly to the Dartmoor Partnership Plan (see above). The Partnership Plan themes around climate and next generation are woven into our work under all 6 priorities. Priority 6 reflects our desire to be an effective organisation providing an excellent level of service.

In developing our priorities we consider the agreed vision and actions in the Dartmoor Partnership Plan, statutory targets and Government policies (e.g. Environment Act targets and the Protected Landscapes Targets and Outcomes Framework) and wider local priorities (e.g. Devon Carbon Plan and the corporate plans for constituent authorities).

The priorities are linked (see table 1); our overall goal is integrated delivery: to ensure action on one priority considers and delivers, wherever possible, across all themes and helps Dartmoor become carbon neutral.

**Figure 1: Integrated Delivery**

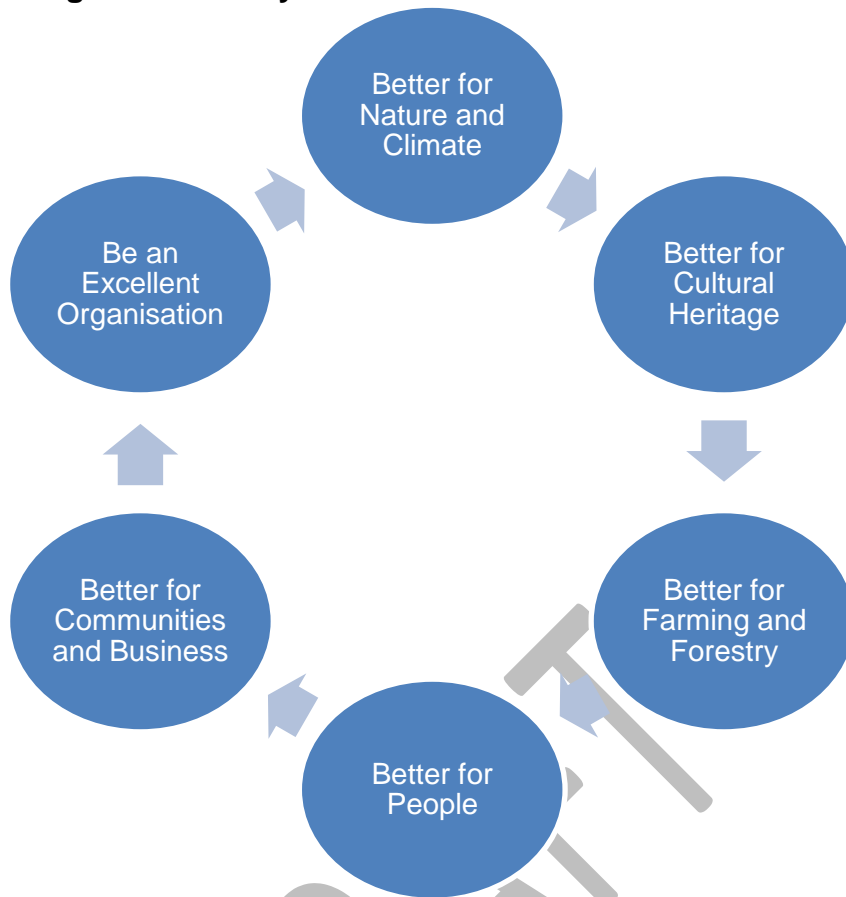


Table 1 highlights, for each priority, our ambition, the key actions we will undertake in 2025/26 to help deliver the ambition and the headline outcomes or impact that we seek. The ambitions relate to the Dartmoor Partnership Plan. Whilst we up-date our Business Plan on an annual basis most of our work programmes (and the key actions) span more than one financial year.

The key actions do not encompass all of the work that we undertake, nor do they relate to all of our services; rather, they reflect, as the name suggests the key actions which will help deliver our priorities and contribute to delivery of the vision and ambition in the Dartmoor Partnership Plan.

As well as identifying key actions to deliver our priorities and contribute to the vision for Dartmoor; the Business Plan sets out:

- Performance targets for our key services
- The funding available to deliver our services and key actions

**Table 1: Key Actions to Deliver Business Plan Priorities in 2025/26**

## Better for Nature and Climate

### **Ambition:**

Networks of healthy habitats that are home to many different plants, insects and animals create a more resilient natural environment, at a landscape-scale, connected within and across the boundary of the National Park. Some areas feel wilder as nature is enhanced and allowed to take its course. Dartmoor's peatlands, soils and woodlands will store significantly more carbon. Responding to climate change will be embedded in our way of life.

### **Key actions in 2025/26 to help deliver our ambition:**

- Fully-funded programme of peatland restoration through South-West Peatland Partnership and completion of 300 ha of peatland restoration by March 2026.
- Dartmoor Headwaters programme - 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'. Delivery of natural flood management projects across 8 catchments.
- Work at a landscape-scale to enhance nature – deliver the Walkham Landscape Recovery project; supporting the Central Dartmoor and East Dartmoor Landscape Recovery projects; and scope other opportunities for further funding (including potential new Landscape Recovery projects).
- Identify and support key species through targeted partnership programmes, for example, the Curlew Recovery project and re-introduction of Pine Martens. Develop a species strategy for Dartmoor by March 2026.
- Work with the Dartmoor Land Use Management Group to (i) develop and promote economically viable farming systems that enhance nature and deliver other public benefits; and (ii) explore a systems-based approach to measuring nature recovery on Dartmoor.

- Assess the potential impacts of climate change on Dartmoor (its landscape, nature, heritage, businesses and communities). Use this assessment to inform the development of an action plan that supports the ambition for the National Park to be carbon negative by 2042.

**Outcomes sought:**

- Halt the decline in species populations by 2030 and then increase populations by at least 10% to exceed current levels by 2042.
- Functioning catchments that reduce the risk of flooding and improve water quality: improved flood resilience to over 600 properties, whilst delivering over 240 ha of improved habitats by 2033.
- 30 percentage of Dartmoor actively managed for nature by 2030 (based on national criteria).
- A carbon negative National Park by 2050 (assessed against 2022 baseline).
- To reach Protected Landscapes Target and Outcomes Target for Wildlife Reach Habitats outside protected sites (from a 2022 baseline) of 7,500 ha. by 2042.
- To reach Protected Landscapes Target and Outcomes Target for restoring 8,000 ha of peat by 2045.

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## Better for Cultural Heritage

### **Ambition:**

Dartmoor's cultural heritage and historic environment 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. Dartmoor's rich historic environment will be actively researched and celebrated.

### **Key actions in 2025/26 to help deliver our ambition:**

- Complete the micro-excavation of the Cut Hill cist, raise funding for this project and implement a proactive communications and engagement strategy to promote the findings and role of the Authority.
- Engage with interest groups and the general public to promote understanding of and engagement with cultural heritage.
- Reduce number of monuments on the at risk register.
- Provide specialist advice to key projects such as Headwaters and Landscape Recovery.
- Support volunteer groups, through advice and funding, to enable delivery of archaeological objectives with a focus on reducing the number of nationally designated heritage assets that are at risk.
- Develop and promote partnerships with academic institutions to further understanding of cultural heritage on Dartmoor including scoping the use of virtual reality technology to 'bring the past to life'.

**Outcomes sought:**

- Reduce the number of nationally designated heritage assets at risk in the National Park by at least six per cent (12) by 2027.
- Increase the number of trained and active archaeological volunteers by 20 per cent by 2027, with a focus on hard to reach groups.
- Dartmoor's cultural heritage is better understood and appreciated – six volunteer-based events in 2025/26 to celebrate Dartmoor's cultural heritage.

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## Better for Farming and Forestry

### **Ambition:**

Farming and forestry systems that sustain a resilient and thriving natural environment, store and sequester carbon, produce healthy food, high quality fibre and other products, are economically viable and deliver a wide range of public goods

### **Key actions in 2025/26 to help deliver our ambition:**

- Support the development of farm clusters that promote farmer co-operation and facilitate a landscape-scale approach to nature and other public benefits (see Better for Nature and Climate).
- Deliver 'Boundary Boost' - a project looking at the value and management of hedgerows within the National Park funded by the Natural Environment Investment Readiness Fund.
- Deliver the 'Healthy Livestock' project and ensure learning is disseminated and embedded in Landscape recovery projects on Dartmoor.
- Support the Dartmoor Land Use Management Group to develop the model of a Dartmoor wide agri-environment scheme (building on existing Dartmoor Landscape Recovery projects, the experience of Dartmoor Farming Futures and the Dartmoor Test and Trials).
- Deliver the Farming in Protected Landscape Programme for Dartmoor (subject to funding from Defra).
- Assist farmers with the transition to the new Environmental Land Management schemes and seek to ensure that these schemes are relevant to Dartmoor and build on practical experience.
- Support natural woodland regeneration and new broadleaf woodland creation.
- Secure funding for the long-term future of the Dartmoor Hill Farm Project.

**Outcomes sought:**

- Ensure at least 65% of farmers/land managers adopt nature friendly farming on their land by 2030.
- 2,000 ha of new broadleaf woodland by 2045 (Partnership Plan Vision).
- To reach Protected Landscapes Target and Outcomes Target for increased tree canopy and woodland cover (combined) (from 2022 baseline) of 2,900 ha. by 2050.
- Long-term funding for the Hill Farm Project identified by March 2026.

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## Better for People

### **Ambition:**

**Dartmoor provides a warm welcome to people from all backgrounds: enriching people's lives and connecting them with this special place. Transformative experiences will inspire people to care for the National Park. All users will be responsible: caring for the place, respecting other users and local communities.**

### **Key actions in 2025/26 to help deliver our ambition:**

- Develop and implement a Visitor Management Plan for 2025 season including seeking funding to sustain the 'Dartmoor National Park Marshals'.
- Attend at least 30 public events to promote the National Park and key messages such as 'Love Moor Life'.
- Organise a minimum of three themed 'Dartmoor Days' and promote these to a diverse audience. (Meldon Wildlife Festival and History Hunters).
- Deliver a programme of outreach events aimed at promoting 'access for all' and giving people from disadvantaged backgrounds the confidence and ability to visit the National Park.
- Manage 730 kilometres of public rights of way and 38,500 ha of access land on Dartmoor with a focus on a net reduction of 'outstanding maintenance issues' by 10 per cent per annum.
- Develop an Active Travel Plan for Dartmoor with a range of costed schemes for improving connectivity for local communities and visitors.
- Targeted work on the Two Moors Way to improve the quality of route and ease of navigation. Scope feasibility of promoting this route as a National Trail to celebrate its 50<sup>th</sup> anniversary and the 75<sup>th</sup> anniversary of Dartmoor being designated as a National Park in 2026.
- Welcome more than 125,000 visitors to our National Park Visitor Centres.
- Develop five new 'Miles without Stiles' accessible routes with a total distance in excess of 10 kilometres.

