



**EXMOOR**  
**NATIONAL PARK**

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21 November 2024

## EXMOOR NATIONAL PARK AUTHORITY

**To: All Members of the Exmoor National Park Authority**

A meeting of the Exmoor National Park Authority will be held in the **Committee Room, Exmoor House, Dulverton** on **Tuesday, 3 December 2024 at 10.00am.**

The meeting will be open to the press and public subject to the passing of any resolution under s.100(A)(4) of the Local Government Act 1972.

There is Public Speaking at this meeting, when the Chairperson will allow members of the public two minutes each to ask questions, make statements, or present a petition relating to any item relevant to the business of the Authority or relating to any item on the Agenda. Anyone wishing to ask questions should notify the Corporate Support Officer as soon as possible, or at the latest by 4pm on the working day before the meeting of the agenda item on which they wish to speak, indicating a brief summary of the matter or matters to be raised (contact [Committees@exmoor-nationalpark.gov.uk](mailto:Committees@exmoor-nationalpark.gov.uk)).

The meeting will be **recorded**. By entering the Authority's Committee Room and speaking during Public Speaking you are consenting to being recorded. We will make the recording available via our website for members of the public to listen to and/or view, within 72 hours of the meeting taking place.

Members of the public may use forms of social media to report on proceedings at this meeting. Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairperson so that those present may be made aware.

(The agenda and papers for this meeting can be downloaded from the National Park Authority's website [www.exmoor-nationalpark.gov.uk](http://www.exmoor-nationalpark.gov.uk)).

Sarah Bryan  
Chief Executive

As set out above, the Authority welcomes public engagement with its work and believes that everyone attending a meeting of Exmoor National Park Authority or one of its Committees has the right to be treated with respect and to feel safe at all times, including before, during and after the meeting they attend.

The Authority understands that some situations can be difficult and lead to frustration; however, the Authority is committed to promoting an environment where everyone feels listened to and respected and is not subjected to unacceptable behaviour. Further guidance is provided in our Customer Notice, available on our [website](#).

## **A G E N D A**

### **1. Apologies for Absence**

### **2. Declarations of Interest**

Members are asked to declare any interests they may have in relation to items on the agenda for this meeting.

### **3. Chairperson's Announcements**

- 4. Minutes**
- (1) To approve as a correct record the Minutes of the meeting of the Authority held on 1 October 2024 (Item 4)
  - (2) To consider any Matters Arising from those Minutes.

- 5. Public Speaking:** The Chairperson will allow members of the public to ask questions, make statements, or present a petition. Questions of a general nature relevant to the business of the Authority can be asked under this agenda item. Any questions specific to an agenda item can be posed when that item is considered subject to the discretion of the person presiding at the meeting.

- 6. Completion of Audit for 2023/24:** To consider the report of the Chief Finance Officer (Item 6).

- 7. Revised Budget for 2024/2025:** To consider the report of the Chief Finance Officer (Item 7).

- 8. Treasury Management Mid-Year Report:** To consider the report of the Chief Finance Officer (Item 8).

- 9. Risk Management:** To consider the report of the Head of Enterprise & Operations (Item 9).

- 10. Exmoor National Park Partnership Plan 2025-30:** To consider the report of the Head of Climate, Nature & Communities (Item 10).

- 11. Progress Implementing the Corporate Plan 2024-2025:** To consider the report of the Chief Executive (Item 11).

- 12. Update on Progress at Driver:** To consider the report of the Head of Access, Engagement & Estates (Item 12).

- 13. Exmoor White-Tailed Eagle Project:** To consider the report of the Head of Climate, Nature & Communities (Item 13).

- 14. Consultation on Enabling Remote Attendance and Proxy Voting at Local Authority Meetings:** To consider the report of the Chief Executive (Item 14).
- 15. Team Devon Joint Committee:** To consider the report of the Chief Executive (Item 15).
- 16. Personnel Update:**
- Starters:**  
21/10/2024 – Bex Ali – Planning Enforcement Officer (permanent)  
25/11/2024 – Kate Lacey – Ecologist (fixed term contract)
- Leavers:**  
10/11/2024 – Anne Brice – Centre Manager (Dulverton)  
21/11/2024 – Philip Wright – Historic Environment Officer (South West Peatlands Partnership)
- Seasonal National Park Centre staff:**  
03/11/2024 – Shelley Trace – Information Advisor (Dulverton)  
03/11/2024 – Lee Clarke – Information Advisor (Dunster)  
03/11/2024 – Tracy Brock – Information Advisor (Lynmouth)
- 17. Members' Reports:** To receive any updates and reports on meetings or events attended by Members as representatives of Exmoor National Park Authority.
- 18. Any Other Business of Urgency**

Further information on any of the reports can be obtained by contacting the National Park Authority at the address and telephone numbers at the top of the agenda. Details of the decisions taken at this meeting will be set out in the formal Minutes which the Committee will be asked to approve as a correct record at its next meeting. In the meantime, details of the decisions can be obtained from Judy Coles, Corporate Support Officer, at Exmoor House.

## EXMOOR NATIONAL PARK AUTHORITY

**MINUTES** of the Annual Meeting of the Exmoor National Park Authority held on Tuesday, 1 October 2024 at 10.00am in the Committee Room, Exmoor House, Dulverton.

### PRESENT

Miss A V Davis (Chairperson)

Mr R Milton (Deputy Chairperson)

Mr L Baker

Mr A Bray

Mr Theo Butt Philip

Mrs M Chilcott

Mr M Ellicott

Mr W Geen

Mr J Holtom

Dr M Kelly

Mr M Kravis

Mrs C Lawrence

Mr J Patrinos

Mr S J Pugsley

Mrs F Smith

Mr N Thwaites

Miss L Williams

Mr J Yabsley

Apologies for absence were received from Mr D Elson, Mrs F Nicholson, Miss E Stacey and Dr S Warren.

### 131. DECLARATIONS OF INTEREST:

In relation to Item 6 Internal and External Audit Arrangements,

Miss A V Davis declared a personal interest as a member of her family was employed by Devon Assurance Partnership.

### 132. CHAIRPERSON'S ANNOUNCEMENTS: There were none.

### 133. MINUTES

- i. **Confirmation:** The **Minutes** of the Authority's meeting held on 2 July 2024 were agreed and signed as a correct record.
- ii. **Matters arising:** There were no matters arising.

### 134. PUBLIC SPEAKING: There were no public speakers.

### 135. INTERNAL AND EXTERNAL AUDIT ARRANGEMENTS: The Authority considered the **report** of the Head of Enterprise & Operations.

#### The Authority's Consideration

Mr Ken Johnson from the Devon Assurance Partnership (DAP) introduced the Internal Audit Annual Report 2023/24.

It was confirmed that based on the work performed during 2023/24, the Head of Internal Audit Opinion was Substantial Assurance in respect of Key Financial Systems and Reasonable Assurance on the adequacy and effectiveness of the internal control framework for IT and Cyber.

It was noted that there was no formal framework within which Cyber risk could be managed effectively, nevertheless Members were advised that the risk was reasonable given the size of Exmoor National Park Authority and the level of transactions it undertakes. It was confirmed that further work was planned



throughout 2024/25 to develop a control framework including working with DAP's risk management team and further details would be reported to the Authority Committee in December 2024.

Essential elements of risk management would be staff awareness and an up-to-date risk register, and it was confirmed that Members would have sight of the risk register and proposed mitigations in relation to key strategic risks.

The External Audit Progress Report and Sector Updates was presented by Mr Oscar Edwards of Grant Thornton, who reported that the final accounts audit work was progressing well, with an expectation that all areas of work would be completed by mid-October, with a final report to be presented to the Authority Committee in December 2024.

As had been raised on previous occasions, it was requested that future reporting be less generic in nature and include matters pertinent to Exmoor National Park Authority.

While it was recognised that the local audit backlog was a national issue, the ensuing additional costs and system pressures remained a concern.

**RESOLVED:**

1. To receive the Internal Audit Annual Report 2023/24 and Audit Plan 2024/25 at Appendix 1 to the report.
2. To receive the External Audit Progress Report and Sector Updates at Appendix 2.

**136. ATLANTIC RAINFOREST PROGRAMME – POTENTIAL SOMERSET WILDLIFE TRUST – ENPA PARTNERSHIP:** The Authority considered the **report** of the Head of Climate, Nature & Communities.

**The Authority's Consideration**

The meeting was reminded that in June 2024, Somerset Wildlife Trust (SWT) had made a bid to purchase 120ha of land near Simonsbath (supported by the Aviva £38m funding programme to enable Wildlife Trusts to create temperate rainforest), and that SWT had sought a long-term partnership with ENPA to deliver the project. The meeting was also reminded that the proposed land acquisition had not progressed.

To prepare for any other proposals that might come forward, Members had held an informal session to consider the potential benefits, risks and implications of any future scheme, following which a set of principles of partnership arrangements with organisations and specifically SWT had been developed and were detailed in the report.

Having an awareness of concerns expressed by local communities and to reflect the Corporate Plan action to: "Work with partners to support delivery of national ambitions for appropriate woodland expansion, increasing canopy cover and management of existing trees and woodland to ensure resilient wooded landscapes delivery a range of public goods", it was requested and agreed that recommendation (1) be amended to include the word "appropriate" and therefore to read: "That ENPA should seek to work in partnership with organisations considering land acquisition for appropriate woodland creation".

It was acknowledged that the meaning of “appropriate woodland creation” would become clearer as opportunities emerged and as the Authority’s woodland strategy developed. However, in essence, it was accepted to mean ‘more trees in the right place’, in line with the Authority’s Nature Recovery Vision.

Members supported partnership working to create temperate rainforest as an action which accorded with strategic documents including the Authority’s Corporate and Local Plans, as well as with the National Planning Policy Framework and national Protected Landscapes Targets. The draft principles of partnership working were also supported, with the caveat that any proposals would be subject to scrutiny on a case-by-case basis and any decisions taken based on the merits of each scheme.

During the debate, the following was confirmed:

- In relation to recommendation (3): “To agree to principles of a SWT agreement as laid out in the report but that any specific proposals will come before Members for final approval”, Officers anticipated consulting Members once an offer to purchase land had been accepted by the vendor and the details of the proposed appropriate woodland creation had been specified and understood.
- Under the principles of any partnership agreement, the Authority would be:
  - liable for capital expenditure;
  - the applicant and recipient of grant funding; and
  - responsible for the development of a management plan.

It was agreed that any project would need to be carefully structured and managed, and Officers would need to identify the requirements of the grant so that capital expenditure could be reimbursed within short timeframes to limit financial exposure. Particular attention would be required if the Authority were to become involved in multiple projects.

- Details of how financial and other risks would be shared between the parties would be detailed in any partnership agreement brought before Members.
- The Chief Finance Officer would have oversight of the business case and an opportunity to review any proposal from a contractual and financial risk perspective.
- Officers would develop a communications strategy which would take a holistic approach in relation to the benefits of any future proposal and would take care in the use of language such as tree cover or canopy cover to avoid confusion.
- It would be important for the Authority to engage positively with any opportunities that arose in this emerging market and to seek to achieve a commonality of approach with other National Park Authorities.

Concern was raised about paragraph 2.5 of the report: “DEFRA funded research by Small World Consulting has recently assessed the potential for Exmoor National Park to reach net zero by 2050. To do so, a range of measures will need to be implemented, including an increase in woodland cover from 14% (current) to 24%, ie 6,920ha by 2050”.

Members requested that it be minuted that this target followed a broad assessment by Small World Consulting of a potential contribution by Exmoor to the national response to climate change, and did not represent an agreed target for Exmoor National Park.

It was confirmed that the National Park Authority's stated ambition was to increase woodland cover by 3% from the current 14% of the total National Park land area to 17% of the total National Park land area; an increase of 2,080ha by 2030.

The recommendation as amended was moved by Mr R Milton and seconded by Mr S J Pugsley.

Mr T Butt Philip joined the meeting during this item and was ineligible to vote.

**RESOLVED:**

1. To seek to work in partnership with organisations considering land acquisition for appropriate woodland creation.
2. To continue to pursue working in partnership with Somerset Wildlife Trust/Aviva should suitable areas of land become available.
3. To agree to principles of a Somerset Wildlife Trust agreement as laid out in the report but that any specific proposals will come before Members for final approval.

**137. AUTHORITY MEETINGS SCHEDULE:** The Authority considered the **report** of the Head of Enterprise & Operations.

**RESOLVED:** To adopt a schedule of meetings of the Authority and its Committees for 2025 attached at Appendix 1 to the report.

**138. PERSONNEL UPDATE:** The Authority noted the recent staff changes as set out on the agenda.

**139. MEMBERS' REPORTS:** The Authority received the following Members' reports on meetings or events attended by Members as representatives of Exmoor National Park Authority.

- Mr A Bray, Miss A Davis and Miss L Williams reported on attendance at the National Parks UK Conference.
- Mr J Holtom reported on attendance at a presentation by the Exmoor Moorland Bird Surveyors at a meeting of the Brendon Commons Council. On behalf of the Authority, Mr Holtom expressed thanks to the surveyors and looked forward to the results being reported to a future Authority meeting.

**140. ANY OTHER BUSINESS OF URGENCY:** There was none.

The meeting closed at 11.30am

(Chairperson)

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### COMPLETION OF AUDIT FOR 2023/24

#### Report of the Chief Finance Officer

**Purpose of Report:** To confirm the completion of the 2023/24 External Audit and present the finalised Audit Findings Report of the External Auditor.

#### **RECOMMENDATIONS:**

The Authority is recommended to:

1. **RECEIVE** the final Audit Findings Report of the External Auditor at Annex 1 and Electronic Publication letter at Annex 2
2. **NOTE** that the signed auditors opinion on the financial statements including signed audit certificate has been received.
3. **NOTE** that the publication requirements in respect of an audit conclusion statement and publication of audited Statement of Accounts accompanied by final audit reports have been complied with.

**Authority Priority:** Develop and maintain effective and efficient services.

**Legal and Equality Implications:** Local Government Act 2003, Parts 1-3 (Capital Finance, Financial Administration and Grants), Sections 1-39 Accounts and Audit (England) Regulations 2011, Part 2 (Financial Management and Internal Control) CIPFA Code of Practice on Local Authority Accounts in the United Kingdom 2013 (the CODE).

The equality and human rights implications of this report have been assessed as having no impact on any particular individual or body.

**Financial and Risk Implications:** The external auditor's fees are provided for in the annual budget and the assurances given by the auditors form a key part of the Authority's risk management and governance processes.

**Climate Change Response:** This report does not have an adverse impact on our ability to respond to Climate Change.

**1. THE AUDIT FINDINGS REPORT**

- 1.1 Following the Final Accounts Committee of 5 November 2024, our External Auditor Grant Thornton UK LLP has completed their audit of the Authority's financial statements for the year ending 31 March 2024. Grant Thornton provided a finalised copy of their audit findings report which is contained in Annex 1. No changes were made to the report following presentation to the Final Accounts Committee.