**Outcomes sought:**

- Improve and promote accessibility to, and engagement with, Dartmoor National Park for all; by March 2026:
  - Five new 'Miles without Stiles' routes
  - 90 per cent of the Public Rights of Way network is classed as easy to use
- Every visitor appreciates the National Park and has an enjoyable experience: over 90% of visitors agree that Dartmoor is well conserved.
- Reduced anti-social behaviour (as recorded by the National Park Rangers).

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## Better for Communities and Businesses

### **Ambition:**

**People of all ages can enjoy living and working in low carbon, flourishing communities that are connected physically and digitally. Dartmoor's communities are thriving and engaged in caring for the National Park**

### **Key actions to help deliver our ambition:**

- Actively champion the rollout of gigabit broadband and mobile connectivity for Dartmoor communities in a way that is sympathetic to Dartmoor's special qualities.
- Provide a spectrum of volunteering opportunities so that anyone in communities within, or beyond the National Park, can engage in caring for the National Park with a target of providing over 4,000 volunteer days per annum.
- Support, through our role as the local planning authority, the delivery of affordable homes for local people and other infrastructure.
- Work with Dartmoor Futures to scope a community energy programme for the National Park that supports energy efficiency and renewable energy generation that is in keeping with the special qualities of the National Park.
- Develop a programme with Wellmoor (Multi-agency programme with colleges and employers) on supporting young people through apprenticeships, encouraging younger people to stay in the area for work.
- Develop an information-sharing forum for communities to encourage, inform and support pathways to emissions reduction and net zero.

**Outcomes sought:**

- Over 4,000 volunteer days organised or supported by the National Park Authority per annum.
- 65 new affordable housing units per annum.

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## Be an Excellent Organisation

### **Ambition:**

A motivated, well-resourced organisation working effectively and efficiently to deliver key services and, with partners, to deliver National Park purposes and the vision in the Dartmoor Partnership Plan.

### **Key actions to help deliver our ambition:**

- Commence the review of the Dartmoor Partnership Plan
- Develop a revised Climate Action Plan for the National Park Authority
- Commence delivery of the Dartmoor Dynamic Landscapes Heritage programme with funding from the National Lottery Heritage Fund
- Operate a planning service that determines register, validates and determines planning applications in a timely manner
- Complete integrated management plans for the common land owned by the National Park Authority
- Commence a review, and if necessary, an update of the Dartmoor Local Plan to ensure planning policy responds to the needs and emerging issues of the National Park
- Review and improve the Authority's website and develop our social media platforms as
- Work with the Dartmoor Land Use Management Group to help deliver a multi land-use framework for Dartmoor and linked data/evidence Observatory
- Review 'Team Dartmoor' – the Organisational Development Strategy for the Authority.
- Support the development of Dartmoor Futures as a catalyst for funding to help deliver the Dartmoor Partnership Plan.

**Outcomes sought:**

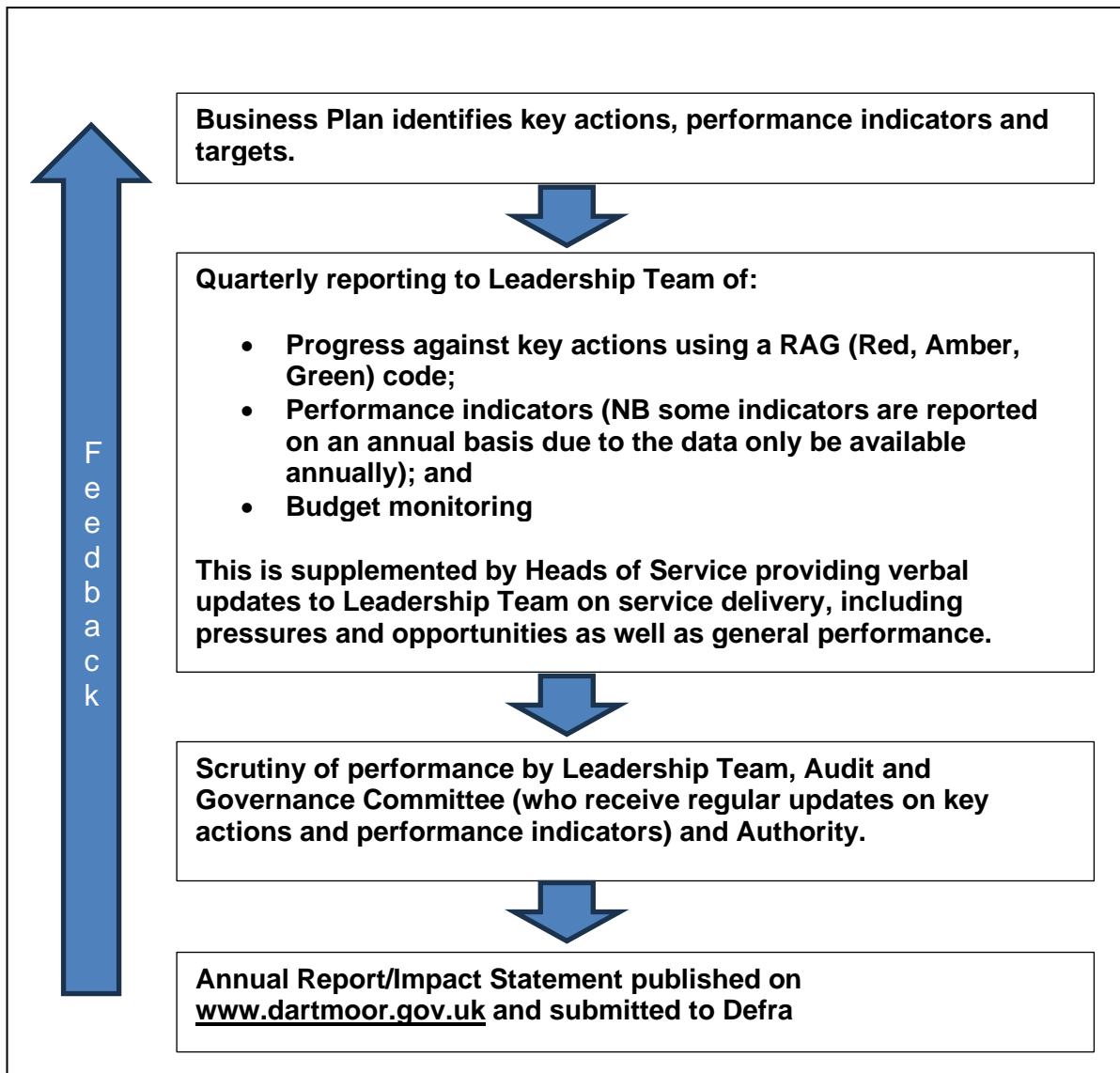
- A motivated and engaged workforce delivering high quality services that support National Park purposes – more than 80% of staff feeling engaged in the organisation (based on staff survey).
- A revised Dartmoor Partnership Plan that is supported by key partners with an agreed vision, clear delivery plan and governance structure to monitor delivery and actively promote the Plan.
- A Climate Action Plan for the Authority that supports our Race to Zero ambition for the National Park as a whole.
- An Authority website that is updated by March 2026 and with increasing 'hits'/views per annum.
- By December 2026, an Authority decision on whether a new Local Plan should be prepared based on thorough assessment of most up to evidence and legislative requirements.
- Dartmoor Futures established as a key partner for funding to help deliver Dartmoor Partnership Plan vision
- Determine 65 per cent of minor applications and 85 per cent of other applications (excluding 'majors') within 8 weeks of validation, per annum.

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## Measuring Progress

We continually seek ways to improve the quality and value for money of the services we provide.

The Authority's performance framework is summarised below:



Progress against key actions is monitored on a quarterly basis and reported to the Authority's Audit and Governance Committee.

At the end of each financial year, the Authority completes an annual performance review which contains information about the progress made in delivering the Business Plan, together with achievements against a comprehensive set of performance indicators. A copy of our latest Annual review can be accessed [here](#).

In addition the Authority reports separately on the Dartmoor Partnership Plan and produces a State of the Park report every five years.

## Performance Indicators (updated for 2025/26)

The key Performance Indicators that we will use to assess service delivery are identified below together with the associated target

Ref	Spatial Planning	Target
01	<del>Percentage of all planning applications determined which have been approved</del> <i>To be deleted in 25/26 (will continue to be reported separately as NP performance indicator)</i>	<del>No target – success is positive decisions for Dartmoor</del>
02	Percentage of major applications determined within 13 weeks	50%
03	Percentage of minor applications determined within 8 weeks	65%
04	Percentage of other applications determined within 8 weeks	85%
05	<del>Percentage of planning applicants satisfied with quality of the service received</del> <i>To be deleted in 25/26 (not widely used or useful)</i>	<del>80%</del>
06	Percentage of pre-applications for minor and householder applications which have been concluded within 42 days	70%
07	Percentage of pre-applications for major applications which have been concluded within 56 days	70%
08	Percentage of applications validated within 5 working days	70%
09	Percentage of applications registered within 5 working days	70%
New	Number of live enforcement cases	No target - trend/baseline data
10	Number of enforcement cases received	No target - trend/baseline data
11	Number of legal notices issued (EN, LBEN, BoCN, s215, etc.)	No target - trend/baseline data
12	Number of enforcement cases closed	No target - trend/baseline data
New	Number of enforcement related applications received (retrospective)	No target - trend/baseline data

<b>New</b>	<b>Number of appeals received (planning &amp; enforcement)</b>	<b>No target - trend/baseline data</b>
<b>13</b>	<b>Percentage of appeals allowed</b>	<b>30%</b>
<b>14</b>	<b>Number of affordable housing units approved</b>	<b>65</b>

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## Performance indicators

Ref	Conservation & Communities	Target
15	Percentage of public rights of way network that is easy to use	90%
16	Total number of unresolved maintenance issues on the public rights of way network	Reduce by 10% per annum
17	Number of maintenance issues resolved by the Authority on the public rights of way network	600
18	User behaviour engagements that result in positive change	80%
19	Erosion monitor: Number of known erosion sites and percentage of known erosion sites stable or improving	Methodology being developed in 2024/25
20	Number of visitors to the National Park Visitor Centres	125,000
21	Number of engagement events delivered on Dartmoor and number of attendees	150 events/10,000 attendees
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%
24	Number of followers on social media	110,000
25	Number of subscribers to e-communications	5,000
26	Percentage of e-communications opened by subscribers	48%
27	Number of unique visitors to Authority website and page views	300,000 total users 500,000 page views
28	Proportion of Farming in Protected Landscapes budget committed and spent	100%

## Performance indicators

Ref	Corporate Services	Target
29	Employee sickness absence	6 days per FTE 3 days (excluding long-term)
30	Employee turnover	10%
31	Employee appraisals	95%
32	Total number of volunteer days organised or supported by the Authority	4,000
33	Value of volunteer days organised or supported by the Authority	400,000
34	No. of volunteer days attended by under-represented groups	400
35	No. of formal complaints received and number of formal complaints upheld by Local Government & Social Care Ombudsman	No target - trend/baseline data
36	Spend per visitor in National Park Visitor Centres	£2.00
37	Percentage of income derived from sources other than National Park Grant	50%
38	Percentage change in carbon dioxide equivalent emissions from DNPA operations	0% - target being reviewed as part of Climate Action Plan
39	Percentage of Membership attending Authority meetings	85%
40	Number of parish meetings attended by Members	30
41	Number of parish meetings attended by Rangers and other officers	53

**Funding**

To be drafted once we receive confirmation of National park Grant and approval of the revenue budget for 2025/26

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NPA/25/014

## Dartmoor National Park Authority

21 March 2025

### Update of the Financial Regulations

Report of the Head of Business Support

Recommendation: **That Members:**

- (i) Approve the proposed changes to the Financial Regulations which update these regulations to reflect current legislation, best practice guidance and current practice as set out at Appendix 1, to take effect from the conclusion of the meeting; and**
- (ii) Agree to the removal of the Systems and Procedures from the Financial Regulations and for these detailed standards to become internal documents which govern the actions of officers of the Authority and for these standards to be directly under the jurisdiction of the Head of Business Support.**

#### 1 Background

- 1.1 The Local Government Act 1972 directs that Authorities shall make arrangements for the proper administration of their financial affairs and that one officer be responsible for the administration of those affairs. The Authority designates the Head of Business support as the Chief Finance Officer and the Section 151 Officer and therefore the officer responsible for establishing and maintaining the Authority's Financial Regulations and the Financial Procedures which set out how the regulations will be implemented.
- 1.2 For the first time in nearly 30 years a new Finance system has been procured by Devon County Council. The Authority has been using the same finance system for the last 28 years. The current financial system going forward will no longer be supported. The Authority took the opportunity offered by Devon County Council to implement the new financial system they had procured.
- 1.3 The new system will be provided as 'software as a service', one of the implications of which is that access is to a remotely hosted suite of applications which are updated regularly by the host.
- 1.4 This system is a market leader and will provide the Authority with the latest technology and is specifically tailored for local authorities. The impact of this is that

processes and systems within the Authority will change significantly, with technological advancements altering the approach and processes required by officers to effectively manage the Authority's finances.

- 1.5 The review of the Financial Regulations has been required due to the implementation of this new finance system, but also as part of the overall review of governance for the Authority.
- 1.6 The current Financial Regulations were last considered by Members and adopted in July 2021 (Authority report NPA/21/xxx) and can be located on the Authority's webpage - [Financial Regulations](#)

## **2 Proposed Change**

- 2.1 The proposal is to remove the Systems and Procedures and place them in the Finance SharePoint site accessible only to officers of the Authority and will be renamed Financial Procedures in line with terminology used by other local authorities.
- 2.2 The second part of the proposal is for a complete review of all the areas of the Financial Regulations to update the content to reflect current legislation, guidance and practice.

## **3 Considerations**

- 3.1 The review and update of the Financial Regulations has been undertaken in preparation for the implementation of the new system through which the Authority manages its financial affairs. During this review it was noted that the contents currently fall within two distinct areas:
  - The framework describing the accountabilities and delegations from the Authority which ensure proper administration of the authority's financial affairs.
  - System and procedures which describe the financial procedures that Officers of the Authority's must follow to process day to day transactions.
- 3.2 This had the impact of the Financial Regulations became a weighty document and details of confidential internal operations being in the public domain. Whilst the Authority upholds high standards regarding transparency such internal policies are not best placed in the public domain and access to such could be exploited by shrewd debtors.
- 3.3 The implementation of the new financial system will require there to be considerable changes to operations over the next few years as the system embeds. In addition, it is anticipated that technological changes will be more frequent in the future requiring adoption of new processes at officer level regularly and quickly.
- 3.4 At present Systems and Procedures within the Financial Regulations describe these processes. If the Regulations continue to include these detailed processes this will lead to unworkable delays between needing to implement new processes (following adoption of software changes) and updating the Regulations to reflect these changes as well as creating additional work for the Authority. These changes will only implement operations at office level.

- 3.5 In the Authority there is now a stronger focus on accountability and control. Updated and newly focussed Financial Regulations will enable clarity and accessibility for all members and officers.
- 3.6 The introduction of the new Finance SharePoint site, accessible to all officers, provides a central location for the storage and access of all Financial Procedures.
- 3.7 The risk that the Financial Regulations are incomplete or inadequate to uphold the financial probity of the authority has been mitigated through benchmark against Devon County Council, who have recently updated their financial regulations.

#### **4 Equality and Impact Assessment**

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

#### **5 Financial Implications**

- 5.1 There are no direct financial implications.

#### **6 Conclusion**

- 6.1 The proposal is recommended for acceptance for the following reasons:
- Financial Regulations will be clearer, focused, shorter and relevant to Members and the external audience
  - Financial operations processes will be able to update swiftly as the new system is implemented and embeds, will have a clear ownership through the Financial Procedures on the Financial SharePoint site and will be easily accessed by all.
  - Sensitive information will no longer be in the public domain.

ANGELA STIRLAND

**Attachments: Appendix 1 - Financial Regulations**

2025 03 07 AS Financial Regulations

# Dartmoor National Park Authority



## FINANCIAL REGULATIONS

**Issued: 2 May 2008**

**Revised: Feb 2012; March 2014; April 2015; March 2017; July 2021; March 2025**

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# INTRODUCTION

## The Purpose of Financial Regulations

1. Dartmoor National Park Authority is responsible for millions of pounds of public money and has statutory responsibilities in relation to its financial affairs.
2. The Local Government Act 1972 directs that local authorities shall make arrangements for the proper administration of their financial affairs, and that one of their officers be responsible for the administration of those affairs. The Authority designates the Head of Business Support as the Chief Finance Officer and the Section 151 Officer responsible for establishing and maintaining the Authority's Financial Regulations and Financial Procedures which set out how the regulations will be implemented. The Financial regulations set out the financial policies of the Authority. The Chief Finance Officer (CFO) is responsible for presenting all updates which must be approved by the Authority members and any breaches of these regulations must be reported to the members.
3. The CFO is also responsible for the accounting system, ensuring, by maintaining an effective and adequate internal audit, that all accounting records are satisfactorily maintained.
4. For employees, these regulations form part of the Authority's Standing Orders, and a breach will be considered a disciplinary offence which will invoke those procedures (and may lead to dismissal).
5. For Members, adherence to these regulations form part of the Authority's Standing Orders and any breach of these regulations will be reported to the Monitoring Officer and Standards Committee who will make an appropriate decision on actions to be taken.

## Status of Financial Regulations

1. 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.
2. Financial Regulations identify the responsibilities of:
  - Members of the Authority
  - the Chief Executive (National Park Officer) as Head of Paid Service (CEx(NPO))
  - the Chief Finance Officer (also known as Section 151 Officer) (CFO)
  - the Monitoring Officer
  - authorised spending Officers (those Officers with written delegated authority from the CEx(NPO) to enter into contracts etc)
  - other Officers of the Authority
3. For the purposes of these Financial Regulations, "Officer" means any person holding office under the Authority, employed by the Authority, seconded to work for the Authority, working for the Authority under a Service Level Agreement or contract, or working with or for the Authority in any paid or unpaid capacity.

4. All Members and Officers have a responsibility for taking reasonable action to provide for the security of the assets under their control, and for ensuring that the use of these resources is legal, properly authorised, provides value for money and achieves best value.
5. The CFO is responsible with the Monitoring Officer for keeping Financial Regulations under review and submitting any additions or changes as necessary to Members for approval. These Officers are also responsible for reporting, where appropriate, breaches of Financial Regulations to the CEx(NPO) and/or Members.
6. All officers are responsible for ensuring that they are fully aware of the existence and content of Financial Regulations and of the Financial Procedures and that they comply with them. Financial Regulations should be read in conjunction with:
  - The Authority's Standing Orders
  - The adopted Scheme of Delegation
  - Adopted Instructions on Contracts and Procurement
  - Procedures manuals
  - VAT Manual
  - Financial Grant Memorandum issued by the Department of the Environment, Food and Rural Affairs (Defra)
  - The Treasury Management Policy & Strategy
  - The Prudential Code
  - Whistleblowing Policy

### **Financial Principles**

1. The Authority expects high standards of conduct from its Members and Officers and those with whom it has dealings. Further to this the Authority expects honesty, openness and integrity to be the values which underpin its financial affairs and all those involved with the Authority's finances should work with these values in mind.
2. The principles below provide the basis for the detailed guidance in Financial Regulations and are not expressed in any order of importance or priority:
  - The Authority is responsible for the stewardship of public money and will make arrangements to safeguard the interests of all its stakeholders.
  - The Authority expects Members and Officers to exercise high standards in financial management and administration.
  - The Authority aims to promote openness and a climate of frankness that it will support through policies and regulations, such as the "whistle blowing" policy.
  - The importance of planning, monitoring and controlling the use of resources is of vital importance to the Authority and it will make arrangements for these activities to be undertaken effectively.

- Issues of probity will be dealt with effectively and the Authority will work to meet its duty to maintain proper accounts and related records.
- Value for money is at the core of the Authority's financial activity and the way in which it administers its financial affairs.
- Compliance with statutory requirements, accounting standards and appropriate codes of practice will be inherent in the Authority's arrangements for financial matters.
- Allocation of responsibility and authority in relation to financial matters will be clearly identified.
- The Authority is mindful of the need for consistent standards in financial administration and management across all its operations and will set in place guidance to be adhered to by all Officers. In particular, it expects Officers to consult with and use all of the expertise in financial matters that it has available and act on advice from such sources.
- The assets and resources of the Authority must be protected from loss, damage and theft. Identifying and quantifying risks to the Authority is of key importance and arrangements must be made to reduce, eliminate or insure against them as appropriate.
- The accurate, appropriate and timely payment and collection of monies forms much of the routine financial business of the Authority and arrangements will be made for its proper administration.