**2. SIGNED AUDIT OPINION**

- 2.1 Annex 2 contains a copy of the audit closure letter for the year ending 31 March 2022/24.
- 2.2 The Authority has complied with the publication requirements including a notice of conclusion of audit alongside the publication of audited statement of accounts and associated opinion as well as the auditor's Audit Findings Report and Annual Report. These documents were published on our website on the 5 November 2024, here [Reports | Exmoor \(exmoor-nationalpark.gov.uk\)](https://reports.exmoor-nationalpark.gov.uk)

**Ben Barrett**  
**Chief Finance Officer**  
**November 2024**

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

Year ended 31 March 2024

5 November 2024





Exmoor National Park Authority

Exmoor House  
Dulverton  
TA22 9HL

5 November 2024

Dear Ben Barrett

---

Grant Thornton UK LLP

2 Glass Wharf

Bristol BS2 OEL

[www.grantthornton.co.uk](http://www.grantthornton.co.uk)

## Audit Findings for Exmoor National Park Authority for the 31 March 2024

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

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

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to drive audit quality by reference to the Audit Quality Framework. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at [transparency-report-2023.pdf](https://www.grantthornton.co.uk/transparency-report-2023.pdf) ([grantthornton.co.uk](http://grantthornton.co.uk)).

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

Grace Hawkins

Director  
For Grant Thornton UK LLP

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### Chartered Accountants

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

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# 1. Headlines

This table summarises the key findings and other matters arising from the statutory audit of Exmoor National Park Authority ('the Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2024 for the attention of those charged with governance.

## Financial Statements

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

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

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

Our audit work was completed with a mixture of on site and remote work during July to October 2024 as planned. Our findings are summarised on pages 9 to 22. We have identified 5 adjustments to the financial statements that have resulted in a £0k adjustment to the Authority's Comprehensive Income and Expenditure Statement. This has an equivalent impact on the Authority's level of useable reserves.

Audit adjustments are detailed at Appendix E. We have also raised recommendations for management as a result of our audit work. These are set out at Appendix C. Our follow up of recommendations from the prior year's audit are detailed at Appendix D.

[Our work is fully complete.](#)

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

[Our financial statements audit report opinion is unmodified. We have issued the opinion following the Authority meeting on 5 November 2024.](#)

# 1. Headlines

## Value for Money (VFM) arrangements

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

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

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

Our work on the Authority's value for money (VFM) arrangements is reported in our commentary on the Authority's arrangements in our Auditor's Annual Report (AAR).

As part of our work, we considered whether there were any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources. The planning work has been completed and we have held initial discussions with our VFM colleagues. Our planning work has not identified any risks of significant weakness.

Our final accounts work on VFM has now concluded and has been reported on in our Auditors Annual Report (AAR). In summary, no significant weaknesses have been identified. We have identified one improvement recommendation in the area of Governance.

## Statutory duties

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

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

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

## Significant matters

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

# 1. Headlines

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## National context – audit backlog

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### Government proposals around the backstop

On 30 July 2024, the Minister of State for Local Government and English Devolution, Jim McMahon, provided the following written statement to Parliament [Written statements - Written questions, answers and statements - UK Parliament](#). This confirms the government's intention to introduce a backstop date for English local authority audits up to 2022/23 of 13 December 2024. As a consequence of this, the authority's accounts for (years up to 2022/23) are expected to be backstopped and a disclaimer of opinion issued. The government has set out its intention that from 2023/24, auditors should work with local authorities to begin the process of recovery. A backstop date for 2023/24 has been proposed of 28 February 2025, and a date for 2024/25 audits of 27 February 2026.

This issue at the current time has no impact on Exmoor National Park Authority as we have now completed all of our work for 2023-24 and intend to sign off the 2023-24 accounts and opinion well in advance of the above backstop date. There is also a backstop date for the 2024-25 year and we do not currently envisage there being any issues in meeting this deadline.

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## National context – level of borrowing

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All local authorities, including National Parks continue to operate in an increasingly challenging financial context. With inflationary pressures placing increasing demands on budgets, there are concerns as local authorities look to alternative ways to generate income. We have seen an increasing number of authorities look to ways of utilising investment property portfolios as sources of recurrent income. Whilst there have been some successful ventures and some prudently funded by authorities' existing resources, we have also seen some authorities take excessive risks by borrowing sums in excess of their revenue budgets to finance these investment schemes. Additionally, we have also seen some authorities lending money to their subsidiary companies, which may not be in a position to repay those loans.

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

As a National Park Authority, we know that your operations do not normally give rise to such business ventures. Considering the current national picture and economic climate, our view is any such decisions which might arise in the future need to be carefully in a manner that protects the Authority's future financial stability.

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## 2. Financial Statements

### Overview of the scope of our audit

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

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

### Audit approach

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

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

### Conclusion

We have completed our audit of your financial statements and, we, as have issued an unqualified audit opinion following the Exmoor National Park Authority Committee meeting on 5 November 2024.

#### Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff.

## 2. Financial Statements



### Our approach to materiality

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

Materiality levels remain the same as reported in our audit plan in terms of the percentages used for materiality and performance materiality. However, materiality has been updated to reflect the actual expenditure per the financial statements received in July.

We set out in this table our determination of materiality for Exmoor National Park Authority.

### Authority Amount (£) Qualitative factors considered

Materiality for the financial statements	£116,000	We have determined at 2% of gross operating expenditure. We consider this to be the most appropriate criteria given stakeholder interest in the Authority achieving its budget.
Performance materiality	£87,000	Assessed to be 75% of financial statement materiality.
Trivial matters	£5,800	Set at 5% of materiality and reflects a level to which stakeholders are unlikely to be concerned by uncertainties.
Materiality for Senior Officer Remuneration	£10,000	This is a politically sensitive figure to the users of the accounts.



## 2. Financial Statements: Significant risks

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

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

Risks identified in our Audit Plan	Commentary
<p><b>Management override of controls</b></p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. The Authority faces external scrutiny of spending and this could potentially place management under undue pressure in terms of how they report performance.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk.</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>evaluated the design and implementation of management controls over journals</li> <li>analysed the journals listing and determined the criteria for selecting high risk unusual journals</li> <li>identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration</li> <li>gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness</li> </ul> <p>Our work has not identified any issues in respect of management override of controls. In total we have selected 27 journals to test using a risk-based approach. All journals tested were found to be valid business-related journals with valid and appropriate supporting documentation.</p> <p>Our work on significant accruals also has not identified any issues to being to your attention.</p>

## 2. Financial Statements: Significant risks

### Risks identified in our Audit Plan

### Commentary

#### Closing Valuation of land and buildings

The valuation of land and buildings is a key accounting estimate that is sensitive to changes in assumptions and market considerations and represents a significant estimate by management in the financial statements. Therefore, we have identified this as a significant risk requiring special audit consideration.

This risk will be pinpointed as part of our final accounts work once we have understood the population of the assets revalued.

We have:

- evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work.
- evaluated the competence, capabilities and objectivity of the valuation expert.
- written to the valuer to confirm the basis on which the valuations were carried out.
- challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding.
- tested, on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authorities asset register, revaluation reserve, and Statement of Comprehensive Income.
- evaluated the assumptions made by management for any assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value.
- for all assets not formally revalued or revalued on a desktop/indexation basis only, evaluate the judgement made by management or others in determination of current value of these assets.

Our procedures have identified an accounting error in relation to the amount of revaluation gains recognised in the Comprehensive Income and Expenditure Statement (CIES) and Other Comprehensive Income (OCI). This is detailed in appendix D.

We have made a number of recommendations on this area which can be seen in appendix B.

Overall, we are satisfied that the Land and Building valuations are not materially misstated.

## 2. Financial Statements: Significant risks

### Risks identified in our Audit Plan

### Commentary

#### Valuation of the pension fund net liability

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

The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary.

We therefore identified valuation of the Authority's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement. We have pinpointed this significant risk to the assumptions applied by the professional actuary in their calculation of the net liability.

We have:

- updated our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of the associated controls;
- evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work;
- assessed the competence, capabilities and objectivity of the actuary who carried out the Authority's pension fund valuation;
- assessed the accuracy and completeness of the information provided by the Authority to the actuary to estimate the liability;
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary;
- undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and
- obtained assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.

Our audit work has not identified any significant issues with respect to the valuation of the pension fund net liability. [We have now received our assurances from the pension fund auditor which has highlighted an understatement of the pension assets, the impact on ENPA is not material. Please see the evaluation of unadjusted misstatements of page 39.](#)

#### IFRIC14:

In addition to that reported above, we have identified that although the financial statements reports a net liability, this is because an asset ceiling has been applied in line with IFRIC14. We have therefore reviewed the actuaries IFRIC14 assessment in line with emerging national guidance which came out in September 2024. This related to the potential understatement of pension liabilities as it was found actuaries were not appropriately considering secondary contributions. Our review did not identify any issues, and this had no impact on Exmoor National Park Authority.



## 2. Financial Statements: Significant risks

### Risks identified in our Audit Plan

### Commentary

#### ISA 240 Fraudulent revenue recognition

Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.

We have considered all revenue streams of the Authority, and we have rebutted this risk for all revenue streams.

For revenue streams that are derived from Grants we have rebutted this risk on the basis that the income stream is primarily derived from grants from central government and that opportunities to manipulate the recognition of these income streams is very limited.

For other revenue streams, we have determined from our experience as your auditor from the previous years, and through our documentation and walkthrough of your business processes around revenue recognition that the risk of fraud arising from revenue recognition could be rebutted, because:

- there is little incentive to manipulate revenue recognition;
- opportunities to manipulate revenue recognition are very limited;
- the culture and ethical frameworks of local authorities, including Exmoor National Park Authority, mean that all forms of fraud are seen as unacceptable.

#### ISA 240 Fraudulent expenditure recognition

Under ISA (UK) 240 there is a rebuttable presumed risk that expenditure may be misstated due to the improper recognition of expenditure.

We have considered all expenditure streams of the Authority, and we have rebutted this risk for all expenditure streams.

We have also considered the risk of material misstatement due to the fraudulent recognition of expenditure. We have considered each material expenditure area, and the control environment for accounting recognition.

We were satisfied that this did not present a significant risk of material misstatement in the 2023/24 accounts as:

- The control environment around expenditure recognition (understood through our documented risk assessment understanding of your business processes) is considered to be strong;
- We have not identified any fraud in expenditure recognition in the prior years audits;
- Our view is that, similarly to revenues, there is little incentive to manipulate expenditure recognition.

## 2. Financial Statements: key judgements and estimates

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

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment
Land and Building valuations – £20.172m	<p>Other land and buildings comprises £1.738m of specialised assets such as visitor's centres and public conveniences, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings (£18.433m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end. The Authority has engaged NPS Group Limited as their management expert to complete the valuation of properties as at 31 March 2024 on an annual basis. All land and building assets are currently being revalued every year to ensure the values are materially correct, the code requires all assets to be valued over a 5-year period.</p> <p>Management has addressed estimation uncertainty through having all assets revalued as at the 31 March each year, this means it is very unlikely that there will be any material movements between the valuation date and the year-end date.</p> <p>The total year end valuation of land and buildings was £20.172m, a net increase of £0.315m from 2022/23 (£19.857m).</p>	<p>We have:</p> <ul style="list-style-type: none"> <li>assessed the competence and expertise of the management expert</li> <li>Reviewed the completeness and accuracy of the underlying information used to determine the estimate</li> <li>Reviewed the appropriateness of any alternative site assumptions</li> <li>Ensured that there have been no changes to the method used to revalue the assets and ensured the method is suitable to different classes of assets</li> <li>Considered the adequacy of the disclosure of the estimate in the financial statements</li> </ul> <p>There are no significant issues arising from our work.</p>	Green

### Assessment

- [Red] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- {Amber} We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Green] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

## 2. Financial Statements: key judgements and estimates

Significant judgement or estimate	Summary of management's approach	Audit Comments	Assessment																								
<p><b>Net pension liability – £1.226m</b></p> <p>Please note that although the pensions are in a liability position, IFRIC 14 addresses the extent to which an IAS 19 surplus can be recognised on the balance sheet and whether any additional liabilities are required in respect of onerous funding commitments.</p> <p>IFRIC 14 limits the measurement of the defined benefit asset to the 'present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.</p> <p>An asset ceiling has been applied in the IAS19 report and as part of our procedures we have reviewed asset ceiling.</p>	<p>The Authority's total net pension liability at 31 March 2024 is £1.226m (PY £1.928m) comprising the Somerset Pension Fund defined benefit pension scheme obligations.</p> <p>The Authority uses Barnett Waddingham to provide actuarial valuations of the Authority's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years.</p> <p>The latest full actuarial valuation, based on the 31<sup>st</sup> March 2022 data was completed in 2023. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £0.613m net actuarial gain 2023/24. In the prior year, the gain was £11.100m.</p>	<p>In considering the estimate we have</p> <ul style="list-style-type: none"> <li>Made an assessment of the management's expert</li> <li>Made an assessment of the actuary's approach taken, and deemed it to be reasonable</li> <li>Uses PwC as our auditors expert to assess the actuary and the assumptions made by the actuary – Please see the table below:</li> </ul> <table border="1"> <thead> <tr> <th>Assumption</th><th>Actuary Value</th><th>PwC range</th><th>Assessment</th></tr> </thead> <tbody> <tr> <td>Discount rate</td><td>4.9%</td><td>4.8% - 4.95%</td><td>●</td></tr> <tr> <td>Pension increase rate</td><td>2.9%</td><td>2.85% - 3%</td><td>●</td></tr> <tr> <td>Salary growth</td><td>3.9%</td><td>3.9%</td><td>●</td></tr> <tr> <td>Life expectancy – Males currently aged 45/65</td><td>Current 21.1 Future 22.4</td><td>Current 19.2 – 21.8 Future 20.6 – 23.1</td><td>●</td></tr> <tr> <td>Life expectancy – Females currently aged 45/65</td><td>Current 23 Future 24.4</td><td>Current 22.6 – 24.3 Future 24.1 – 25.7</td><td>●</td></tr> </tbody> </table> <ul style="list-style-type: none"> <li>Assessed the completeness and accuracy of the underlying information used to determine the estimate</li> <li>Reviewed the Impact of any changes to valuation method</li> <li>Considered the reasonableness of the Authority's share of LGPS pension assets.</li> <li>Considered the reasonableness of increase/decrease in the estimate</li> <li>Reviewed the adequacy of the disclosure of the estimate in the financial statements</li> <li>Reviewed the asset ceiling calculations in line with IFRIC14.</li> </ul> <p>Please note we have received the pension fund assurance letter, and a non-material misstatement was identified – please refer to the non adjusted misstatements on page 39.</p>	Assumption	Actuary Value	PwC range	Assessment	Discount rate	4.9%	4.8% - 4.95%	●	Pension increase rate	2.9%	2.85% - 3%	●	Salary growth	3.9%	3.9%	●	Life expectancy – Males currently aged 45/65	Current 21.1 Future 22.4	Current 19.2 – 21.8 Future 20.6 – 23.1	●	Life expectancy – Females currently aged 45/65	Current 23 Future 24.4	Current 22.6 – 24.3 Future 24.1 – 25.7	●	Green
Assumption	Actuary Value	PwC range	Assessment																								
Discount rate	4.9%	4.8% - 4.95%	●																								
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### Assessment

- [Red] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- {Amber} We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Green] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

# 2. Financial Statements: Information Technology

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

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks	Additional procedures carried out to address risks arising from our findings
			Security management	Technology acquisition, development and maintenance	Technology infrastructure		
SAP	Detailed ITGC assessment (design effectiveness only)	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	<div><div></div></div>	Journals	All identified deficiencies in relation to the SAP system have been incorporated into our journals work which covered the management override of controls significant risk. No issues were identified.