## A Financial Management

Financial Management covers all financial accountabilities in relation to the running of the Authority including the policy framework and budget. Below are set out the main areas of responsibility of financial management.

### A1 The Authority

1. Members are responsible for adopting the Authority's Standing Orders, Scheme of Delegation and Member Code of Conduct and for approving the policy and corporate governance framework and budget. Members are also responsible for approving and monitoring compliance with the Authority's overall framework of accountability and governance as set out in its Standing Orders and for monitoring compliance with agreed policy and reporting decisions taken.

### A2 Committee

1. The **Audit and Governance Committee** is responsible for scrutinising the activity of the Authority with particular reference to its governance, performance and use of resources (including human resources, property & ICT). Acting under delegated powers from the Authority, the committee will agree the External Auditor's annual Audit and Inspection Plan; agree the Internal Audit plan; monitor the financial performance of the Authority and the management and maintenance of the Authority's assets; monitor and review the Corporate Risk Strategy and Register; and scrutinise and keep under review Internal Control Mechanisms.
2. The **Standards Committee** is responsible for advising the members on the adoption and revision of the members Code of Conduct and for monitoring the operation of the code.

### A3 Statutory Officers

1. The **Chief Executive (National Park Officer) C/Ex(NPO)** is Head of Paid Service and is responsible for the corporate and overall strategic management of the Authority as a whole. The C/Ex(NPO) must report to and provide information for Members when meeting as the Authority and its committees. The NPO is responsible for establishing a framework for management direction, style and standards and for monitoring the performance of the organisation.
2. The **Monitoring Officer** is responsible for promoting and maintaining high standards of conduct (including financial conduct) and for reporting any actual or potential breaches of the law or maladministration and for ensuring that the procedures for recording and reporting key decisions are operating effectively. The Monitoring Officer is responsible for advising Members and Officers about who has the authority to take a particular decision and whether a decision is likely to be considered contrary to the policy framework. The Monitoring Officer and the CFO are also responsible for advising the Authority if a proposed decision could be considered contrary to the budget.
3. The **Chief Finance Officer** (also known as Section 151 Officer) (CFO) is responsible for advising the Authority on all financial matters, in particular:

- **Lawfulness and Financial Prudence of Decision making**  
After consulting with the NPO and the Monitoring Officer, the CFO will report to the Authority and the Authority's External Auditor, if they consider that any proposal, decision or course of action will involve incurring unlawful expenditure or is unlawful and is likely to cause loss or deficiency, or if the Authority is about to enter an item of account unlawfully. The CFO, if necessary, in conjunction with the C/Ex(NPO) and after consultation with the Chairperson of the Authority, shall have the powers to take any action necessary to safeguard the financial interests of the Authority.
- **Advice**  
The CFO is responsible for advising Members on all financial matters. They must be consulted on all financial matters and given adequate opportunity to provide written comments in any report with financial implications. Where the urgent decision procedures set out in Standing Orders are to be invoked, the CFO must be consulted on any financial and other resource implications before a decision is made.

#### 4. **Money Laundering**

The Authority must notify the National Criminal Intelligence Service (NCIS) of any suspected cases of money laundering committed within its accounts as soon as possible and fulfil other duties as defined by legislation or regulation. Officers are appropriately trained and if any suspicions arise, the CFO will be informed.

#### **A4 Financial Control**

1. Authorised spending officers must operate efficient systems of financial control and are responsible for:
  - ensuring that the Authority is advised of the financial implications of all proposals and that financial implications have been agreed by the CFO.
  - ensuring that the Authority is advised of legal implications of all proposals and that legal implications are agreed with the Monitoring Officer / Authority's Lawyer
  - signing of contracts on behalf of the Authority
  - Consulting the CFO and seeking their approval on any matter that could materially affect the Authority's financial position before any commitments are incurred.

#### **A5 Accounting Arrangements**

1. The CFO is responsible for keeping the accounts and financial records of the Authority. They must also approve the accounting systems with a financial function and accounting records in use.
2. Accounting procedures will reflect recommended professional practices, and follow accounting principles as determined by the CFO. Accounting procedures will be reviewed as necessary by the CFO in consultation with the Heads of Service to ensure that they provide the information required without duplication of records.
3. No change to existing accounting procedures must be made without agreement from the CFO.

4. The CFO must examine and certify where required any submission, estimate or claim for payment of grant by a Government Department or funding from any other body. Officers responsible for the administration of such grants, funds and spending associated with them must ensure compliance with the conditions of the grant/funding.
5. The CFO, where required, must examine, and certify where required any financial return to a Government Department or other body.

## **A6 Year End Accounting**

1. The CFO is responsible for ensuring that the Annual Statement of Accounts is prepared in accordance with the "Code of Practice on Local Authority Accounting in the United Kingdom" (CIPFA/LASAAC). The Audit & Governance Committee is responsible for approving the annual Revenue and Capital Outturn and for agreeing procedures for carrying forward under and over-spending on budget headings. The Authority's final financial position as presented in the Annual Statement of Accounts will be approved by the Authority.

## **A7 Grants & Contributions**

1. Grants or contributions up to a value of £5,000 may be authorised by an Officer with written delegated authority from the CEx(NPO).
2. Grants or contributions over £5,000 must be approved by Members prior to payment.
3. The only allowable deviation from the Authority's threshold will be in the instance where the associated grant giving project has a national set government framework, whose thresholds are of a different value. These will take precedence over the Authority's threshold.
4. Officers must carry out sufficient checks to satisfy themselves that any organisation to be grant-aided will be financially viable for the duration of the appropriate project or activity and must obtain signed terms and conditions before payment is made.
5. The general administration of any grant scheme shall be carried out by the Finance Team, who shall maintain a record of applications, decisions and allocations. Such information is open to public inspection.
6. Organisations who have been grant aided on an on-going and/or annual basis must be given adequate notice of any potential termination, allowing time for consultation and negotiation.

## **A8 Use of Consultants**

7. If any professional person or firm is to be engaged on behalf of the Authority to provide consultancy support on a project, review or task involving expenditure in excess of £10,000 on that consultancy support, the prior approval of Members must first be obtained.
8. The CEx(NPO) may approve the appointment or engagement of consultancy support on any project, review or task involving expenditure not exceeding £10,000 on that consultancy support.

9. For projects or activities under their control, a member of Leadership Team may use an approved budget to appoint or engage consultancy support involving expenditure not exceeding £5,000 on that consultancy support.
10. For the purposes of these regulations, consultancy support shall include but not be limited to work by external contractors, chargeable work by other local authorities, other public sector bodies, and the work of agencies, firms and companies.
11. The only allowable deviation from the Authority's threshold will be in the instance where the project has a nationally set government framework, whose thresholds are of different value. These will take precedence over the Authority's threshold.

## **B Financial Planning and Control of Expenditure**

Sound budget management is crucial to informing good decision making and achieving best value in the use of the Authority's resources.

### **B1 Policy Framework**

1. Members are responsible for agreeing the Authority's policy framework and budget. In terms of financial planning the key elements are:
  - The Statutory Purposes for National Park designation
  - The National Park Management Plan
  - The Business Plan
  - The Financial Grant Memorandum
  - The Annual Revenue Budget and Medium Term Financial Plan
  - The Capital Strategy and Annual Capital Programme
  - Prudential Indicators (limits for external borrowing, other long term liabilities and related matters and Treasury Management Strategy)

### **B2 Revenue Budget Preparation**

1. The CEx(NPO) in consultation with the CFO is responsible for ensuring that a revenue budget for the coming year and a medium term financial plan for the two subsequent financial years is prepared for consideration by Members.
2. The CFO is responsible for providing guidance on the general format of the budget.
3. Authorised spending Officers will prepare, in consultation with the relevant working panels and in accordance with the framework set down by the CEx(NPO) an estimate of income and expenditure for the ensuing financial year within the spending targets set by the CEx(NPO) and Defra.
4. The CFO will submit a Medium Term Financial Plan to the full Authority for approval by 31 March each year.
5. The CFO is responsible for reporting to Members on the robustness of estimates contained within the budget and adequacy of reserves allowed for in the budget proposals.

### **B3 Resource Allocation**

1. The CFO, is responsible for developing and maintaining a resource allocation process that ensures that both capital and revenue expenditure plans take account of the Authority's policy framework (B1.1) and changing priorities within that.
2. It is the responsibility of Leadership Team to ensure that the revenue and capital budget estimates reflect the priorities and goals in the National Park Management Plan, the Business Plan and agreed service plans are in line with the medium term financial plan and capital strategy.

#### **B4 Maintenance of Reserves**

1. It is the responsibility of the CFO, to provide Members with a written report on levels of reserves that are considered to be prudent. This advice to be based on an annual risk assessment of the Authority.
2. The medium term financial plan should, in part, be based on how to either reach or maintain this recommended level of reserves.

#### **B5 Revenue Budget Management and Control**

1. Management and control of each section of the Authority's budget (or part where appropriate) is the responsibility of Leadership Team.
2. Leadership Team must ensure that there are authorised spending officers accountable to them for the detailed management of any allocated budget(s).
3. Leadership Team and the CFO will carry out regular budget monitoring and reporting to identify financial problems and key issues and to recommend the management action necessary to resolve them. Reference may also need to be made to DEFRA under the grant regulations. Ultimately, responsibility for proper management action rests with the CEx(NPO).
4. Monitoring reports defining service financial problems and key issues with recommended action will be made to the Audit and Governance Committee as required, and to Members in full Authority at year end and at any other time as determined by the CEx(NPO) and CFO. Where agreement on information or recommended action cannot be reached, the CEx(NPO) and CFO have the duty to report separately.
5. With the explicit approval of Members, and subject to the overall outturn position, at the end of each financial year any net under-spend within operational budgets may be carried forward into the following year via appropriations to and or from reserves.
6. The Authority's final financial position as presented in the Annual Statement of Accounts will be approved by Members.

#### **B6 Authority to Incur Revenue Expenditure**

1. No expenditure shall be incurred nor any reduction in income authorised unless such expenditure or reduction in income is:
  - Covered by the annual or supplementary budgets approved by the Authority.
  - The benefit of a carried forward under spending (see B5.5)
  - Covered by a virement (see B7).

#### **B7 Virements**

1. Where a virement represents a major change in policy and is greater than £30,000, the CEx(NPO) in consultation with the CFO, needs to prepare a brief report for the Authority seeking its approval to the policy change and the associated virement.
2. Virements up to £5,000 may be approved by a Member of Leadership Team. Virements over £5,000 and up to £30,000 must be approved by the CEx(NPO)

*[forms are available on Parknet]*. The signed Virement form and copies of any supporting documentation must be forwarded to the CFO.

## **B8 Capital Expenditure and Leasing**

### **Preparation of the Capital Programme**

1. The CFO is responsible for ensuring that a capital strategy for the ensuing financial year and three subsequent financial years is prepared, or for a longer period as may be specified by Members and this must be submitted for approval by Members.
2. Before items included in an approved Capital Programme may be committed, a detailed estimate of their cost must be submitted to Members for approval.
3. The amount of capital expenditure to be financed by borrowing, in accordance with the Prudential Code, must be approved by Members.
4. All capital expenditure proposals must be included in the Capital Programme.
5. Revised approval from Members must be obtained if the cost of an item increases above the approved estimate by more than the excess permitted under the Authority's Procurement Procedures. Approved increases must be contained within the approved total programme. Exceptionally, Members' approval may be sought to increase the approved total Programme and its financing.
6. The proposed introduction of new capital items after the Capital Programme has been approved (where additional or in substitution) requires Members' approval.
7. Members must approve any re-phasing or alterations to the Capital Programme.
8. Capital items purchased must be recorded in the appropriate asset register or inventory.

### **Capital Receipts**

1. The CFO must be informed of all proposed sales of land and buildings so that the effect on financial and property management can be assessed.
2. All disposals relating to land and buildings (owned and leased) must be approved by Members in accordance with the Authority's Asset Management Plan and will be public auction or by tender after public advertisement.
3. The CEx(NPO) will be responsible for the negotiations of all such sales in accordance with any delegated approval given by the Authority and must be undertaken in accordance with Section 123(2) of the LGA Act 1972 so as to obtain best consideration for the Authority and no favour should be shown to staff or third parties.
4. Capital receipts are defined in legislation and must be accounted for separately from revenue income, in accordance with Local Government Act 2003.
5. All capital receipts will be treated as corporate capital receipts unless specific approval is obtained from members for alternative treatment.

### **Leasing: Property and other assets**

1. All vehicle, plant, furniture and equipment leasing must be negotiated in consultation with the CFO and where appropriate the Authority's Lawyer. Provision for the acquisition of leased items must be included in the capital programme.
2. Members' approval must be obtained before any commitment is entered into for any new property lease so that the effect of Central Government and DEFRA controls on the capital programme can be assessed and approved.



## **C Risk Management and Internal Control**

It is essential that robust, integrated systems are developed and maintained for identifying and evaluating all significant operational risks to the Authority. Equally, regulations are needed to ensure arrangements are in place to protect assets and resources of the Authority.

### **C1 Risk Management**

1. Members are responsible for approving the Authority's Risk Management Strategy and for reviewing the overall effectiveness of the strategy.
2. The CEx(NPO) in conjunction with Leadership Team is responsible for preparing the Authority's Risk Management Policy Statement and for promoting it throughout the Authority and updating it.

### **C2 Internal Control**

1. Internal control refers to the systems of control devised by management to help ensure the Authority's objectives are achieved in a manner that promotes economical, efficient, and effective use of resources and that the Authority's assets and interests are safeguarded and the best value duty is upheld.

### **Systems of Internal Control**

1. The CFO is responsible for advising on effective systems of internal control. These arrangements need to ensure compliance with all applicable statutes and regulations and other relevant statements of best practice.
2. Officers are responsible for establishing sound arrangements for planning, appraising, authorising and controlling their operations to achieve continuous improvement, economy, efficiency and effectiveness and for achieving best value and their financial and non-financial performance targets.
3. The CEx(NPO) and leadership Team are responsible for ensuring that all Officers receive appropriate training to undertake their financial responsibilities, in accordance with standards set by the Authority and the CFO.
4. The CFO, will prepare an annual statement of the effectiveness of the Authority's system of internal control. This statement will be published as part of the Annual Statement of Accounts and will be approved by Members.

### **C3 Retention of Records**

1. Accounting and other records must be retained for periods that comply with relevant legal requirements. Detailed standards are contained within the Authority's Retention Policy.

### **C4 Investments and Treasury Management**

1. The Authority adopts the key recommendations of the CIPFA's Treasury management in Public Services Code of Practice: The Code. Accordingly, the Authority will create and maintain, as the cornerstone for effective treasury management.

- a. A treasury management policy statement, stating the policies, objectives, and approach to risk management of its treasury management activities.
  - b. Suitable treasury management practices (TMP), setting out the manner in which the organisation will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
  - c. Prudential indicators as shown in the Prudential Code for Capital Management (limits for external borrowing, other long-term liabilities, and related matters).
2. The authority is required to approve certain maximum borrowing levels before the start of each financial year based on the recommendations of the CFO.
  3. The Authority will receive reports on its treasury management activities, including, as a minimum, an annual strategy and plan in advance of the year, a mid-year review and an annual report after its close.
  4. Members have delegated responsibility for the execution and administration of treasury management decisions to the CFO who will act in accordance with the organisation's policy statement and TMP's and, if a CIPFA member, with CIPFA's Standard of Professional Practice on Treasury Management.
  5. The members will be responsible for ensuring the effective scrutiny of the treasury management strategies and policies.
  6. The CFO is empowered to make decisions regarding the premature repayment of debt, the acquisition of new debt and debt rescheduling within the borrowing limits set by members. All such decisions will be in line with the TMP. A full analysis of the budgetary implications of the debt rescheduling will be undertaken before any decision is reached. This analysis will include an assessment of all risk factors affect the current and future costs implications of the debt rescheduling.
  7. All of the following shall be made in the name of the Authority or in the name of nominees approved by members.
    - a. Investments
    - b. Securities
    - c. Title deeds to all property
    - d. Borrowings
    - e. Stocks, bonds, and mortgages
    - f. Funds held in trust.
  8. All Officers acting as trustees or controlling funds by virtue of their official position have a duty to exercise due care over the custody of valuables and documents and the administration of funds.

## **C5 Security of Authority Property**

1. The CFO will ensure that a register of land and buildings owned by the Authority is maintained and, in liaison with the Authority's Lawyer, will ensure custody of all title deeds under secure arrangements.

2. Officers are responsible for maintaining proper security of Authority property and cash holdings in accordance with the detailed standards below:
  - Other than where approved by the CEx(NPO), the Authority's property must not be removed other than in the ordinary course of the Authority's business or used other than for the Authority's purposes.
  - Where Authority property is held in the homes of Officers or Members, those individuals must make reasonable arrangements for its safe custody and return the property when required by the Authority.
  - Maximum limits for cash holdings must be agreed with the CFO and must not be exceeded without express permission. All reasonable steps should be taken for the secure storage of cash.
  - Keys to safes and similar receptacles must be subject to adequate security and the loss of keys must be reported to the CFO immediately. Safes and similar receptacles must be subject to an annual contents review, listing and certification by an appropriate manager.
3. The Head of ICT & Premises is responsible for maintaining proper security and privacy of information held in the main computer installation.
4. The Head of ICT & Premises is responsible for controlling access to main computer installation data and computer data in accordance with the Authority's Data Protection and Computer Security Policy Guidelines.

## **C6 Sale of Assets**

1. The CEx(NPO) may make arrangements for disposal for surplus items (excluding land, buildings and leased items) with an estimated market value of up to £20,000. For items above £20,000 prior approval must be obtained from Members.
2. All disposals of assets and surplus items (excluding land and buildings) must be undertaken in accordance with the Authority's Disposals Procedures.
3. All disposals relating to land and buildings (including leases) shall be approved by Members via public auction or by tender after public advertisement.
4. All disposals of assets and surplus items must be undertaken in accordance with Section 123(2) of the LGA Act 1972 so as to obtain the best consideration for the Authority and no favour shall be shown to staff or other third parties.

## **C7 Stocks and Stores**

1. Officers are responsible for the custody and control of stocks and stores allocated to them in accordance with detailed standards below:
  - a. A complete record of all stores received on behalf of the Authority, whether from suppliers, surplus stores, gifts, or material returned from work sites, together with a record of all stores issues made and stores balances in hand at any time, must be kept in a form agreed by the CFO.

- b. In addition to the periodical testing of stocks in hand, Officers must make the necessary arrangements to undertake a complete stocktaking of all stores at least once during each financial year.
- c. Where required, Officers must prepare stock sheets, showing at 31 March (as near as) the actual stocks in hand and their value, and pass them to the CFO. The stocks in hand and their value must be shown in the store's accounts, together with any surpluses or deficiencies.
- d. The stocktaking must be supervised by a responsible person (other than the person responsible for the stores) nominated for the purpose by the appropriate Head of Service and both the person taking the stock and the person supervising must certify the stock sheets.
- e. Any deficiency or other loss in value including obsolete stock exceeding £200 or any combination of items revealed on the occasion of the annual stocktaking or otherwise, must be reported at the earliest opportunity to the CFO, for the necessary authority to write off each deficiency, or to obtain a decision as to other action to be taken. The report must state quantities and values in question, together with any other relevant information. The CEx(NPO) is empowered to write off deficiencies up to £2,500. Items or a combination of items in excess of £2,500 requires the approval of Members.
- f. Wherever a storekeeper or person in charge of stores hands over, leaves or ceases to have custody of stores, the appropriate Head of Service must ensure that a prior reconciliation is made of the stores concerned and that a handing over certificate is signed by the out-going and incoming Officers.
- g. Stocks and stores must not be carried in excess of reasonable requirements as ascertained by experience, or in excess of authorised levels notified from time to time.

## **C8 Inventories**

1. Officers are responsible for the maintenance of inventories of plant and equipment in their control in accordance with the instructions issued by the CFO. Such inventories must include items held at the homes of Officers or Members. Service Heads must ensure that:
  - Inventories are kept up to date and original copies held by the CFO.
  - Items held under leasing arrangements are appropriately identified.
  - Any deficiency, theft or other loss is reported at the earliest opportunity to the CFO.
  - The deletion of items from inventories is authorised by the CEx(NPO), subject to the limits in C7.1e
  - Details of the disposal of the items are stated on the inventory.
  - An adequate record is maintained of transfer of control and any temporary borrowing or other removal from the establishment of any item which is (or should be) listed in the inventory including items held at the homes of Officers or Members

- Where an officer who is responsible for the custody of the items recorded in an inventory hand over that responsibility to another, the inventory is checked, and the incoming officer must sign as accepting responsibility for the custody of the items recorded in the inventory.
- A complete inventory check is carried out at least once each year and the result certified by the head of section.
- All property owned or acquired by the Authority must, as far as practicable, be effectively marked as Authority property.