Exmoor National Park Authority rely on Somerset Council for the provision of their financial management system, SAP. The above ITGC assessment is the Somerset Council auditor's assessment of the system at the Council during the financial year ending 31 March 2024.

The IT audit identified a number of deficiencies in the SAP system have been reported to the Somerset Council Audit Committee. The findings are highly technical in nature and primarily relate to administrative access to the SAP system and its production environment. As above, we have ensured that all user accounts identified have been included in our journals testing and all journals identified have been tested. No issues were noted with any journals posted and we are therefore satisfied that there is no material risk to the Authority arising from these deficiencies. All identified deficiencies are reported in appendix B

Assessment

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

## 2. Financial Statements: other communication requirements

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

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Exmoor National Park Authority Committee. We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	<a href="#">A letter of representation has been received from the Authority, and is included in the Exmoor National Park Authority Committee papers.</a>
Audit evidence and explanations	All information and explanations requested from management was provided.
Confirmation requests from third parties	We requested from management permission to send confirmation request to financial institutions and third parties which hold monies on behalf of the Authority. This permission was granted, and the requests were sent. All requests were returned with positive confirmations.
Accounting practices	We have evaluated the appropriateness of the Authority's accounting policies, accounting estimates and financial statement disclosures. Our review found no material omissions in the financial statements.
Audit evidence and explanations/ significant difficulties	All information and explanations requested from management was provided.

## 2. Financial Statements: other communication requirements



### Our responsibility

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

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

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

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement and Narrative Report), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>No material inconsistencies have been identified. We <a href="#">have issued</a> an unmodified opinion in this respect.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none"> <li>• if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit,</li> <li>• if we have applied any of our statutory powers or duties.</li> <li>• where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es.</li> </ul> <p>We have nothing to report on these matters.</p>
Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>Note that work is not required as the Authority does not exceed the 'Minor Bodies' threshold.</p>
Certification of the closure of the audit	<p>We <a href="#">have</a> certified the closure of the 2023/24 audit of Exmoor National Park Authority in the audit report.</p>





# 3. Value for Money arrangements (VFM)

## Approach to Value for Money work for 2023/24

The National Audit Office issued its guidance for auditors in April 2020. The Code requires auditors to consider whether the body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

When reporting on these arrangements, the Code requires auditors to structure their commentary on arrangements under the three specified reporting criteria.



### Improving economy, efficiency and effectiveness

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



### Financial Sustainability

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



### Governance

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

## Potential types of recommendations

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



### Statutory recommendation

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



### Key recommendation

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



### Improvement recommendation

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





# 3. Value for Money arrangements (continued)

## Overall summary of our Value for Money assessment of the Authority's arrangements

Auditors are required to report their commentary on the Authority's arrangements under specified criteria and 2023-24 is the fourth year that these arrangements have been in place. The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. A summary of our judgements are set out in the table below. There are no significant weaknesses in the Authority's arrangements based on our review.

Criteria	2022-23 Auditor judgement on arrangements		2023-24 Risk assessment	2023-24 Auditor judgement on arrangements	
Financial sustainability	G	No significant weaknesses in arrangements identified. No improvement recommendations made.	We did not identify any risks of significant weakness from our initial planning work.	G	No significant weaknesses in arrangements identified. No improvement recommendations made.
Governance	A	No significant weaknesses in arrangements identified. But two improvement recommendations related to risk management was reported.	We did not identify any risks of significant weakness from our initial planning work.	A	No significant weaknesses in arrangements identified, however, one improvement recommendation has been raised to support the Authority in enhancing arrangements for Governance. These relate to the <b>Standards Committee annual self-assessment of effectiveness</b> . See the Auditor's Annual Report for further details.
Improving economy, efficiency and effectiveness	G	No significant weaknesses in arrangements identified. No improvement recommendations made.	We did not identify any risks of significant weakness from our initial planning work.	G	No significant weaknesses in arrangements identified. No improvement recommendations made.

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

## 5. Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers [and network firms]). In this context, we disclose the following to you:

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

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

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

Details of fees charged are detailed in Appendix E.

### Transparency

Grant Thornton publishes an annual Transparency Report, which sets out details of the action we have taken over the past year to improve audit quality as well as the results of internal and external quality inspections. For more details see [Grant Thornton International Transparency report 2023](#).

# 5. Independence considerations

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

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

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person [and network firms] have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

# Appendices

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

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

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

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

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

## Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

## Distribution of this Audit Findings report

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

## B. Action Plan – Audit of Financial Statements

We have identified 7 recommendations for the Authority as a result of issues identified during the course of our audit. We have agreed our recommendations with management, and we will report on progress on these recommendations during the course of the 2024/25 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
Medium	<p><b><u>Property, Plant and Equipment:</u></b></p> <p>We have experienced difficulty in obtaining the floor and land area measurement for three sampled assets. These were Pinkery, Lynmouth House and Exmoor House. There were significant delays in receiving the supporting evidence such as floor plans and measurements. We deem this to be a control issue as it is stated in the Terms of Engagement with the valuer that the valuer will rely upon the information provided by the ENPA for the valuations. If ENPA does not have a robust documentation of key asset information, it would be difficult to gain assurance over the data used by the valuer and in turn assurance over the valuation.</p>	<p>We recommend for ENPA to maintain a robust database of all the key information for each asset to ensure that the data is readily available for the valuer to conduct an accurate and appropriate valuation as well as being readily available for audit scrutiny.</p> <p><b>Management response</b></p> <p>Following a period of staff change due to unforeseen staff circumstances, our Estates Team is undertaking a review of all documentation held for each of the authority's assets.</p>
Medium	<p><b><u>Property, Plant and Equipment:</u></b></p> <p>We have identified differences between the land site areas used in the valuer's calculation and the supporting evidence held by the ENPA Estates Team for three sampled assets. While these differences did not cause any misstatements due to the valuers approach (Valuer used the uplift approach rather than using the site area), we deem this to be a control issue as the information is not consistent. Please note there is no material impact on the accounts arising from this issue.</p>	<p>We recommend that the estates team at ENPA ensures that the site area information for all their assets are up to date and that they complete updated inspections for assets where the information is not known.</p> <p><b>Management response</b></p> <p>Following a period of staff change due to unforeseen staff circumstances, our Estates Team is undertaking a review of all documentation held for each of the authority's assets. For any assets where data is questioned or out of date, inspections will be undertaken or external support engaged to ensure all data held is correct and up to date.</p>
Medium	<p><b><u>Property, Plant and Equipment:</u></b></p> <p>We have identified some instances of unclear communication between the estates team at ENPA and the valuer. As an example, both parties were unclear as to who is responsible for land and floor area measurements. The valuer believed that this was purely the responsibility of the estates team which is in line with the terms of engagement. However, estates also believed that the valuers remit is to undertake measurements. This confusion was part of the delay in the audit team receiving the appropriate evidence.</p>	<p>We recommend for ENPA to set out the detailed and clear expectations in the terms of engagement and also communicate more closely with the valuer to ensure that the valuer has all the information necessary for an accurate and appropriate valuation.</p> <p><b>Management response</b></p> <p>We feel that our engagement instructions were clear in respect of the 2023/24 instructions for valuations requested. It is the responsibility of the Valuer to highlight any areas of ambiguity or non-provision of information prior to their valuation assessments commencing. For future valuations we will request a commencement meeting be held to ensure that both parties understand the requirements and data sources available.</p>

### Controls

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

# B. Action Plan – Audit of Financial Statements

Assessment	Issue and risk	Recommendations
Medium	<p><b>Cut off testing - Expenditure:</b></p> <p>We identified three instances where the authority had not followed their own accruals de-minimis policy at year end i.e. amounts owing at year end above £500 were not accrued and included in the creditors' balance as at 31st March 2024. This included £1010.50 related to a direct debit, £1457.68 related to Diesel and £7617.78 related to Energy bills.</p>	<p>This is not consistent with the authority's accrual de-minimis policy so our recommendation for future years is to ensure that appropriate year end accruals are made in line with the policy. Where applicable, an estimate accrual should be recorded and reversed out in the following year.</p> <p><b>Management response</b></p> <p>Historically, Direct Debits have not been accrued for as the net impact across years was considered insignificant. For 2024/25 onwards, ENPA will treat direct debits in the same way as other creditors and will accrue for any amounts in excess of £500.</p>
Low	<p><b>Debtors and Creditors:</b></p> <p>When performing our debtors and creditors sample selection, we encountered some difficulty in obtaining the year end listings. In order to get listings for both, the auditor has required the client to send scanned copies of Journal papers, which the auditor has input manually into a listing in order to pull a sample together.</p>	<p>Whilst we appreciate that the system at ENPA is paper based and highly manual, the efficiency of the audit process would be greatly increased if management could pull these listings together for us in advance of the audit team completing their work.</p> <p><b>Management response</b></p> <p>With the current financial system our journals and papers are stored manually, for 2024/25 all year-end working papers will be available electronically.</p>
Low	<p><b>Depreciation:</b></p> <p>We identified one building asset which did not have a UEL and was not depreciated. We confirmed that had there have been a depreciation charge it would have been trivial. However, this asset not being depreciation is not in line with the ENPA accounting policies which states that all building assets are depreciated.</p>	<p>We recommend that management allocates a suitable UEL for the building and ensure depreciation is charged in future years.</p> <p><b>Management response</b></p> <p>The asset in question will be assigned a UEL and depreciation actioned for the 2024/25 financial year onwards.</p>
Low	<p><b>Operating Expenditure:</b></p> <p>We have identified one instance of recoverable VAT being included within expenditure in error. The amount of the error was found to be trivial both in absolute terms and extrapolated.</p>	<p>We recommend for ENPA to have tighter controls in place to ensure where VAT can be reclaimed, it is included in a separate VAT code and not in expenditure / creditors as this would inflate the expenditure / creditors.</p> <p><b>Management response</b></p> <p>ENPA has a robust system in place in respect of treatment of VAT. The item in question had VAT treated correctly in terms of payment of the invoice. The error arose where VAT was included in calculation of the Creditor accrual and thus presents a creditor overstatement issue in relation to the 2023/24 and 2024/25 financial years.</p>

## Controls

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

## B. Action Plan – ICT Audit Findings

As mentioned on page 15, a review of the SAP system has been carried out by the Somerset Council audit team and we have relied on the work performed. Below are the findings. Please note, all of the below findings have been incorporated into our Journals testing work and we have not identified any areas for further follow up at the Authority. We are therefore satisfied that the below does not have any material financial impacts on the Authority.

Assessment	Issue and risk	Recommendations
Significant	<p><b><u>Users with inappropriate access to critical privileges on SAP</u></b></p> <p>Our audit procedures identified 4 (Dialog A and Service S) accounts that were assigned access to SAP_NEW and SAP_ALL during the audit assessment period. There was no business justification provided for these accounts having these critical access. The users identified also had access to maintain all SAP standard or customised tables via SM30 or SM31. As audit logging is not enabled, we were unable to determine the nature of changes made to standard and customised tables.</p> <p><b>We have reviewed our work in the journals cycle and we have not identified any journals in the year posted by the user SAP_NEW and SAP_ALL. Therefore, this issue has no impact on our audit.</b></p>	<p>The Council should ensure that access to the SAP_ALL and SAP_NEW profiles are removed from all accessible SAP user accounts.</p> <p><b>Management response</b></p> <p>ALEREMOTE - BW Source System Extraction, HCL access for monitoring. SM_SMP - Solman, HCL Basis access for monitoring. SMTMSMP - Solman, HCL Basis access for monitoring. SUPPORT - SAP Dial in access only, approval process in place for this. This is applied on an approval process and currently has an End Date. SM31 is the old Transaction, SM30 is the new one. We will look into ending these Roles and creating a process to add SAP_ALL on an Approval process.</p>
Significant	<p><b><u>Excessive accounts with access to schedule batch jobs via SM37</u></b></p> <p>We inspected the list of users with access to change jobs to run under all IDs via SM37 and noted that there were 4952 user accounts with privileged access. We would consider this level of access to be excessive and therefore inappropriate. Refer to Appendix 2 for the identified users. This is noted as open issue from the previous year's audit.</p> <p><b>We have reviewed the Exmoor access and there are 29 users who have SM37 access, of these 10 have posted to the ledger and of these 2 have posted manual journals in 2023-24. In our journals work we reviewed all material journals posted by these individuals and no issues were noted. Therefore, we are satisfied that this has no impact on our audit.</b></p>	<p>The Council should consider assigning SM37 access to business users without S_BTCH_ADM and S_BTCH_NAM authorisation objects. We recommend that for the users identified, management should consider limiting access to the batch jobs management via the authorisation object S_BTCH_JOB and JOBACTION to 'LIST', 'PROT' and 'SHOW'.</p> <p><b>Management response</b></p> <p>SM37 is in the Role Z_SAP_BC_ENDUSER that is given to all SAP Users and it has now been removed.</p> <p>SAP Support, HCL, HR Admin and Payroll, Finance and MSS Users have the ability use this to access reports that are run in the Background because they will Timeout/Error if run in Foreground.</p> <p>Review the Role and see if a 2nd Role should be created to attach to Users. Although attached to Users not all these users have access to SAP, therefore will never use the transaction SM37.</p> <p>3822 Users have the ability to use SM37 due to their Roles, the expectation is that the majority do not run reports in the background and will not know SM37 exists. We will remove SM37 from the Role Z_SAP_BC_ENDUSER and then only users with the required access will use SM37.</p>