## **C9 Insurance**

1. The CFO is responsible for advising the CEx(NPO) of the insurances required and of market changes. The CFO must be notified promptly of all new risks or properties which may need to be insured, and of any alterations affecting existing risks or insurances indicating the amount of cover required.
2. Any event which gives rise to a claim under any policy of insurance must be notified immediately to the CFO, who will make arrangements to deal with all claims.
3. Any officer in respect of whom the Authority is required by Section 114 of the Local Government Act 1972 to take security and any other person handling public money or money's worth, in respect of whom the Authority consider it desirable, must be covered by insurance in such form as the Authority approves.
4. Any Officer who uses a personal motor vehicle on Authority business is required to insure against third party risks in such form as to indemnify the Authority against claims arising, and the policy, including any necessary endorsements and renewal receipts, must be produced for inspection during the annual staff appraisal process.
5. Before any contract with a third party is made, the Authority's Lawyer must approve the insurance cover to be furnished by the contractor in respect of any act or default.

## **C10 Ex Gratia Payments**

1. Ex-gratia payments are made in situations where no legal obligation exists.
2. The CEx(NPO) may make any ex gratia payment in a sum not exceeding £1,500 to any person who is proved to have suffered a direct identifiable loss as a result of the Authority's actions or failure to act.
3. The CEx(NPO) may reimburse the costs of damage or loss of an Officer's personal property up to a maximum of £500 in any one case, provided it is shown that the damage or loss arose in the course of the Officer's duties without negligence or carelessness on the Officer's part.

## **C11 Gifts and Hospitality**

1. The Authority and the public expect the highest standards of integrity from public servants. Formal standards are in place to guide Officers and Members on these matters and to ensure consistency of judgement. All Officers must observe the provisions of the Authority's policy on Gifts and Hospitality set out in the detailed standards below.

2. A Gifts and Hospitality Register is maintained by the CFO and Officers and Members must provide the CFO with the details of any gifts and hospitality offered, received and refused so that a record can be kept.
3. A particular source of conflict between the private and public interest is the offer of gifts, hospitality or benefits in kind to Members and Officers in connection with their official duties. An exercise of judgement may sometimes be necessary to decide how the public interest and the Authority's good name may be served. A reasonable amount of entertainment is a normal part of the courtesies of public life and extreme strictness can give unnecessary offence to people and organisations with whom the Authority's relationships should be cordial. But an appearance of improper influence is easily created and with its encouragement of cynicism about the motives of those who serve in local government.
4. With the exceptions listed below, a Member or Officer should refuse any personal gift offered to him/her or to a member of his/her family, by any person or body who has or seeks dealings with the Authority. Any such offer should be reported to the Monitoring Officer and/or CFO without delay. These paragraphs are particularly directed to individuals or organisations or persons who already provide or who seek to provide work, goods or services to the Authority, e.g. building contractors, suppliers of goods or equipment and firms to provide professional or commercial services to the Authority.
5. Exceptions:
  - A modest gift of a promotional character given to a wide range of people. These gifts are usually given at Christmas time and include calendars, diaries, desk sets, tape measures, scales and other articles of use in the office.
  - Gifts on conclusion of any courtesy visit to a factory or firm of a sort normally given by that firm.
  - A modest gift where refusal would cause needless offence and the giver is not seeking a decision of business, but merely wishes to express thanks for advice, help or co-operation received.
  - If in doubt, seek the advice of the Monitoring Officer or CFO. Officers and Members are respectfully reminded that it is a criminal offence to give/receive any fee or reward to gain a commercial advantage (Section 117(2) of the LGA Act 1972 and the Bribery Act 2010).
6. When a gift has to be refused, this should be with tact, because the offer of gifts is common practice in the commercial world. In some cases, a gift is simply delivered and there may be a problem over returning it. It is sometimes acceptable to the giver for the gift to be the subject of a raffle and the proceeds placed to a charitable fund. An arrangement of this sort should only be made with the approval of the Monitoring Officer or CFO, recorded in writing.
7. Hospitality is sometimes offered to representatives of the Authority and is accepted at official level because it is reasonable in all circumstances. Where it is offered to individual employees, special caution is needed where the host is seeking to do business with the Authority or to obtain a decision from it. It is important to avoid any suggestion of improper influence. The question is one of judgement and the following examples are intended to give general guidance:

a. Acceptable:

- A working lunch of modest standard provided to allow the parties to continue to discuss business. Officers should seek approval for reciprocation on a subsequent occasion, if there is a need for a further meeting.
- Invitation to a Society or Institute dinner or function
- Invitation to take part in a sporting event.
- Invitation to take part in Company jubilee or other anniversary celebration.

b. Unacceptable:

- Holiday abroad, at home or weekend in a holiday centre
- Offer of hotel or theatre tickets
- Use of a company flat or hotel suite
- Free ticket(s) to attend a sporting event.

8. In general terms it will often be more acceptable to join in hospitality offered to a group than to accept something unique to oneself. When a particular matter is currently an issue with the Authority, e.g. arbitration, then clearly common-sense dictates that offers of hospitality be refused, even if in normal times they would be acceptable.

## **C12 Voluntary Unofficial Funds**

1. For reasons of probity and accountability, the good practice applied to Authority funds should also applied to unofficial funds. This section therefore requires that administrative arrangements for unofficial funds meet the standards expected by the Authority.
2. Officers controlling, wholly or in part, any voluntary unofficial fund must ensure that accounting arrangements are in place which comply with the detailed standards below and other guidance issued by the CFO.
3. Service Heads must ensure that they are aware of any voluntary unofficial funds in their area of work, maintain a record of them and ensure that the accounts are audited and put before the management bodies annually.
4. Officers must ensure that arrangements are in place to:
  - Ensure that a suitably experienced person (not necessarily professionally qualified) audits the fund in accordance with procedures recommended by the CFO.
  - Arrange for audited statements of accounts to be submitted to and received by the appropriate management body at least annually. Such statements must include a signed certificate in a form prescribed by the CFO.
  - Ensure other guidance issued by the CFO is complied with.

## **C13 Fraud and Corruption**

1. It is considered that all Officers and members occupy a position in which they are expected to safeguard, or not act against, the financial interest of the Authority.

2. All Officers and Members are responsible for giving immediate notification to the Monitoring Officer or CFO where there are grounds to suggest or there is any suspicion of fraudulent activity, financial impropriety or irregularity concerning cash, stores, or other property of the Authority or held by the Authority.

#### **C14 Audit Requirements**

1. In accordance with delegated powers and the Accounts and Audit Regulations 2015 the CFO shall ensure that the Authority maintains effective arrangements for internal audit to evaluate the effectiveness of its risk management, control, and governance processes, taking into account public sector internal auditing standards and guidance.
2. The Authority is responsible for the appointment of their own external auditor under the provisions of the Local Audit and Accounting Act 2014. Any such appointment must be approved by members.
3. The Authority may, from time to time, be subject to audit, inspection, or investigation by external bodies such as HM Revenue and Customs who have statutory rights of access.

#### **C15 Staffing**

1. The CEx(NPO in consultation with the Authority's Chair is responsible for determining how officer support for the Members will be organised.
2. The CEx(NPO) and Leadership Team are responsible for the operation of the following controls over staffing:
  - a. A staffing strategy is in place that matches staffing requirements and budget allocations.
  - b. Appropriate methods are used to forecast staffing requirements and related costs.
  - c. Staffing establishments specified as full time equivalents are approved alongside the annual budget and the budget includes the costs for the staffing establishment at the grades designated.
  - d. For any subsequent increases in establishment levels, funding must exist and subject to the approval of the Leadership Team.
  - e. Procedures are in place to ensure that only authorised vacancies are advertised.
  - f. Monitoring of full-time equivalents against budget is undertaken on monthly basis.
  - g. The Authority's Recruitment and Selection Policy is followed at all stages of every recruitment process.
3. The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees shall be made in accordance with the Financial Procedures as issued by the CFO.
4. The Head of Organisational and Development is responsible for the correct payment of salaries, wages, compensation, and other emoluments to all employees of the Authority.
5. The CFO is responsible for the correct payment of pensions to ex-employees of the Authority.



## **C16 Guarantees**

1. Where there is a need for the issue of a guarantee which has potential financial or resource implications, this must be agreed with the CEx(NPO) and CFO.

## **D Income, Banking and Taxation**

### **D1 Income and Banking**

#### **Income**

1. Authorised spending officers are responsible for accurately identifying the sums due to the Authority.
2. Scales of charges for services and any allowances and any variations thereof (except where fixed by statute) must be reviewed at regular intervals by Leadership Team before submission to the Authority for approval.
3. New fees, charges and allowances must be reviewed by the CEx(NPO) or relevant Leadership Team Member, as appropriate, and agreed with the CFO and submitted to Authority for approval.

#### **Banking Arrangements**

1. The CFO is authorised to make arrangements regarding the Authority's bank accounts. All such bank accounts will be in the name of the Dartmoor National Park Authority.
2. The CFO will ensure that a monthly bank reconciliation is carried out for all of the Authority's bank accounts and will carry out a summary bank reconciliation annually.

#### **Government Procurement Cards**

1. The CFO will ensure that proper arrangements are made for the administration of Government Procurement Cards. The CFO issue cards where circumstances require, once approval had been given by the CEx(NPO).
2. Authorised spending Officers are responsible for ensuring that Government Procurement cards are only held as authorised and are used strictly in compliance with the specific guidance issued by the CFO.

### **D2 Taxation**

1. The CFO is responsible for advising officers of guidance issued by appropriate bodies and relevant legislation as it applies, on all matters relating to taxation of both revenue and capital items including the treatment of VAT and employee related taxation issues that affect the Authority and ensuring compliance with relevant legislation.
2. The CFO is responsible for maintaining the Authority's Vat records, making all VAT payments, receiving VAT credits, and submitting VAT returns by their due date as appropriate.

## **E Collaborative and Agency Arrangements, External Funding and Service Changes.**

The Authority has a distinctive leadership role for the community, bringing together contributions from various stakeholders, optimising funding opportunities and achieving best value whilst minimising risk. This may involve the establishment of collaboration arrangements (formal or informal partnerships), joint ventures, joint operational models (such as pooled budgets) or providing agency service. It is essential that the responsibilities, obligations and commitment attached to such arrangements are properly assessed and understood prior to any commitments being made and then managed and accounted for appropriately.