### Controls

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



## B. Action Plan – ICT Audit Findings (Continued)

Assessment	Issue and risk	Recommendations
Significant	<p><b><u>Segregation of duties conflict as users have access rights to configure and delete audit logs in production</u></b></p> <p>We performed a comparison of all users with the ability to configure audit logs within production via SM19 with those with the ability to re-organise or delete them in production using SM18. We identified 14 accounts with both access rights. Refer to Appendix 3 for identified users. As audit logging is not enabled on SAP, we were unable to verify the activities of the users with privileged access from SM20 logs.</p> <p>On review we did not identify any users who have the above access in the Exmoor user access list. Therefore, we are satisfied that this has no impact on the audit.</p>	<p>The Council should segregate a user's ability to configure (SM19) and delete (SM18) user security event logs within production.</p> <p><b>Management response</b></p> <p>SAP Support (x4) have access, HCL have 6 individuals' with access and there are 3 monitoring roles and a SAP role. HCL monitor the logs and will do what is necessary when required, review approval process when/if it is required.</p>
Significant	<p><b><u>Controls not enabled within SAP to facilitate audit logging</u></b></p> <p>The Council has not enabled adequate logging to detect changes to programs within SAP. From the review of the RSPARAM (SAP Parameters Transaction) table, we identified the following:</p> <ul style="list-style-type: none"> <li>• The 'rec/client' settings was set to 'OFF', indicating that table logging is not enabled.</li> <li>• The 'rsau/enable' parameter was set to '0', further indicating that security audit logging is not enabled.</li> </ul> <p>We do not deem this to be a significant issue for the ENPA audit and no issues have been identified in our journals testing.</p>	<p>The Council should ensure that the rec/client settings from production is set to 'ALL or production client number' which would signify that table logging is active in all clients.</p> <p><b>Management response</b></p> <p>We do not have everything logged because this will take up a lot of space and resources and this comes at a cost.</p> <p>Any work is logged in the Council Halo ticketing system and/or HCL Smart Desk ticketing system. All work is approved by email where required and then in Smart Desk to keep track of the progress and completion.</p> <p>SAP access is managed by Roles and applied by HR Admin &amp; Payroll through an approval process from the manager of the employee only to allow them access to SAP based on the Role they are doing.</p>

### Controls

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

## B. Action Plan – ICT Audit Findings (Continued)

Assessment	Issue and risk	Recommendations
Medium	<p><b><u>Users with inappropriate access to ABAP debugger in production</u></b></p> <p>ABAP debugger is used for performing debugging functions such as inserting a code to correct any errors in the source code. Users are therefore able to execute unauthorised transactions through these amendments to code.</p> <p>We noted that there were 10 (Dialog A and Service S) accounts assigned with access to ABAP Debugger in production granted via the S_DEVELOP authorisation object. Refer to Appendix 4 for users.</p> <p>Further procedures determined that they had not made changes to program attributes during the audit period via TRDIR, master data changes via CDHDR, and accounting document header changes via BKPF.</p> <p><b>We have confirmed that none of the identified users have posted any journals in the ENPA ledger in 2023-24, therefore this has no impact on the audit.</b></p>	<p>It is recommended that the Council remove ABAP debugger access permanently from production. It is best practice to use Firefighter accounts with an approved business case and set validity period.</p> <p><b>Management response</b></p> <p>This access will be removed, and a process of approval set up if access to ABAP debugger only when required.</p>
Medium	<p><b><u>Lack of formal approval before deployment into SAP production environment</u></b></p> <p>We reviewed the changes made to the SAP system within the audit period, we selected a sample and reviewed the supporting evidence. The sample change (transport ID - ECDK904166) was a configuration change. Although the change was formally requested for and appropriately tested, there were no approvals given before deployment of the change to the production environment.</p> <p><b>We do not deem this to be a significant issue for the ENPA audit and no issues have been identified in our journals testing.</b></p>	<p>It is recommended that the Council ensures that sufficient and appropriately documented evidence is maintained to show the change management process followed for each change which was deployed to the live environment for the SAP system.</p> <p><b>Management response</b></p> <p>We currently have a process that is robust and is always approved by either HR Admin &amp; Payroll or SAP Support/HCL before moving into ECP/Production in our SAP Transport Plan. The Transaction has sign off to move into Production and this is in our external ticketing system with HCL called Smart Desk, Service Request Number - SR02138</p>

### Controls

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

## B. Action Plan – ICT Audit Findings (Continued)

Assessment	Issue and risk	Recommendations
Low	<p><b><u>Segregation of duty conflicts between change developer in production</u></b></p> <p>We performed a comparison of users with the ability to develop changes in development with those with the ability to create/import transports in production via Standard Transport Management System (STMS). We identified that there were four (4) user accounts with such access. Refer to Appendix 5 for the identified accounts.</p> <p>In response, we verified that the accounts had not created and released any transports in production during the audit period.</p> <p><b>We do not deem this to be a significant issue for the ENPA audit and no issues have been identified in our journals testing.</b></p>	<p>The Council should segregate a user's ability to develop and implement changes. Privileged access to the production environment should be revoked from users that are involved in development. If for operational reasons access cannot be fully segregated, alternative options to mitigate the risk could include performing a review of change implementation activity logs. These should be regularly reviewed for appropriateness by an independent individual with evidence retained.</p> <p><b>Management response</b></p> <p>4 Users have access if required, in theory all changes will be created in the Development Environment.</p>
Low	<p><b><u>User access in SAP is not timely revoked for terminated employees</u></b></p> <p>The leavers process involves the HR team providing a monthly report to the IT Systems team. During our testing of this control, our audit identified that a sample user listed on the termination report in January 2024 was not deactivated until April 2024. The last logon date was 29 November 2023. The process for revoking or disabling SAP access for terminated employees is not being executed in a timely manner.</p> <p><b>We do not deem this to be a significant issue for the ENPA audit and no issues have been identified in our journals testing.</b></p>	<p>The Council should ensure that a comprehensive user administration procedures are in place to revoke application access in a timely manner. For a user administration process to be effective, IT must be provided with timely notifications from HR and/ or line managers. The Council should consider performing user access reviews on all terminated accounts to ensure all accounts have been disabled in a timely manner. Where old or unused accounts have been identified, these should be immediately revoked.</p> <p><b>Management response</b></p> <p>Our SAP Support process is: Run SE16 and pick up all Leavers with PA0000 action of LV or ZD for a date period of last two weeks. Run SUIM User report to check which ones are CUA users and then end their records in SU01 according to their leaving date and Lock them. When employee leaves position, roles no longer replicate to user id in CUA which means access terminates as soon as someone leaves.</p>

### Controls

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

## B. Action Plan – ICT Audit Findings (Continued)

Assessment	Issue and risk	Recommendations
Low	<p><b>ICT - Cyber Security:</b></p> <p>From the cyber security questionnaire and evaluation, the IT team identified some exceptions.</p> <p>This included:</p> <ol style="list-style-type: none"> <li>1. Somerset Council is looking to find a suitable framework and standard which would be more suitable for their cyber security posture.</li> <li>2. Somerset Council was not able to provide a signed copy SLA between Hi-tech and Somerset Council for SOC Services</li> <li>3. Somerset Council is looking to find a third party vendor to carry out VAPT assessment.</li> </ol>	<p>We did not identify any cyber security issues during our audit, however as Exmoor use the SAP system which is provided by Somerset, we have included this for completeness.</p>

### Controls

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

# C. Follow up of prior year recommendations

We identified the following issues in the audit of Exmoor National Park Authority’s 2022/23 financial statements, which resulted in 1 recommendation being reported in our 2022/23 Audit Findings report. We are pleased to report that management have implemented all of our recommendations.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	<p>During the course of our testing, we identified that several of the Authority’s properties were leased out to third parties. However, there were no supporting disclosures for these lease arrangements as required by the code of practice.</p> <p>It was recommended that management should review the draft financial statements annually to ensure that all appropriate disclosures have been made, being mindful of the need to include all material disclosures and the possibility that previously immaterial items may now have become material.</p>	<p><u>Previous management comment:</u></p> <p>Management have agreed to the inclusion of leasing disclosures in the 2022-23 statement of accounts on the grounds of materiality. As part of our year end processes, we will undertake annual reviews of our operations against the CIPFA code to ensure that material items are properly disclosed.</p> <p><u>Update 2023-24:</u></p> <p>Confirmed that leases have been included in the accounts at note 38, no other issues noted by the auditor.</p>

Assessment

- ✓ Action completed
- X Not yet addressed

# D. Audit Adjustments

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

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2024.

Detail	Comprehensive Income and Expenditure Statement £000	Balance Sheet £000	Impact on total net expenditure £000	Impact on general fund £000
<p><b>Income Cut Off:</b></p> <p>We identified income received in March 2024 which related to the 2024-25 year. Management had not recorded a receipt in advance accrual and had therefore been accounted for in the wrong year. This means that income has been overstated.</p>	DR Cost of Services £34k	CR Creditors £34k	£34k Increase	£34k Decrease
<p><b>Revaluation Movements:</b></p> <p>Our review of this are found that of the £71k depreciation written out on revaluation, only £37k has been included in the provision of services in the CIES. Therefore, the CIES was understated by £34k. The full £71k had correctly been credited to the capital adjustment account.</p>	CR Cost of Services £34k	DR CAA £34k	(£34k) Decrease	£0k – Impact on CAA only
<p><b>Revaluation Movements:</b></p> <p>Our review of this are found that £35k of depreciation written out to the revaluation reserve has been credited to the capital adjustment account in error. The Depreciation written out to the revaluation reserve of £35k needs to be reversed out of the capital adjustment account (Debit) and be credited to the revaluation reserve.</p>	£0	DR CAA £35k CR RR £35k	£0	£0
<p><b>Creditors:</b></p> <p>We identified £55k classified as a creditors which was not actually a creditor. This amount relates to a Contribution Somerset Council made on behalf of ENPA. This was then paid to SC in July 23 but using the receipts account which meant that the amount could not be reversed from the creditors control account. It is a reconciling entry on the bank account and has resulted in an overstatement of creditors and cash.</p>	£0	DR Creditors £55k CR Cash £55k	£0	£0

## D. Audit Adjustments (Continued)

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

Detail	Comprehensive Income and Expenditure Statement £000	Balance Sheet £000	Impact on total net expenditure £000	Impact on general fund £000
<b>Fees and Charges Income:</b> We identified three samples which were incorrectly classified as fees and charges income. The samples actually relates to the farming in protected landscapes (FIPL) grant and should have been recognised in grant income only. Management confirmed that the amounts were in fees and charges due to an internal recharge which netted off in the ledger. However, this meant that expenditure and fees and charges were both overstated.	DR Cost of Services (Income) £96k  CR Cost of Services (Expenditure) £96k	£0k	£0k	£0k
<b>Overall impact</b>	£0k	£0k	£0k	£34k Decrease

# D. Audit Adjustments

## Misclassification and disclosure changes

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

Disclosure/issue/Omission	Auditor recommendations	Adjusted?
<p><b><u>Review of draft statements:</u></b></p> <p>We have identified a number of minor errors such as formatting, casting and consistency between the notes. Management have agreed to amend the accounts for all such findings.</p>	<p>All items identified should be amended in the accounts.</p> <p><b>Management response</b></p> <p>Management has agreed to amend all such errors.</p>	✓
<p><b><u>Creditors:</u></b></p> <p>We identified that the Creditors balance of £516k on the face of the balance sheet did not agree to the amount disclosed in the Creditors Note 27 which stated a total of £334k, a difference of £182k. The error was caused by the inclusion of the bad debt provision (£141k) which was subtracted from the creditors note in error, as well as this the accumulated absences accrual of £40k was omitted. Management have agreed to amend the note to ensure it reflects the balance sheet correctly. This is a disclosure change only as the balance sheet figure and ledger is correct. Other entities and individuals in the creditor note will be amended to £275k (was £94k).</p>	<p>Management should amend the creditors note 27 to ensure it reflects the balance sheet correctly.</p> <p><b>Management response</b></p> <p>Management has agreed to update the note.</p>	✓
<p><b><u>Creditors (Financial Instruments):</u></b></p> <p>Following on from the error identified in the creditors note 27, management also informed us that the contractual creditors of £469k per the financial instruments note 24 should actually be disclosed as £353k. The auditor has confirmed this as correct.</p>	<p>Management should update the disclosure in note 24.</p> <p><b>Management response</b></p> <p>Management has agreed to update the note.</p>	✓
<p><b><u>Debtors:</u></b></p> <p>We identified that the amount disclosed for debtors in the balance sheet of £1,471k was not consistent with the amount in note 25 which stated £1,329k, a difference of £142k. This was caused by the inclusion of the Bad Debt provision of £142k in the debtors note. Management have agreed to amend the balance sheet to include the bad debt provision within the debtors line, this will then mean the balance sheet and debtors note match. The bad debt line in the balance sheet will be removed.</p>	<p>Management should amend the balance sheet to include the bad debt provision within the debtor's line, this will then mean the balance sheet and debtors note match. The bad debt line in the balance sheet should be removed.</p> <p><b>Management response</b></p> <p>Management has agreed to update the balance sheet.</p>	✓
<p><b><u>Grant Income:</u></b></p> <p>We have identified two reconciling items within the Note 19 Grant Income of value £180 and £1300 which were not included in 'Grant and Contribution' segment in Note 11. They were included in 'Other Income' and this creates inconsistency between the two notes. Management have agreed to amend note 11 to include these so that it is consistent with note 19 grant income.</p>	<p>Management should ensure note 11 and 19 are consistent.</p> <p><b>Management response</b></p> <p>Management have agreed to amend note 11 to include these so that it is consistent with note 19 grant income.</p>	✓



# D. Audit Adjustments

## Misclassification and disclosure changes (Continued)

Disclosure/issue/Omission	Auditor recommendations	Adjusted?
<p><b><u>Grant Income:</u></b></p> <p>We identified that Note 11 and Note 19 were inconsistent. This is because Note 11 includes both Grant and Contributions while Note 19 only includes grants and contributions which contributed most significantly to the corporate plan priority items.</p>	<p>Management should ensure note 11 and 19 are consistent.</p> <p><b>Management response</b></p> <p>Management have agreed to add the contributions element into Note 19 so that it matches note 11.</p>	✓
<p><b><u>Grant Income:</u></b></p> <p>Our testing of grants identified that identified that the HLF Grant in Note 19 is disclosed as £61,300 but, we have confirmed that only £60k is related to the grant while £1.3k is related to a contribution for FiPL. The income of £1.3k is correct but has been included within the Grant income.</p>	<p>Management should ensure that the grants and contributions elements in note 19 are correctly stated.</p> <p><b>Management response</b></p> <p>Management has confirmed that this will be amended in Note 19 to correct the amount to £60k and the £1.3k will be separately disclosed in the Contributions Section of Note 19.</p>	✓
<p><b><u>Creditors:</u></b></p> <p>We identified that £54k is showing as a creditor to Somerset Council rather than HMRC. Somerset Council paid HMRC on behalf of ENPA for the amount in question. This is currently classified in the creditor note as Creditor to 'Public Corporations' and this needs to be amended to be reclassified as a creditor to 'Other Local Authorities'.</p>	<p>Management should make the required change.</p> <p><b>Management response</b></p> <p>Management has confirmed that this will be amended</p>	✓
<p><b><u>Financial Instruments:</u></b></p> <p>The 'Cash in Hand' in the financial instruments note was incorrectly stated as nil when the 'Cash in hand' on the balance sheet and on the Cash Note (Note 26) had £63k. As per the Code, Cash should be included as a financial asset and therefore should be included in the Note.</p>	<p>Management should make the required change.</p> <p><b>Management response</b></p> <p>Management has confirmed that this will be amended</p>	✓

# D. Audit Adjustments

## Misclassification and disclosure changes (Continued)

Disclosure/issue/Omission	Auditor recommendations	Adjusted?
<p><b><u>Operating Expenditure:</u></b></p> <p>The 'Other Service Expenses' disclosed in Note 10 is materially different to the general ledger amount. This is because manual year-end adjustments such as capital spend, upward revaluation, IAS 19 adjustments have been netted off of the operating expenditure in error. We do not deem this to be accurate representation of the 'Other Service Expenses' as none of these should impact directly on the figure. These year-end adjustments should be shown on their own line in note 10 so that they are not netting off operating expenditure.</p>	<p>Management should ensure that note 10 accurately reflects the true operating expenses.</p> <p><b>Management response</b></p> <p>Management have agreed to amend the note.</p>	✓
<p><b><u>Senior Officer Remuneration:</u></b></p> <p>From review of the gross to the net report for ENPA employees, we identified 4 employees which have received salary above £50,000 and not included in the Banding table in Note 16. They should be included in the banding £50,000-£54,999.</p>	<p>Management should ensure that the banding table accurately reflects the employees paid at the authority.</p> <p><b>Management response</b></p> <p>Management has confirmed that the banding table will be updated in note 16.</p>	✓
<p><b><u>PPE Revaluation Movements:</u></b></p> <p>Revaluation Movements have been incorrectly disclosed in the CIES (£36k difference) and in the Revaluation Reserve (£34k difference) as the wrong lines within Note 22 PPE Note has been included in the Cost of Services and Surplus / Deficit on revaluation of PPE.</p> <p>Currently the surplus on revaluation of PPE states £240k but should say £204k made up of £169k revaluation increase plus £35k of depreciation written out to revaluation reserve. This is a disclosure amendments to the CIES only. An adjustment must also be made to the revaluation reserve and the CAA, please refer to the amended adjustments table.</p>	<p>Management should make the required change.</p> <p><b>Management response</b></p> <p>Management has confirmed that this will be amended in the relevant notes and the CIES.</p>	✓
<p><b><u>Narrative Report:</u></b></p> <p>In reviewing the Narrative report for consistency with the core financial statements we identified two discrepancies:</p> <p>1 - Page 7 of the narrative report referred to unusable reserves as being £18,174k when in fact they should be stated as £19,239k.</p> <p>2 - Page 8 of the narrative report states that the FIPL grant (Farming in protected landscapes) has increased by £127k compared to the prior year, when in fact the increase was £147k.</p>	<p>Management should make the required change.</p> <p><b>Management response</b></p> <p>Management has confirmed that this will be amended</p>	✓

# D. Audit Adjustments

## Misclassification and disclosure changes (Continued)

Disclosure/issue/Omission	Auditor recommendations	Adjusted?
<p><b><u>Fees and Charges Income:</u></b></p> <p>Two Section 106 Agreements (totally £51,171.20) have been identified in Fees and Charges Income. Under the CIPFA Code, they should be classified as Grants and Contributions. The amount has been tested and agreed back to bank statement evidence, so we have assurance that the amount has not been under/overstated. Management has confirmed that £86k of S106 payments were included in Fees and charges incorrectly.</p>	<p>Management should ensure that note 11 accurately reflects the appropriate categorisation of income.</p> <p><b>Management response</b></p> <p>Management have agreed to amend the note.</p>	✓

# D. Audit Adjustments (continued)

## Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2023/24 audit which have not been made within the final set of financial statements. The Exmoor National Park Authority Committee is required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £000	Balance Sheet £000	Impact on total net expenditure £000	Impact on general fund £000	Reason for not adjusting
We identified one error in relation to an overstatement of expenditure due to VAT being incorrectly included as part of a year end creditor accrual. Error has been extrapolated.	CR Expenditure £6k	DR VAT Asset £6k	£6k Decrease	£6k Increase	Not material and error is projected.
We identified an understatement of Income and Expenditure in relation to two assets which were purchased in a part exchange transaction. In the I&E only the net expenditure was included and the income from the part exchange was not accounted for. This causes an understatement of income and expenditure in the CIES.	DR Expenditure £15.5k CR Income £15.5k	£0	£0	£0	Not material and a net nil impact on the CIES.
We identified several non-material errors in our testing of Property, Plant and Equipment (PPE).  This includes an error of £22,004.10 arising from the use of incorrect area for the main Pinkery building. This has resulted in understatement of £22,004.10. (£37,493 extrapolated)  The second error is £6,619.04 arising from rounding errors identified in EUV assets (difference between valuer's figures in the schedule and the calculated figure). This has also resulted in an understatement of £6,619.04. (£11,917 extrapolated)  The total error for all the sampled assets is £28,623.13 and the total extrapolated error for all sampled assets is £49,411.15. Both causing an understatement of Assets.	CR OCI £49.5K	DR PPE £49.5K	£49.5k decrease (OCI)	£0 increase to general fund but £49.5k increase to revaluation reserve	Not material and error is projected.
On receipt of the pension fund assurance letter, we identified a £7.8k understatement in the pension net assets. This was caused by an understatement of the funds level 3 investments of £1,929k and a corresponding overstatement of the level 2 investments of £554k. Creating a net understatement of £1,375k. ENPAs share of the fund's assets are 0.57% which means ENPAs share of the understatement is £7.8k only.	CR OCI £7.8k	DR Pension Liability £7.8k	£7.8k decrease (OCI)	£0 increase to general fund but £7.8k increase to the pensions reserve	Not material.
<b>Overall impact</b>	<b>CR £63.3k</b>	<b>DR £63.3k</b>	<b>Decrease £63.3k</b>	<b>Increase £63.3k</b>	

## D. Audit Adjustments (continued)

### Impact of prior year unadjusted misstatements

The table below provides details of adjustments identified during the prior year audit which had not been made within the final set of 2022/23 financial statements



Detail	Comprehensive Income and Expenditure Statement £000	Balance Sheet £000	Impact on total net expenditure £000	Impact on general fund £000	Reason for not adjusting
Due to an estimation difference reported to us by the pension fund auditor, there is a possible understatement of pension fund assets (and corresponding overstatement of the pension fund liability) This equated to a £12k difference in Exmoor's liability. There is a nil impact of the General Fund as the movement would be subsequently reversed to the pension reserve.	CR £12k	DR £12k	£0	£0	The possible difference is not material.
Overall impact	£12k Decrease	£12k Increase	£0	£0	

## E. Fees and non-audit services

We confirm below our final fees charged for the audit.

Audit fees	Final fee
Exmoor National Park Authority (Scale fee)	£39,417
ISA 315	£2,510
Additional fees re IFRIC14 Pension work	£1,500
<b>Total audit fees (excluding VAT)</b>	<b>£43,427</b>

We have confirmed that the audit fees as above reconcile to the financial statements note 18 'External Audit Costs'.

# F. Auditing developments

## Revised ISAs

There are changes to the following ISA (UK):

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

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

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

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

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

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

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





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5 November 2024

Dear Ben Barrett

## Exmoor National Park Authority: Auditor's reports on the financial statements

We are pleased to be able to advise you that we have completed our audit of the Authority's financial statements for the year ending 31 March 2024 and our work on your arrangements for securing economy, efficiency and effectiveness in your use of resources, together with all other work we are required to complete under the Code of Audit Practice.

We have issued an unqualified opinion on the financial statements and have not reported and significant weaknesses in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources as required by the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice and supporting guidance.

A copy of our auditor's report is attached, which includes our certificate of completion of the audit for the year ended 31 March 2024. Please include this auditor's report in your statement of accounts before publishing it on your website. Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please note that Regulation 16(1) of The Accounts and Audit Regulations 2015 requires the Authority to publish (which must include publication on its website) a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

This statement should be published as soon as reasonably practicable.

Please accept our thanks to everybody at the Authority for your help and support during this year's audit. We have set out below further details regarding the finalisation and publication of the Authority's statement of accounts, which includes the audited financial statements.

## Auditor's reports on the financial statements

We have noted your wish to publish and distribute the statement of accounts, which includes the financial statements, in electronic format. Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and the auditor cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;
- where you wish to publish or distribute the financial statements electronically (separately or within the statement of accounts), you are responsible for ensuring that the publication accurately presents the financial statements and auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the auditor's report on the financial statements should not be reproduced or referred to electronically without our written consent.

Please ensure that:

- you publish the financial statements and the auditor's report on those statements together in the statement of accounts;
- you only publish the financial statements accompanied by the "other information" provided to us before we issued our audit report and specifically referred to in our audit report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our auditor's report.

Additionally, please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please feel free to contact me if you would like clarification on any point.

Yours sincerely

*Grace Hawkins*

Grace Hawkins, Key Audit Partner

For Grant Thornton UK LLP

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### REVISED BUDGET FOR 2024/25

#### Report of the Chief Finance Officer

**Purpose of the report:** To report on the budgetary review that has been carried out at the six month point and to agree the financial strategy for the remainder of the year.

**RECOMMENDATIONS:** Exmoor National Park Authority is recommended to:

- (1) NOTE the financial performance for the first six months of 2024/25 in section 2, Appendix 1.
- (2) APPROVE the revised Budget for 2024/25 as set out in Appendix 2.
- (3) NOTE the position on the Programmes and Partnerships budget and Capital Programme as set out in Appendices 3 and 4.
- (4) NOTE the position regarding reserves as set out in Appendix 5 and the projected balance on the General Fund (including General Fund Contingency Reserve) at 31 March 2025 of £550,000 and APPROVE changes to reserves set out in section 5.
- (5) NOTE the revised Medium Term Financial Plan position 2024/25 to 2028/29 as set out in Appendix 6.
- (6) NOTE the updated position of DEFRA one-off Revenue and Capital grant in section 7, Appendix 7.
- (7) AUTHORISE the Chief Executive and Chief Finance Officer to make such adjustments as are necessary to keep within the overall budget and with the objective of transferring underspends that arise to reserves.

**Authority Priority: Achieve** – Getting best value from our resources and improving our performance - Finance and Performance – Financial Management.

**Legal and Equality Implications:** Local Government Act 2003, Parts 1-3 (Capital Finance, Financial Administration and Grants), Sections 1-39

Accounts and Audit (England) Regulations 2011, Part 2 (Financial Management and Internal Control)

The equality and human rights impact of the recommendations of this report have been assessed as having no adverse impact on any particular group or individual.

**Financial and Risk Implications:** The revised budget is in line with the resources made available to the Authority for 2024/25. Budgeting and financial arrangements are in place to control and ensure spending is kept in line with the revised budget with a General Fund balance available to meet any unforeseen eventuality.

## 1. INTRODUCTION

1.1 The net budget for 2024/25 was based on the notified National Park Grant (NPG) for the year of £3,211,500. For the fifth year running this did not contain any inflationary change from the previous year and this is the fifth year when the grant has been at this level. 2022/23 was the first year of a three-year frozen settlement.

1.2 The budget that was formulated and approved for 2024/25 was:

	£
Core Budget	2,911,500
Contributions to Reserves	270,000
Top Sliced Programmes	30,000
<b>Total</b>	<b><u>3,211,500</u></b>

1.3 The Authority's 2024/25 budget was set at the meeting on 5 March 2024. The budget was set before we had received notification from DEFRA around the level of grant. We also did not know what the pay award would be for 2024/25.

1.4 In addition, in early April 2024, DEFRA gave notification of a one-off, in-year, additional grant of £500,000 for each NPA. The £500,000 had to be split equally between capital and revenue spend.

1.5 When the budget was set, funds were found for Modernisation support for the recently completed Business Review, continued investment in the authorities Estate and a continued investment in meeting the costs of removing trees impacted by Ash Die-Back. Top-sliced support was made available for Exmoor Hill Farming Network, Tourism Support, STEAM and SERC/DBRC records. (Appendix 3).

1.6 The opportunity was taken to make changes across the organisation, to realign structures and staffing to deliver the priorities that government expects of National Park Authorities. The budget set out in Appendix 2 reflects the Business Review structure.

1.7 Further changes to the layout include a complete revision to the subjective headings upon which budgets and actual spend are reported on. Back in 2010, when ENPA faced four years of unprecedented reductions in core grant, we refocused the organisation into 3 bubbles, Support to Land Managers, Support to National Park Users and Support to Communities and Businesses. This has served us very well for over a decade; however, this is now becoming fairly restrictive in terms of reporting to Defra, other Government departments and internally as part of our management accounts. As part of the Business Review process, our sections and cost centres have been reclassified across the following subjective headings:

- Conservation of Cultural Heritage
- Conservation of Natural Environment
- Forward Planning & Communities

- Development Management
- Promoting Understanding
- Rangers, Estates & Volunteers
- Recreation Management & Tourism
- Support Services
- Corporate & Democratic Core

## **2. MANAGEMENT ACCOUNTS AT 30 SEPTEMBER 2024**

- 2.1 A detailed review of all the core budget headings has been carried out based on the organisational management arrangements of the Authority. Budgets in the 6 months to date were discussed with all Leadership and Delivery Team members. The results of this review are contained in Appendix 1, which compares the revised budget with the original budget for the year.
- 2.2 The original budget for the year is based upon estimated or anticipated income and expenditure. The revised budget is able to adapt for actual in year financial developments. As such it reflects known changes.
- 2.3 The key challenge this year is funding the cost of the recently announced pay award and meeting the transitional costs of the Business Review.
- 2.4 Appendix 1 summarises the Management Accounts budgetary performance for the first half of 2024/25 and shows the actual spending for the year to date against the original budget. The overall position for 2024/25 is a positive variance of £330,000. Actual net spend of £54,896 against a profiled budget including reserves appropriations and external funding of £385,289. Whilst this is a significant amount, there are two sizeable elements of this positive variance. One relates to the £250,000 additional one-off sums received from DEFRA alongside £85,000 additional funding relating to the Farming in Protected Landscapes (FiPL) and specifically the Historic Buildings Restoration Grant (HBRG) which is yet to be allocated. The residual balance is a slight overspend of £4,600 which is insignificant.
- 2.5 The Business Review process was implemented to ensure the best means of meeting the budget gap and had two key drivers: the need to make savings, and the need to refocus work. This process involved regular discussions around the Business Review process and Corporate Plan priority settings. As a result, the Business Review which had an implementation date of 1 April 2024, will help to eventually improve the accuracy of budgets by identifying savings and refocusing work to deliver the priorities that government expects of National Park Authorities.
- 2.6 A significant amount of project work was initiated during 2023/24 with development phases agreed for both the Heritage Lottery Funded Pioneers Project, and the DEFRA sponsored Heart of Exmoor Landscape Recovery project. Our Estates and Woodlands team continued to deliver the Estate Strategy, with many projects underway across the Estate including at Driver and the planting of new trees and woodlands.
- 2.7 There are several variations over £10,000 between the approved budgets and the actual spend at cost centre level at the end of quarter 2, 2024/25 and these are:

### Conservation of Cultural Heritage

- This service includes the Archaeology and Historic Environment cost centre alongside the Exmoor Pioneers and SWPP MIREs projects. Overall, this category overspent by £17,924.
- The primary reason for this is due to the MIREs project recharges for quarter 2 not yet having occurred.