### **E1 Collaborative Arrangements, Joint Ventures and Joint Operational Models**

1. The CFO must be consulted on the financial and probity implications of all proposed arrangements before any such agreements are finalised. Final arrangements must be approved by the CFO.
2. Formal joint ventures will be subject to members approval. All proposals for formal joint ventures must be assessed through robust options analysis and appraisal with the preferred option being recommended by the CFO to Authority for approval. Approval must be gained in advance of the signing of any agreements or formal commitment of the Authority.

### **E2 External Funding**

1. Any proposal for the Authority to be the Accountable and/or Lead body must be approved by the CFO.
2. The CFO must be consulted on the financial and probity implications of all projects involving funding from external sources (e.g. Heritage Lottery grants, European Social Funds etc.) This covers all funding which is competitively bid and/or where funding bodies are extending current funding proposals or allocating new funds. Particular care should be taken to ensure that funding conditions are fully compatible with the aims and objectives of the Authority.

### **E3 Work for Third Parties (Agency Arrangements)**

1. Current legislation enables the Authority to provide a range of services to other bodies, within prescribed parameters. The following matters must be addressed before any commitment is made or work undertaken:
  - Legality - the Authority's Lawyer should be consulted to ensure that the proposed work is within the Authority's powers.
  - Finance - proposals should be costed properly and provision made to ensure that the Authority is not at risk of non-payment for work done.
  - Contract - a formal written contract should be drawn up in consultation with the Authority's Lawyer, CFO and approved by the authorised spending Officer.
  - Capacity - it must be clearly shown that the Authority has the appropriate expertise and insurance to undertake the contract, and that the delivery of the contract will not adversely impact upon the Authority's work.

2. The CFO must be consulted on any proposed arrangements to ensure that proposals are costed properly before an agreement is reached. Formal contracts or a memorandum of understanding should be drawn up prior to any work commencing.

#### **E4 Alternative Commissioning/Delivery Models**

1. The officer must seek approval from the CEx(NPO) in consultation with the CFO on financial probity implications of proposals which change the mode of delivery for a service or significant part thereof.
2. All options considered should be fully costed and appraised to lead to the selection of a business case based on the preferred option. Consideration must be given to the financial impact of the transfer of pension rights and liabilities arising as a result of any insourcing or outsourcing proposals.
3. The business case must then be approved by the Authority.

## Glossary of Terms

Term	Description
The Authority	The statutory organisation that is known as Dartmoor National Park Authority and the strategic decision-making body which consists of the appointed members.
Best Value	The consideration of overall value, including economic, environmental, and social value of any project or planned expenditure.
Capital expenditure	<p>Capital expenditure includes the following:</p> <ol style="list-style-type: none"> <li>1. The acquisition of land, buildings, furniture, equipment, plant, and vehicles.</li> <li>2. The construction of new buildings or improvements to existing buildings.</li> <li>3. Internal or external professional fee costs on the above.</li> <li>4. Grants and advances for capital purpose.</li> </ol> <p>Other expenditure may be brought within the definition of capital expenditure by Central Government Regulations.</p>
Capital receipt	The sale of land, buildings and vehicles are capital receipts. Particular rules must be observed in dealing with proceeds.
Value for Money	The optimal use of resources to achieve the intended outcomes. This does not mean the cheapest price.
Virement	Movements of budget provisions between budget headings.



NPA/25/015

## Dartmoor National Park Authority

21 March 2025

# Review of Public Toilets on Dartmoor owned or leased by Dartmoor National Park Authority

Report of the Head of Recreation, Access & Estates

Recommendation: **That Members:**

- (i) **Note the content of the report;**
- (ii) **Agree to end the current lease and agreements for the public toilets at Dartmeet; and**
- (iii) **Agree to proceed with the reopening of the public toilets at Lydford**

## 1. Background

- 1.1 This report provides a review of the provision of public toilets within Dartmoor National Park and makes recommendations for the future maintenance and management of those toilets owned or leased by the Authority.
- 1.2 The review has been precipitated by the imminent end of the lease for the toilets at Dartmeet and the Authority's current financial position. Our ambition remains to provide high quality and well-maintained public toilet facilities.
- 1.2 Whilst public toilets remain important facilities for visitors to Dartmoor and the local communities who use them, they are not statutory services for the National Park Authority or constituent local authorities to provide. Teignbridge District Council (TDC) are currently reviewing all public toilets sites within the district although this review has not yet concluded. The map at Appendix 1 to this report, shows the location of public toilets within Dartmoor National Park.

## 2 Summary Operating Costs for Authority Managed Public Toilets

Site	Owned or Leased	End of Lease	Annual Operating Costs	Future plans and potential	Financial Implications
Haytor VC	Freehold	N/A	£13,786.00	Refurbish/upgrade. Potential to provide a Changing Spaces facility.	Changing Spaces facility - capital investment and subject to securing future funding and permissions.

Postbridge VC	Leasehold	2084	£15,332.00	Refurbish/upgrade. Potential to provide a Changing Spaces facility.	Changing Spaces facility - capital investment and subject to securing future funding and permissions.
Meldon	Freehold	N/A	£13,049.00	Refurbish/painting	
Venford (seasonal)	Leasehold	2075	£6,226.00	Refurbish/painting. Potential to install electricity supply (lighting).	
Dartmeet	Leasehold	31/8/2025	£17,937.00	Hand back to owner and close.	
Lydford (currently closed)	Freehold	N/A	Estimated: £11,549.00	Repaint and open.	Authority operates formal charging for car parking. Agreement with WDBC for operating these toilets has ended.
Princetown (car park)	Leasehold (sub lease to WDBC)	31/3/2026	N/A	Hand back with Old Duchy Hotel/Visitor Centre – March 2026.	

#### 2.1 **Princetown toilets – arrangement with lease subject to VC decision**

The public toilets at Princetown are included within the lease between the Authority and the Duchy of Cornwall for the Old Duchy Hotel. These toilets are sub-leased from the Authority to West Devon Borough Council who meet the full costs of maintaining and operating these facilities. The lease for the toilets ends in 2026 and will be handed back to the Duchy of Cornwall with the Old Duchy Hotel.

#### 2.2 **Lydford Toilets**

The car park and toilets at Lydford were operated by West Devon Borough Council. With the introduction of formal charging the management of the car park and toilets was transferred to the Authority.

2.3 The Lydford toilets are currently closed; however, the Authority is working with the Parish Council to explore seasonal opening and operating costs supported by income from the car park. The expected annual maintenance costs at Lydford are approximately £11,500 but the detailed discussions around opening times and support for their operation from the Parish Council or local businesses are still to take place.

#### 2.4 **Dartmeet Toilets**

These toilets were constructed by Devon County Council during the 1980s and the building is owned by the Authority. They are situated within a privately owned car park at Dartmeet, which is a popular site for river-based recreation, enjoying picnics next to the River Dart and as a starting point for walks.

- 2.5 The Authority has had a long association with the site, primarily through operating the public toilets, undertaking repairs to the car park, litter picking and grass cutting. Currently, as shown above the annual maintenance and operating costs amount to £18,000.
- 2.6 The site is split into two ownerships – the Spitchwick Estate and Badger’s Holt. The toilets are situated on land in the ownership of Badger’s Holt, with the majority of the car park owned by the Spitchwick Estate.
- 2.7 Historically, the Authority received a share of income from donation cairns located within the car park which helped to support our work at this site. This arrangement ended some years ago when Spitchwick Estate removed the donation cairns, undertook extensive repairs and surfacing works to the car park and introduced pay and display parking. Badger’s Holt owns a smaller area of the car park and makes a charge to park vehicles on the land. Badger’s Holt operates an on-site kiosk selling refreshments, confectionery items and other goods.
- 2.8 The Authority’s remaining “interest” at Dartmeet is the management and operation of the toilet block through two leases and an agreement associated with the Authority’s building.
- 2.8.1 First, a lease with Badger’s Holt for the land that the building occupies (with a peppercorn ground rent of £5 per annum) is due to end in August 2025. At the end of the lease period the lease states that the Authority is required to hand over the building in “a good and substantial repair”.
- 2.8.2 Secondly, a separate lease with Spitchwick Estate for the supply of water to operate the toilets. Under this lease the Authority is liable for all outgoings in terms of maintenance, repair and servicing of the apparatus and equipment. This agreement is due to expire in September 2078 unless terminated earlier.
- 2.8.3 Thirdly, an easement with an adjacent owner, to provide a soakaway associated with the septic tank system and foul water drainage from the toilets. The Authority is liable for all maintenance and running costs. Members should note that this agreement is due to expire on 30 March 2025 and was last negotiated in 2006 at a cost of £2,000 to secure renewal of a 21-year term., with no annual payment due thereafter.
- 2.9 A schedule of maintenance works was drawn up in May 2024 with an estimated cost of £38,000 being required to upgrade these facilities over the next five years. The bulk of this cost would be to upgrade and renew the foul water drainage system and septic tanks at an estimated cost of £20,000.
- 2.10 As stated, the annual operating costs for Dartmeet are approximately £18,000 per annum, with the daily cleaning contract being the significant cost. Officers have considered whether to reduce the opening hours at Dartmeet to April-September, however this would not significantly reduce the Authority’s overall costs at this site.
- 2.11 Charging for use of the toilets such as pay on entry systems has also been considered, as can be found in more urban situations. However, this is not considered to be a viable solution due to the initial investment required and likely



operational challenges (e.g. coin operated systems are vulnerable to being broken, vandalism etc).

- 2.12 Initial discussions have taken place with the owners regarding closure of the toilets on the basis that the Authority does not enter into new lease agreements. If the current owners do not wish to operate the toilets in future, and they have intimated potential change of use, DNPA Planning Officers have agreed to provide advice on their potential alternative uses that support the visitor economy.
- 2.13 Should Members determine that the Authority does not renew the associated leases and agreements for the toilet block at Dartmeet then then the County Solicitor would be instructed to formally serve notice on all owners. The toilets would close on 30 March 2025 and the Authority would vacate the site with the building transferred to the owners of Badgers Holt by August 2025.