### Conservation of Natural Environment

- This service includes the Woodland Management and Conservation Advice cost centres, as well as the Exmoor Non-Native Invasive Species (ENNIS), Moorland Bird Survey, Farming in Protected Landscapes (FiPL) and Landscape Recovery projects. Overall, the category underspent by £121,389.
- The FiPL project funding provided support for advice and guidance, the full year FiPL allocation has been received with only the first six months spend included in Appendix 1.
- The Woodlands Management cost centre is showing an overspend of £40,200. This was principally due to spend on Ash Die Back and Hazardous Tree works and is principally a timing issue relating to top-sliced reserves amounts not being allocated until year-end.
- The Moorland Bird Survey Project is showing an overspend of £36,000 as confirmed funding from delivery partners has not yet been received.

### Forward Planning & Communities

- The underspend of £24,071 in this service is due to CareMoor donations received where an annual budget has not been set.

### Rangers, Estates and Volunteers

- The net overspend across these business areas is £116,886.
- Estates overspend is showing as £87k and this is principally related to timing differences in the receipt of Countryside Stewardship Income.
- Across the Field Services, Field Services Workshop and Ranger Teams, there is a net overspend shown of £17,088. Works recharges have not been carried out prior to the end of the reported quarter and with these included a net surplus position would be shown.
- Driver Spend of £12,764 has not yet been matched to a reserve appropriation.

### Recreation Management & Transport

- The net underspend across the Access and Recreation and Visitor Facilities cost centres totalled £20,300.

- Car park income received is received on a seasonal basis and the Management Accounts compare this on a 1/12ths basis. When comparing with the 2023/24 profile, car parking income this year is marginally ahead of budget.
- The Great Bradley Bridge project is included in the Access & Recreation cost centre with expenditure being netted off by CareMoor legacies, donations as well as other partner funding.

#### Core Funding & Partnership Fund

- The core reason this area is underspent by £281,413 is due to the one-off Capital and Revenue sums received from DEFRA totalling £250,000.
- 2.8 The Revised Budget presented does not foresee other significant under or overspends for the remainder of 2024/25. Should these arise at year end, recommendation 7 provides the mechanism whereby the Chief Finance Officer and Chief Executive use the General Fund and reserves to meet any overspend and receive underspend to supplement reserves for future spending periods.

### **3 KEY THEMES WITHIN THE REVISED BUDGET**

- 3.1 The approach when recommending the revised budget is to review the Core Budget, contributions to reserves and top-sliced programmes to ensure that resources can be reallocated between pressures and underspends arising in year.
- 3.2 Significant changes have been made to the build of the revised Budget in 2024/25 to bring in all project funding and expenditure. Historically, project funding and associated expenditure has been excluded from the Budget and the Medium-Term Financial Plan as the position on these items was generally netted to zero. However, for 2024/25 this has all been estimated and factored in.
- 3.3 Whilst inflation has recently fallen, the impacts on it post-pandemic and during the unrest across the world are still being felt. National Park Grant is likely to remain uninflated and the recent announcement of the cost of living pay award for staff of an average of 3.9% is greater than our budget assumptions of 3%.
- 3.4 The pay award was implemented in November 2024 and was backdated to the start of the year. The pay award was higher than the original budget, but additional resources were found when we set the revised budget. Additionally, the Business Review was brought into play at the tail end of the calendar year and whilst it will primarily impact from the 1 April 2024, there were some transitional effects in the last two quarters of 2023/24.
- 3.5 The revised budget is constructed on the follow-up from quarter 2 Management Accounts meetings with the Leadership and Delivery Team budget managers. The process has been particularly challenging this year following the completion of an overly protracted audit process and the preparation and planning for the replacement of our financial systems and processes. The revised budget is set out for approval within Appendix 2, the budget nets to nil.

#### **4. TOP- SLICED PROGRAMMES, PARTNERSHIPS AND CONTRIBUTIONS TO RESERVES**

- 4.1 When the revenue budget for the year was set, the top sliced element ('Programmes') was agreed at £30,000 and £270,000 was added to reserves. Appendix 3 sets out the current position of the Programmes, Partnerships and Contributions to Reserves Budget. Alongside the allocations that were made for the current year, the Authority is also delivering against prior year approvals.
- 4.2 No changes are anticipated to the contributions to reserves and top-sliced programmes as agreed in the 2024/25 budget process. These areas have been reviewed with the relevant Leadership Team member as part of the mid-year budget reviews.
- 4.3 Whilst several projects are underway, and a reasonable proportion of the available Programmes budget is committed at the time of writing it is likely that the full budget will not be spent by 31 March 2025. The treatment of underspends will be considered as part of the year end processes.

#### **5. REVIEW OF CAPITAL SPEND AND RESERVES**

- 5.1 An intrinsic part of the budgetary process is the Capital Programme/Capital Budget. These detail planned spend on assets over the financial year and, importantly, how they are due to be financed thereby providing greater attention to spend on assets and highlights the liabilities that come alongside property ownership.
- 5.2 Appendix 4 shows the existing capital approvals and budget for 2024/25. The existing capital approvals table highlights the extent of ongoing investment in assets we are undertaking.
- 5.3 Members will note that the schemes detailed in Appendix 4 are part funded from capital receipts. This has been made possible by the decision of the Authority in February 2023 to seek disposal of certain assets. If receipts are not generated in time, then funds will have to be found from an alternative source.
- 5.4 Please note that the capital budget contains assumptions over the future accounting treatment of the schemes described. However, when the accounts are closed there may be other schemes not included that will be treated as capital and schemes shown as capital in Appendix 4 that are not actually capitalisable. Funding decisions may also change at the year-end depending on the availability of capital receipts. Members will have full transparency on the final accounting and funding decisions regarding capital spend. There are no changes proposed to the Capital Budget for 2024/25
- 5.5 Total reserves at the start of the 2024/25 year stood at £3,493,422 Projections for the current and the forthcoming two-year period are shown in Appendix 5.
- 5.6 The Environmental Resilience reserve is funding the roll out of LED lights, completion of the final stage of secondary double glazing at Exmoor House as well as enhanced battery capability at Pinkery. No capital works have yet been completed at Driver Farm, but surveys have been undertaken, views have been sought and options are being developed.
- 5.7 An amount of £25,000 per annum was proposed into the Corporate Equipment and Vehicle Replacement Reserve (CEVR). The balance on this reserve was £147,000 on



1 April 2024. During 2024/25 this has funded the purchase of Kubota tracked excavator for the Field Services Team (£8,000 after part-exchange), the replacement of two pool cars with Nissan Leaf EVs (£28,000 for both vehicles) and the replacement of the volunteer engagement Volkswagen Caddy with a 9-seater Citroen eSpacetourer EV (£32,000). Additionally, a Ranger Land Rover was replaced with an Isuzu DMAX diesel vehicle (£30,000) Sales proceeds from the sale of vehicles will be recycled through the CEVR to support future purchases.

5.8 Members will observe that reserves will undergo further review and updating as part of the development of the 2025/26 Medium Term Financial Plan and revenue budget. This will be presented to the Authority at the March National Park Authority meeting.

5.9 The projected balance of £550,000 on the General Fund Reserves (General Fund and Contingency Fund – General) is consistent with the Medium-Term Financial Plan. This is the balance held to meet any unforeseen or exceptional items of expenditure and to provide working capital and is the equivalent of one month's operating costs.

## 6. **FINANCIAL OUTLOOK AND CAPABILITY (Review of MTFP, Appendix 6)**

6.1 The setting of the revised budget also provides the opportunity to reflect on the Authority's longer-term financial position and deliver savings or adjust priorities if the need or desire is there.

6.2 The Authority has for several years been experiencing stagnating funding or grants that have not kept pace with inflation. The Authority's response to this so far has been to seek to maintain service levels while achieving efficiencies and increasing alternative sources of income.

6.3 The budget was set for 2024/25 on the back of a comprehensive authority wide spending review. The Authority had a balanced budget for 2024/25, proposals for a balanced budget in 2025/26 and increasing deficit positions in future years (£31,000 in 2026/27, £66,000 in 2027/28 and £123,000 in 2028/29).

6.4 Appendix 6 contains a recast Medium-Term Financial Plan. The original figures for 2024/25 are included, and projected columns for 2025/06 through to 2028/29. Future year projections per the revised MTFP position are as follows:

<b>£000s</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
National Park Grant	3,211	3,211	3,211	3,211	3,211
Other Income	3,184	3,175	3,218	3,281	3,345
<b>Total Income</b>	<b>6,395</b>	<b>6,386</b>	<b>6,429</b>	<b>6,492</b>	<b>6,556</b>
Budget Expenditure	6,095	6,211	6,308	6,404	6,502
Programmes, Partnerships and Reserves	300	175	175	175	175
<b>Total Expenditure</b>	<b>6,395</b>	<b>6,386</b>	<b>6,483</b>	<b>6,579</b>	<b>6,677</b>
Savings Yet to Be identified	-	-	(54)	(87)	(121)

## 7. DEFRA ONE-OFF REVENUE AND CAPITAL ALLOCATIONS

- 7.1 Following the approval of the 2024/25 Budget and MTFP by Members, DEFRA announced 2 elements of one-off funding for the 2024/25 year, unfortunately formal confirmation of these amounts was received after the 2024/25 budget and MTFP was approved by Members. The funding comprises £250,000 of revenue funding and £250,000 of capital funding.
- 7.2 Whilst both amounts are un-ringfenced, there is a steer from DEFRA for the spend to be matched on their current priorities. Delivery Team members were asked to provide potential schemes to utilise these funds, the schemes were then reviewed by Leadership Team and approved by Members at the July 2024 Authority meeting. A list of the proposed schemes including some of the justification is included at Appendix 7, along with brief update on spend progress in the note's column.
- 7.3 The Revenue schemes are as follow:

<b>Scheme</b>	<b>Amount £000</b>
Exford Tree Nursery	5
Air Quality Study	50
Additional Communications Support	15
Additional Project Management Resource	15
Additional Ecology Resource	48
Local Plan Support	100
Historic Environment SLA with Cornwall Council	2
Complete Design Guide	15
<b>Total:</b>	<b>250</b>

- 7.4 The Capital schemes are as follows:

<b>Scheme</b>	<b>Amount £000</b>
Pinkery Drive	50
Driver Farm	100
Planning System Replacement	25
Pinkery Energy Efficiency and Accessibility Arrangements	50
Lynmouth Centre Toilet Refurbishment	20
Exmoor House Roof Condition Survey	5
<b>Total</b>	<b>250</b>

- 7.5 Members are requested to note the progress on the revenue and capital schemes.

## **8. CONCLUSION**

- 8.1 Our revenue budget, reserves and capital plans are a significant resource in the underpinning and supporting delivery of our 6 corporate priorities as established in the Corporate Strategy 2023-26:

Our Priorities:

1. A clear response to the nature and climate crises
  2. A welcoming place for all, improving people's health and well-being
  3. A cared for landscape and heritage
  4. A place with flourishing, vibrant, communities and businesses
  5. A highly performing Estate, delivering National Park Purposes
  6. A great organisation to work for
- 8.2 The Authority has an excellent record of managing its financial affairs within the resources that are made available and that it is able to generate. The review of budget progress to date and the recast of our Medium-Term Financial Plan continues this effective stewardship. The resources detailed in this paper are essential in ensuring that we can continue to be a viable enabling organisation that is ambitious and at the forefront of planning for the future.

**Ben Barrett**  
**Chief Finance Officer**  
**November 2024**

Section	Budget Heading	2024/25 Original Budget £	2024/25 Year to Date Budget £	2024/25 Reserves Transfers and External Funding £	2024/25 Actual to 30 September 2024 £	Variance between 24/25 Year to Date Budget and 24/25 Actual to 30 September 2024	Notes
Conservation of Cultural Heritage	Archaeology & Historic Environment	105,200	58,700	41,629	103,309	-2,980	Additional SLA set-up fees to be met from reserve
	Exmoor Pioneers (Project)	0	0	31,292	35,396	-4,104	Matching of Project funds to Expenditure incurred
	SWPP MIREs (PROJECT)	0	0	0	10,840	-10,840	Quarterly Recharge income for July-September due
Conservation of Cultural Heritage Total		105,200	58,700	72,921	149,545	-17,924	
Conservation of Natural Environment	Woodlands	68,800	34,400	22,700	97,300	-40,200	Ash Die Back and Hazardous Tree Works £18.5k. Expenditure on Countryside Stewardship (CS) activities without the matching contributions having been received.
	Landscape Recovery (Project)	0	0	22,000	21,958	42	
	ENNIS (Project)	0	0	20,900	20,728	172	
	Moorland Bird Survey (Project)	0	0		36,116	-36,116	Funding to be confirmed and accessed
	Farming in Protected Landscapes (FiPL) Project	0	0	158,098	-40,832	198,930	HBRG sums received of £225k, majority not yet paid out)
	Conservation Advice	129,300	109,650	33,020	144,109	-1,439	Reserves figure is FiPL contributions towards Sowing The Seeds Project
Conservation of Natural Environment Total		198,100	144,050	256,718	279,379	121,389	
Forward Planning & Communities	Planning & Community	100,400	50,200	4,700	51,493	3,407	
	CareMoor (Project)	0	0	0	-14,726	14,726	No estimate factored in for CareMoor
	Rural Enterprise	125,600	62,800		56,862	5,938	Dark Skies Festival income £2k greater than expenditure. Part-year vacancy on post £3.9k
Forward Planning & Communities Total		226,000	113,000	4,700	93,629	24,071	
Development Management	Development Management	314,800	157,400	19,000	171,345	5,055	Planning Fee income tracking below profiled budget.
Development Management Total		314,800	157,400	19,000	171,345	5,055	
Promoting Understanding	National Park Centres	187,800	93,900	13,300	100,069	7,131	Seasonal profile of income and expenditure (not 1/12ths), overall centre income tracking slightly below 2023/24.
	Grants and Contributions	3,700	3,600		3,500	100	
	Pinkery	300	150	0	-3,264	3,414	Includes £3k donation towards Firepit
	Media & Communication	98,200	49,100		51,375	-2,275	
	Education & Interpretation	93,100	46,550	23,050	84,461	-14,861	Contribution from Projects not yet factored in
Promoting Understanding Total		383,100	193,300	36,350	236,141	-6,491	
Rangers, Estates & Volunteers	Rangers	128,600	92,800	29,900	123,143	-443	
	Field Services	223,800	142,650	78,242	224,174	-3,282	Awaiting internal recharge income to be processed
	FST Workshop	0	0	0	13,363	-13,363	Awaiting Quarter 2 (July-September) recharges to be carried out
	Estates	-195,200	-97,600	11,300	1,052	-87,352	Awaiting CS Income (and other contributions) for year £89k
	Driver (Project)				12,764	-12,764	East barn Architects fees £6.3k Remainder relate to Driver surveys - to be met from Estates reserve
	Get Involved Programme (Project)	0	0	0	957	-957	
	Volunteer Engagement	68,600	34,300	31,591	64,416	1,475	
Rangers, Estates & Volunteers Total		225,800	172,150	151,033	439,869	-116,686	
Recreation Management & Transport	Access & Recreation	82,800	49,400	143,517	193,262	-345	
	Visitor Facilities	400	200	0	-20,445	20,645	Seasonal Profile of Car Park Income received
Recreation Management & Transport Total		83,200	49,600	143,517	172,817	20,300	
Support Services	Finance	94,900	27,750	-1,500	45,454	-19,204	Insurance payments (£57k) awaiting journal transfer across cots centres, offset by interest income £38k over and above profiled estimate.
	Human Resources & Performance	171,100	85,550		78,703	6,847	Budget included estimate for additional Corporate Support post £5k, current underspend to profile on postage and printing and stationery £2k.
	ICT & GIS Services	252,100	142,050		131,977	10,073	Geographical Information System annual charges awaited
	Legal Services	70,000	35,000		18,932	16,068	Awaiting DCC 1st six months charge
	Facilities	188,600	94,300	17,300	115,942	-4,342	Full year Business Rates paid at start of year, Roofing repairs of £6k included
Support Services Total		776,700	384,650	15,800	391,008	9,442	
Corporate & Democratic Core	Corporate Management	405,500	203,950		200,063	3,887	Awaiting back date of 2.5% pay award
	Historic Pensions Contributions	78,400	38,000		31,380	6,620	Timing difference on payments
	Corporate Subscriptions	18,500	9,250		11,020	-1,770	
	Members	96,200	48,100		47,013	1,087	
Corporate & Democratic Core Total		598,600	299,300	0	289,476	9,824	
Core Funding & Partnership Fund	National Park Grant	-3,211,500	-1,926,900		-2,176,900	250,000	Relates to DEFRA One-Off additional Revenue and Capital allocations
	Reserves Transactions	270,000	25,000		0	25,000	Majority of reserve transactions processed at year-end
	Partnership Fund Top-Sliced	30,000	15,000		8,587	6,413	Timing difference on spend profile
Core Funding & Partnership Fund Total		-2,911,500	-1,886,900	0	-2,168,313	281,413	
Total Core Budget		0	-314,750	700,039	54,896	330,393	Primarily DEFRA One-off Revenue, Capital and FiPL HBRG allocations.

Section	Budget Heading	2024/25 Original Budget £	2024/25 Revised Expenditure £	2024/25 Revised Income £	2024/25 Revised Budget £	Variance between 24/25 Revised and Original Budgets	Notes
Conservation of Cultural Heritage	Archaeology & Historic Environment Exmoor Pioneers (Project) SWPP MIREs (PROJECT)	105,200	151,900 10,000 46,500	-48,800 -10,000 -46,500	103,100	-2,100	
Conservation of Cultural Heritage Total		105,200	208,400	-105,300	103,100	-2,100	
Conservation of Natural Environment	Woodlands Landscape Recovery (Project) ENNIS (Project) Moorland Bird Survey (Project) Farming in Protected Landscapes (FiPL) Project Conservation Advice	68,800    129,300	159,600 46,800 39,400 78,100 813,200 274,100	-90,300 -46,800 -39,400 -78,100 -813,200 -144,400	69,300 0 0 0 0 129,700	500 0 0 0 0 400	23/24 included LT post, 24/25 income is £90k Grant Funding support
Conservation of Natural Environment Total		198,100	1,411,200	-1,212,200	199,000	900	
Forward Planning & Communities	Planning & Community CareMoor (Project) Rural Enterprise	100,400  125,600	99,500 30,000 131,700	0 -30,000 -8,500	99,500 0 123,200	-900 0 -2,400	
Forward Planning & Communities Total		226,000	261,200	-38,500	222,700	-3,300	
Development Management	Development Management	314,800	507,300	-194,800	312,500	-2,300	Reduced establishment expenditure
Development Management Total		314,800	507,300	-194,800	312,500	-2,300	
Promoting Understanding	National Park Centres Grants and Contributions Pinkery Media & Communication Education & Interpretation	187,800 3,700 300 98,200 93,100	441,100 3,700 186,500 124,400 158,200	-256,700  -186,500 -23,000 -63,600	184,400 3,700 0 101,400 94,600	-3,400 0 -300 3,200 1,500	Increased income estimates across the three National Park Centres Increased establishment expenditure supported by DEFRA 1-Offs Increased establishment expenditure
Promoting Understanding Total		383,100	913,900	-529,800	384,100	1,000	
Rangers, Estates & Volunteers	Rangers Field Services  FST Workshop  Estates Driver (Project) Get Involved Programme (Project) Volunteer Engagement	128,600 223,800   -195,200  68,600	200,000 375,000  54,300  212,100  69,300	-73,000 -153,500  -45,000  -391,000  -2,000	127,000 221,500  9,300  -178,900 0 0 67,300	-1,600 -2,300  9,300  16,300 0 0 -1,300	Increased recharge income to support extended Ranger staff team Net of increased internally generated income above inclusion of Fixed Term posts New cost centre following TUPE of service in-house. Residual costs after recharging vehicle and equipment maintenance charges across services Increased budget for surveys and pre-contract works Revised includes contribution from Exmoor Pioneers project towards a establishment expenditure
Rangers, Estates & Volunteers Total		225,800	910,700	-664,500	246,200	20,400	
Recreation Management & Transport	Access & Recreation Visitor Facilities	82,800 400	280,000 95,400	-193,000 -95,000	87,000 400	4,200 0	Increased establishment expenditure in respect of support post
Recreation Management & Transport Total		83,200	375,400	-288,000	87,400	4,200	
Support Services	Finance  Human Resources & Performance  ICT & GIS Services Legal Services Facilities	94,900  171,100  252,100 70,000 188,600	212,300  159,800  250,700 70,000 215,100	-150,000  0  0 0 0	62,300  159,800  250,700 70,000 215,100	-32,600  -11,300  -1,400 0 26,500	Significant increase in bank interest offsetting increased in finance system running costs and fixed-term establishment support Reduction in establishment costs with 2-day per week staffing contingency removed and amendments to remaining staff working arrangements. Slight increased in ICT Hardware replacement budget Increase in premises costs budget to meet increased utility and planned maintenance expenditure
Support Services Total		776,700	907,900	-150,000	757,900	-18,800	
Corporate & Democratic Core	Corporate Management Historic Pensions Contributions Corporate Subscriptions Members	405,500 78,400 18,500 96,200	405,500 78,400 18,500 96,200		405,500 78,400 18,500 96,200	0 0 0 0	Includes Leadership Team posts (previously within services)
Corporate & Democratic Core Total		598,600	598,600	0	598,600	0	
Core Funding & Partnership Fund	National Park Grant Reserves Transactions Partnership Fund Top-Sliced	-3,211,500 270,000 30,000	 270,000 30,000	-3,211,500	-3,211,500 270,000 30,000	0 0 0	Appendix 3 Appendix 3
Core Funding & Partnership Fund Total		-2,911,500	300,000	-3,211,500	-2,911,500	0	
Total Core Budget		0	6,394,600	-6,394,600	0	0	

**EXMOOR NATIONAL PARK AUTHORITY  
ANALYSIS OF PROGRAMMES, PARTNERSHIPS AND  
CONTRIBUTIONS TO RESERVES**

**2024/25**

ORIGINAL BUDGET	<b>300,000</b>
<b>LESS: Contributions to Reserves</b>	
Woodlands - ADB	25,000
Corporate Equipment & Vehicle Replacement	25,000
Estates Capital Projects	50,000
Modernisation	100,000
Internship & Trainee Fund	20,000
Partnership Plan & State of the Park Development & Surveys	25,000
Local Plan	25,000
	<b>270,000</b>
<b>LESS: Top sliced Programmes</b>	
Tourism	10,000
Hill Farm Network	5,000
Website Development	5,000
SERC/DBRC Bio-records	5,000
STEAM	5,000
	<b>30,000</b>
<b>2024/25 Programmes &amp; Partnership Fund</b>	<b>300,000</b>

## Exmoor National Park Authority 2024/25 Capital Programme

### Pre existing approvals

Scheme	Amount	Method of funding	Name of funding source	Status
Valley of rocks car park improvements	12,000	revenue	estates reserve	Completed
Electric Minibus	25,000	revenue	Corp Equipment reserve	Completed
Accessibility Grant	42,000	external grant	Defra	Ongoing
Rights of Way Maintenance	80,000	external grant	County Councils	Ongoing
Display Trailer	7,000	external grant	Visitor Economy Support Programme	
Secondary double glazing Exmoor House	28,000	revenue	Environmental Resilience Reserve	Completed
Pinkery decarbonisation	30,000	revenue	estates reserve	Completed
Pinkery decarbonisation	115,000	external grant	Salix - Treasury	Completed
Pinkery decarbonisation	31,000	revenue	Environmental Resilience Reserve	Completed
Pinkery Roof	62,000	revenue	estates reserve	Not yet commenced
Lynmouth NPC external work	15,000	revenue	estates reserve	Completed
Driver Farm	50,000	revenue	estates reserve	Ongoing
Dulverton NPC Roof/ Offices	15,000	revenue	estates reserve	
Adits and mines	40,000	revenue	estates reserve	Ongoing
Bye Wood	50,000	external grant	Forestry Commission	Completed
Photocopiers	12,000	revenue	Corp Equipment reserve	Completed
Rights of way - cap maint	80,000	external grant	row reserve	Ongoing
Weir Cleave	20,000	revenue	part capital	Ongoing
Tarr Steps bore hole	20,000	receipts	estates reserve	Completed
Pinkery water system	40,000	receipts	estates reserve	Ongoing
Corp equipment reserve	50,000	revenue	Corp equipment reserve	Ongoing
Car park improvements	30,000	receipts	estates reserve	Ongoing

**854,000**

### Capital schemes to be approved as part of 2024/25 MTFP

Driver Farm	740,000	receipts/reserve/FiPL	Mixed
Corp equipment reserve	25,000	revenue	Corp equipment reserve

**765,000**

EXMOOR NATIONAL PARK AUTHORITY  
ANALYSIS OF RESERVES

	Balance 31/03/24	2024/25 Budget Allocations	Current Balance	Transfers to/(from) Reserves 2024/25	Transfers to/(from) Reserves 2025/26	Transfers to/(from) Reserves 2026/27	Projected Balance 31/03/27
	£	£	£	£		£	£
REVENUE EARMARKED RESERVES							
<b><u>Support to Land Managers</u></b>							
Ashcombe Gardens	9,743		9,743				9,743
Archaeology	39,670		39,670	-8,000	-8,000	-8,000	15,670
Exmoor Pioneers	73,787		73,787	-65,000			8,787
Heritage Projects	27,397		27,397	-5,000			22,397
Deer Monitoring Study	13,424		13,424				13,424
Woodland Mgt Reserve	63,762	25,000	88,762	-49,000	-25,000		14,762
Ennis	14,292		14,292				14,292
Rights of Way	192,452		192,452	-38,000	-30,000	-30,000	94,452
Active Travel Grant	100,000		100,000	-25,000	-75,000		0
<b><u>Support to National Park Users</u></b>							
Caremoor For Exmoor	456,644		456,644	-175,000	-75,000	-75,000	131,644
National Park Centres spend to save	31,236		31,236	-5,000	-15,000	-5,000	6,236
Engagement & Outreach	21,306		21,306	-15,000			6,306
<b><u>Support to the Community and Business</u></b>							
Development of Planning Service	53,259		53,259	-35,000			18,259
Section 106 Agreements	86,400		86,400	-25,000	-25,000	-25,000	11,400
Planning Skills Delivery Fund	78,255		78,255	-78,255			0
Conserv Area Appraisals & Neighbourhd Plan	12,283		12,283				12,283
Rural Enterprise	78,518		78,518				78,518
<b><u>Strategy &amp; Performance</u></b>							
Environmental Resilience	20,381		20,381	4,619			25,000
IT and Web Development	86,975		86,975	-20,000	-20,000	-20,000	26,975
ERP Replacement	50,000		50,000	-50,000			0
Corporate Equipment & Vehicle Replacement	147,250	25,000	172,250	-80,000	-30,000	-30,000	32,250
Planning Policy (Local Plan)	135,035	25,000	160,035	95,000	-100,000	-100,000	55,035
Research & Development (Partnership Plan)	46,901	25,000	71,901	-5,000	-50,000		16,901
Modernisation	162,621	100,000	262,621	-175,000			87,621
Internship and Trainee Fund	0	20,000	20,000				20,000
Corporate Subscriptions	10,000		10,000	-10,000			0
Capital Development Reserve	100,000		100,000				100,000
Authority Estate	308,277	50,000	358,277	240,000	-400,000	-50,000	148,277
	2,419,868	270,000	2,689,868	-523,636	-853,000	-343,000	970,232
PROGRAMMES & PARTNERSHIPS							
Programmes - fixed term	39,126		39,126	-15,000			24,126
Partnership Fund/ small grants scheme	30,748	25,000	55,748	-10,000	-10,000	-10,000	25,748
	69,875	25,000	94,875	-25,000	-10,000	-10,000	49,875
GENERAL FUND AND CONTINGENCIES							
General Fund	227,094		227,094	22,906			250,000
Contingency Fund - General	349,966		349,966	-49,966			300,000
Contingency Fund - Legal	426,620		426,620				426,620
	1,003,679	0	1,003,679	-27,060	0	0	976,619
TOTAL RESERVES	3,493,422	295,000	3,788,422	-575,696	-863,000	-353,000	1,996,726