### **3 Financial Implications**

- 3.1 At the time of writing this report, the Authority is still awaiting confirmation from DEFRA regarding the funding settlement for 2025/26 and beyond. Members will note that the Authority is being asked to support the revenue budget for 2025/26 from reserves.
- 3.2 Officers are working on a forward maintenance plan for our public toilets with an ambition to upgrade facilities at Haytor, Venford, Lydford and Meldon. This work to develop a costed forward plan, is anticipated to be completed by summer 2025. All of these toilet facilities, except Venford, are in locations where there is car park income.
- 3.3 At Dartmeet, the Authority does not receive any income from this site since the introduction of formal charging for the car park. The Authority meets the full costs of providing the public toilets at Dartmeet which are open all year round.

### **4 Equality and Sustainability Impact**

- 4.1 Public toilets are important facilities for visitors to Dartmoor, particularly so in rural locations where alternative toilet provision is limited. People with certain medical conditions rely on ready access to public toilets. Officers recognise that closing public toilets makes this situation more challenging for some visitors and local communities.
- 4.2 Closure of the Dartmeet toilets may have an impact on those in need of toilet facilities which will result in people traveling further. There are public toilets available at Newbridge, Princetown, Venford and at Widecombe. Newbridge and Widecombe toilets are operated by Teignbridge District Council (TDC) who are currently undertaking a review as mentioned. There may also be an environmental impact in the immediate area if the toilets are closed, should people choose to go to the toilet outdoors.

### **5 Conclusion and Recommendation**

- 5.1 The National Park Authority recognises that public toilets are important facilities for visitors to Dartmoor. Officers are working on a schedule of investment with capital

costs and forward maintenance plan, with a refurbishment programme at Haytor, Meldon, Venford and, potentially, Lydford. Delivery of this work will be dependent on securing additional future funding, whereas their ongoing maintenance and upkeep is supported by associated car park income.

- 5.2 As outlined earlier in the report the car park and toilets at Lydford were operated by West Devon Borough Council. With the introduction of formal charging the management of the car park and toilets was transferred to the Authority.
- 5.3 Members are asked whether we proceed with the reopening of the public toilets at Lydford.
- 5.4 The Authority receives no direct income to support the maintenance and upkeep at Dartmeet and therefore Members are asked to agree to end the current lease and agreements at Dartmeet.

ANDREW WATSON

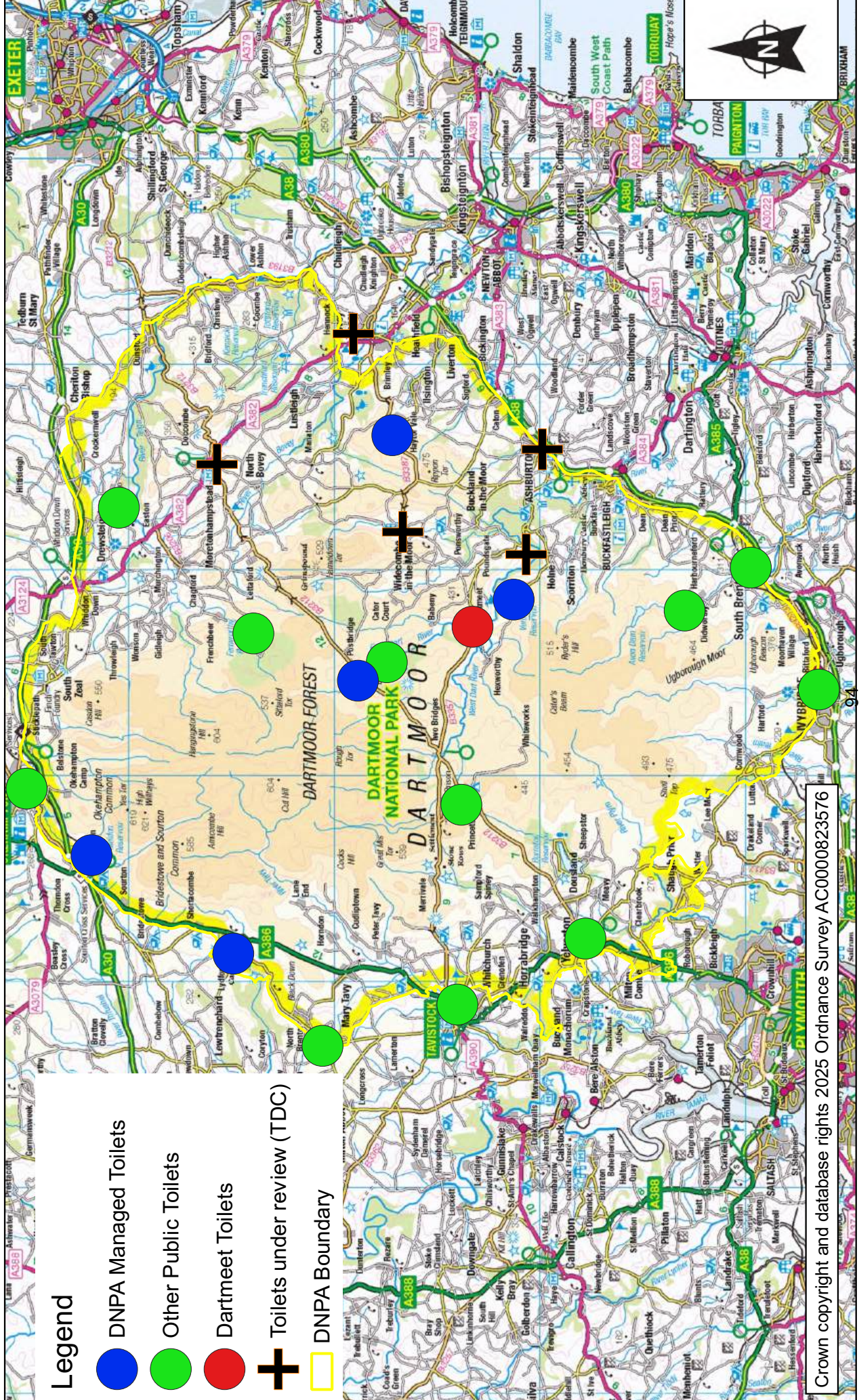




Map created by awatson on 11/3/2025

### Legend

-  DNPA Managed Toilets
-  Other Public Toilets
-  Dartmeet Toilets
-  Toilets under review (TDC)
-  DNPA Boundary







NPA/25/016

## Dartmoor National Park Authority

21 March 2025

### **Amendment to Scheme of Delegation: Enforcement Warning Notice**

Report of the Head of Organisational Development & Monitoring Officer

Recommendation: **That Members approve the proposed amendment to the Scheme of Delegation as set out at Appendix 1, to take effect from the conclusion of the meeting.**

#### **1 Background**

- 1.1 The Scheme of Delegation is a key part of the governance framework under which the Authority controls its proceedings and by which the Chief Executive (National Park Officer) and other officers are authorised to act in the name of the Authority.
- 1.2 The current Scheme of Delegation was last considered by Members and adopted in June 2024 (Authority report NPA/24/026).
- 1.3 The amendment to the Scheme of Delegation set out in this report relates to the introduction of Enforcement Warning Notices into the Town & Country Planning Act 1990 (section 172ZA).

#### **2 Proposed Change**

- 2.1 Section 117 of the Levelling-up and Regeneration Act 2023 inserted section 172ZA into the Town & Country Planning Act 1990.
- 2.2 Annex 2 to the Authority's [Scheme of Delegation](#) will be amended to include reference to section 172ZA as set out in Appendix 1.
- 2.3 There are no other changes to the Scheme of Delegation arising from this report.

#### **3 Enforcement Warning Notices**

- 3.1 An enforcement warning notice formalises the process for a local planning authority to invite a retrospective planning application.

- 3.2 Under section 172ZA of the Town and Country Planning Act 1990, where a local planning authority considers that unauthorised development has a reasonable prospect of being acceptable in planning terms, it can issue an enforcement warning notice. The notice will set out the matters that appear to be a breach of planning control and state that, unless an application is made by a specified date, further enforcement action may be taken.
- 3.3 The issue of an enforcement warning notice constitutes taking enforcement action for the purposes of section 171B of the Town and Country Planning Act 1990 and ‘stops the clock’ in terms of a development gaining immunity to enforcement action through the passage of time.
- 3.4 There is no right of appeal to the Secretary of State against the service of an enforcement warning notice.
- 3.5 If a person does not comply with an enforcement warning notice (i.e. they do not submit a retrospective planning application by the specified deadline), the local planning authority may decide to take further enforcement action to rectify the breach of planning control.

#### **4 Equality and Impact Assessment**

- 4.1 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.

#### **5 Financial Implications**

- 5.1 No direct financial implications.

#### **6 Conclusion**

- 6.1 The Authority’s governance arrangements need to set out the fundamental principles for decision-making within the Authority; establish clear and robust procedures that are effective and fit-for-purpose; and incorporate appropriate safeguards and accountability.
- 6.2 The proposed amendment to the adopted Scheme of Delegation is considered necessary and appropriate to ensure effective governance, reflect developing organisational practice and keep in place a clear mandate for officers to exercise delegated functions and responsibility on behalf of the Authority.

NEIL WHITE

**Attachments: Appendix 1 – Scheme of Delegation**

2025 03 07 NW Scheme of Delegation

## Annex 2

# Town and Country Planning Act 1990 (as amended)

### Part III Development

S 58	Grant Planning Permission
S 59/60	Make Development Order
S 72	Impose conditions on grant of planning permission
S 73	Authorise Development without complying with conditions previously attached
S 94	Serve Completion Notice
S 97	Revoke/modify planning permission
S 102	Discontinue use/remove buildings
S 106	Planning Obligation Agreement
S 106A	Discharge/Modify S 106 Agreement

### Part VII Enforcement

S171C	Serve Planning Contravention Notice (PCN)
S171D	Prosecute for non-compliance with PCN
S171E	Issue Temporary Stop Notice (TSN)
S171G	Prosecute for non-compliance with TSN
S172	Issue Enforcement Notice (EN)
<b>S172ZA</b>	<b>Issue Enforcement Warning Notice</b>
S173A	Withdraw/relax EN
S178	Authorise direct action to secure compliance with requirements of EN
S179	Prosecute for non-compliance with EN
S183	Issue Stop Notice
S186	Compensation for Stop Notice not upheld
S187	Prosecute for non-compliance with Stop Notice
S187A	Issue Breach of Condition Notice (BCN)
S187A (9)	Prosecute for non-compliance with requirements of BCN
S187B	Seek injunction to restrain breach of planning control
S188	Keep statutory register
S191	Certificate of Lawful Use or Development (CLU or D)
S192	CLU or D proposed
S193 (7)	Revoke CLU or D if fraud
S194	Prosecute for false statement to obtain CLU or D
S196 (A) (B)	Seek warrant of entry to premises