Exmoor National Park Authority  
 Medium Term Financial Plan 2024/25 - 2028/29

		Original	Revised	Projected	Projected	Projected	Projected
	2023/24 Original £'000	2024/25 Projected £'000	2024/25 Projected £'000	2025/26 Projected £'000	2026/27 Projected £'000	2027/28 Projected £'000	2028/29 Projected £'000
<b>Income</b>							
<b>National Park Grant Income (Defra) - including one off funding</b>	<b>3,211</b>	<b>3,211</b>	<b>3,211</b>	<b>3,211</b>	<b>3,211</b>	<b>3,211</b>	<b>3,211</b>
- Fees - planning,	103	116	116	121	124	127	130
- Fees - car parks	85	95	95	100	105	110	115
- Interest earned	80	60	150	120	100	100	100
- Rents	190	197	197	195	199	203	207
- Grants & Contributions	154	370	2,078	2,120	2,162	2,205	2,249
- National Park Centre Sales Income	110	121	152	120	123	126	129
- Rights of Way Income	155	155	155	155	155	155	155
- Pinkery Trading Income	145	152	187	191	196	201	206
- Other	36	45	54	54	54	54	54
<b>Total:</b>	<b>1,058</b>	<b>1,311</b>	<b>3,184</b>	<b>3,175</b>	<b>3,218</b>	<b>3,281</b>	<b>3,345</b>
<b>Total Income</b>	<b>4,269</b>	<b>4,522</b>	<b>6,395</b>	<b>6,386</b>	<b>6,429</b>	<b>6,492</b>	<b>6,556</b>
<b>Expenditure</b>							
<b>Pay</b>							
Current Establishment (excluding Pinkery)	2,682	2,814	3,456	3,560	3,632	3,704	3,777
Pension Costs - Fixed Element	75	78	78	78	81	84	87
<b>Target Pay Budget</b>	<b>2,757</b>	<b>2,892</b>	<b>3,534</b>	<b>3,638</b>	<b>3,713</b>	<b>3,788</b>	<b>3,864</b>
<b>Non-Pay</b>							
Member costs	98	96	96	98	99	100	101
Premises costs	223	232	262	267	270	273	276
Insurance	53	57	57	60	61	62	63
Travel / vehicle costs	98	99	109	111	113	115	117
Equipment	64	75	110	111	112	113	114
Contracted work (e.g. project expenditure, audit fees, legal services)	234	262	1,361	1,388	1,391	1,394	1,397
Grants and contributions	7	4	4	-	-	-	-
Subscriptions	22	24	24	24	24	24	24
National Park Centre Cost of Goods Sold	65	75	94	72	74	76	77
Consumables	62	60	57	60	61	62	63
ICT Expenditure	72	75	81	70	71	72	73
Communications	27	24	24	24	25	26	27
Toilet & car park costs	94	95	95	97	98	99	100
Pinkery	145	152	187	191	196	201	206
<b>Total non-pay budget</b>	<b>1,264</b>	<b>1,330</b>	<b>2,561</b>	<b>2,573</b>	<b>2,595</b>	<b>2,617</b>	<b>2,639</b>
<b>Total Budget</b>	<b>4,021</b>	<b>4,222</b>	<b>6,095</b>	<b>6,211</b>	<b>6,308</b>	<b>6,404</b>	<b>6,502</b>
<b>Programmes, Partnerships &amp; Contributions to Reserves</b>							
Contributions to Reserves	182	270	270	115	115	115	115
Top Sliced Programmes	66	30	30	30	30	30	30
Partnership Fund - small grants scheme/ Contingency	0			30	30	30	30
<b>Total available Programmes &amp; Partnerships Budget</b>	<b>248</b>	<b>300</b>	<b>300</b>	<b>175</b>	<b>175</b>	<b>175</b>	<b>175</b>
<b>Total expenditure</b>	<b>4,269</b>	<b>4,522</b>	<b>6,395</b>	<b>6,386</b>	<b>6,483</b>	<b>6,579</b>	<b>6,677</b>
<b>Savings yet to be identified</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-54</b>	<b>-87</b>	<b>-121</b>



DEFRA One-Off Grant Funding in 2024/25

CAPITAL ITEMS								
Project	Section	Justification	Benefits	Risks	Other Resource Available	Revenue/Capital	Estimated Cost	Progress at 30 September 2024
<b>Pinkery Drive</b> repair/reinstatement	Access, Engagement Estates	Impacting on customer access to Pinkery. Potential liability for vehicle repair claims. Potential to install cattle grid - link to future management at Driver Farm.	Improved access to Pinkery, reduction in potential claims from users	Conservation impact, procurement process	No (although RoW reserve potential?)	Capital	50,000	Project Planning initiated. Likely spend in early 2025/26
<b>Driver Farm</b> contribution to capital works	Access, Engagement Estates	Corporate cross-cutting project. Sale of East Anstey progressing slowly	Corporate Priority	Conservation impact, procurement process	No (hand-in-hand with East Anstey sale)	Capital	100,000	Committed, spend will occur in 2025/26
<b>Planning Agile System Replacement</b> (£53k in Planning Development Reserve at year-end 23/24)	Climate Nature Communities	Support costs for Agile system replacement which is due early 2025.	Support credible Planning System replacement		Yes (Development of Planning Service Reserve)	Capital	25,000	Project agreed - procurement commencing. Spend in Q4 2024/25
<b>Pinkery Energy Efficiency and Accessibility People Flow Arrangements</b> (Courtyard, corridor, reception arrangements) Also potential for further solar-thermal and additional PV.	Access, Engagement Estates	The full list of required decarbonisation works fell partially outside the Salix loan funding. It was also felt that a reorganisation of the inner courtyard space would greatly benefit accessibility and the visual aspects of the site.	Accessibility, use of other Access, diversity and inclusion. Carbon savings along with enhanced educational offering.	Need to properly scope out required works	Yes (Some Estates reserve pots, Environmental Resilience Reserve)	Capital	50,000	Project Planning initiated. Likely spend in early 2025/26
<b>Lynmouth Centre Toilet Refurbishment</b>	Enterprise Operations	Toilets are now becoming dated and requiring frequent repair	Improved visitor experience, reduced spend on maintenance	Timing of works is critical as centre is open year round	No (Not really within centre Spend to Save Reserve - fund within other resources)	Capital	20,000	Vired budget to meet cost of failed heating system. Spend likely in Q4 2024/25
<b>Exmoor House Roof</b> - condition survey	Enterprise Operations	Need to have an understanding of future repairs required and timescale to be able to phase major capital works	Better understanding of repair requirements, being able to phase works and allocate spend across the medium term	Bats may impact on this timing	Minor estates reserves	Capital	5,000	Spend programmed for Q4 2024/25
Total							250,000	
REVENUE ITEMS								
<b>Air Quality Study</b>	Climate Nature Communities	Natural England will not fund this, essential for support planning policy	Will give clear data on a significant planning and conservation issue.	Timing of works	No (Possible match funding from other bodies)	Revenue	50,000	Spend programmed in Q3 2024/25
Additional <b>Communications Support</b> 1day per week. Could include fundraising /crowdfunding campaign element.	Enterprise Operations	1 day per week additional of Senior Comms Officer to support Comms/ fundraising and crowd-funding element of team/CareMoor legacies and wills	Possibility of supporting Income Generation	Currently reliant on one member of staff	Yes (Modernisation reserve and core budget)	Revenue	15,000	Spend occurring. Budget will cover post for 2024/25 and part 2025/26
Additional <b>Project Management Resource.</b> Remanufacturing Project pages on SharePoint, bid-writing, linking to Project Pipeline and DT members to develop projects.	Enterprise Operations	Co-ordinating role will provide support and latency across teams and supports Corporate Plan cross-cutting strategic aims	Co-ordinating role will provide support and latency across teams and supports Corporate Plan cross-cutting strategic aims	Dependant on cross-team working.	Yes (possible use of Modernisation Reserve)	Revenue	15,000	Spend programmed in. Will be required Q1 2025/26 onwards
Contribution to <b>extra Ecology Resource</b> (AF/CR). Grade F FT for 2 years to cover Landscape Development Work. SSSI monitoring. Paper inbound)	Climate Nature Communities	Support ecology. Some match funding from other sources (e.g.BNG)	Some budget elsewhere	What happens at end of 2 year period (redundancy costs to be built in). Need ecologist for estate (e.g. bat surveys etc)	Yes (some match funding towards this)	Revenue	48,000	Funding covers two years of post. Started in Q2 2024/25
<b>Local Plan Support</b> (£135k in reserve at year end 23/24 but that includes BNG).	Climate Nature Communities	Extra resource in team to support this required.	Support Local Plan process. Needs to review occupancy criteria, windows (upvc etc)	Needs to be formally costed with pay scales, grades and length of project.	Yes (Local Plan Reserve)	Revenue	100,000	Funding added to Local Plan reserve. Majority of spend will occur in 2025/26 and 2026/27
<b>Historic Environment</b> - SLA with Cornwall Council to cover until end of June. Hoping to get capacity funding from Historic England for heritage at risk and to cover archaeology advice into planning Historic England advice stalled on this. No progress or provision for archaeology advice after June.	Access, Engagement Estates	25% match funding - a day per week from HER post. If Historic England doesn't go forward then we will be very short on arch support. Possibility of using Modernisation Reserve towards this.	At risk monitoring and repair programme delivery	Will need to find funding for a larger package if HE Capacity Funding is not forthcoming.	Yes (some match funding available)	Revenue	2,000	Majority of allocation spent in Q1 and Q2 2024/25
<b>Complete Design Guide</b> - potentially to include highway / public realm guidance	Climate Nature Communities	Provides a tool-kit of design principles	Helps to maintain the distinctive natural beauty of the National Park area. Provides a framework to ensure that any new development within the park aligns with its unique environmental, historical, and aesthetic values.	May require additional resource. Timing of agreement of the design guide may impact on decisions.	Part (Local Plan reserve exists)	Revenue	15,000	On hold - to be progressed in Q4 2024/25.
<b>Tree Nursery</b>	Access, Engagement Estates	Expecting Pioneers contribution however that project will not have started prior to required spend on Nursery	Ability to complete Tree Nursery on-time and re-assign projected Pioneers contribution to other activities	Delay may impact on the nursery to be set-up within project timescales.	Yes (Timing of resource availability may be the issue)	Revenue	5,000	Allocation spent in Q2 2024/25
DEFRA One-Off Grants 2024/25							Total	250,000

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### TREASURY MANAGEMENT MID-YEAR REPORT

#### Report of the Chief Finance Officer

**Purpose of Report:** To report to members on Treasury Management Performance for the first six months of the 2024-25 financial year

**Recommendation:** The Authority is recommended to NOTE the Treasury Management mid-year report for the first six months of 2024/25.

**Authority Priority:** Achieve by providing core services; getting best value from our resources; and improving our performance.

**Corporate Strategy Reference:** The actions contained within this report underpin all six corporate priority areas. Appendix 3: Use of our Resources

**Legal and Equality Implications:** Section 65(4) Environment Act 1995 – provides powers to the National Park Authority to *“do anything which in the opinion of the Authority, is calculated to facilitate, or is conducive or incidental to-*

*(a) The accomplishment of the purposes mentioned in s. 65 (1) [National Park purposes]*

*(b) The carrying out of any functions conferred on it by virtue of any other enactment.”*

The Local Government Act 2003 (LGA 2003)

Local Government Act 2003, Parts 1-3 (Capital Finance, Financial Administration and Grants), Sections 1-39

Accounts and Audit (England) Regulations 2011, Part 2 (Financial Management and Internal Control)

The equality and human rights impact of the recommendations of this report have been assessed as having no adverse impact on any particular group or individual.

Background Papers: -

The Local Government Act 2003 (LGA 2003)

The CIPFA Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes Revised Edition 2021 (CIPFA TM Code).

The CIPFA Prudential Code for Capital Finance in Local Authorities: Revised Edition 2021 (CIPFA Prudential Code).

## 1. Introduction

- 1.1 The Treasury Management Strategy for 2024-25 is underpinned by the adoption of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (Revised 2021), which includes the requirement for determining a treasury strategy on the likely financing and investment activity for the forthcoming financial year. The Code also recommends that the Authority is informed of Treasury Management activities at least twice a year.
- 1.2 CIPFA published new versions of the Prudential Code for Capital Finance in Local Authorities (Prudential Code) and the Treasury Management Code of Practice. The Department for Levelling Up, Housing, and Communities (DLUHC) also published revised Investment Guidance which came into effect from April 2018. This report gives a summarised account of Treasury Management activity and outturn for the first half of the year, and ensures the Authority is embracing best practice in accordance with CIPFA recommendations.
- 1.3 During the reporting period, Somerset Council (SC) has managed Treasury Management activities under a new Service Level Agreement. SC sweeps cash daily between ENPA and SC accounts to bring the ENPA account to zero. It then amalgamates ENPA cash with its own and lends it into the cash market. ENP receives the overall rate earned by SC cash investments, minus an administration fee.
- 1.4 The Authority delegates responsibility for the implementation and monitoring of its treasury management policies and practices, and the execution of administration of treasury management decisions, to me as Chief Finance Officer.

## 2. Investment Activity

- 2.1 A total of £83,677 has been earned in gross interest in the first six months of the year on an average balance of £3.19m (£69,688 on £2.92m for the same period 2023-24). An administration fee of £799 was deducted, giving net income of £82,877 for the period.
- 2.2 The return has been 5.25% on an average balance of £3.19m. When compared to the market, this was 0.15% higher than the overnight SONIA rate (a benchmark rate at which Banks will lend to each other), and 0.08% above average base rate. The table below highlights these figures: -

	<b>Balance on 31/03/2024 £000</b>	<b>Rate as at 31/03 %</b>	<b>Balance on 30/09/2024 £000</b>	<b>Rate as at 30/09 %</b>	<b>Average Balance for period £000</b>	<b>Average Rate for period %</b>
<b>Balances</b>	<b>2,544</b>	<b>6.26</b>	<b>3,274</b>	<b>5.06</b>	<b>3,189</b>	<b>5.25</b>

- 2.3 The Guidance on Local Government Investments in England gives priority to security and liquidity and the Authority's aim is to achieve a yield commensurate with these principles.
- 2.4 As mentioned in 1.3, SC has managed Treasury Management activities under an agreed Service Level Agreement. The current arrangement strategy of lending all surplus funds to SC represents an investment that is virtually free from risk of counterparty default, as SC is the only counterparty.

2.5 Security of capital remained SC's main investment objective. Current SC approved cash deposit counterparties are listed in the table below. Those used during the first half of the year are denoted with a hashtag.

<b>Bank</b>		<b>Sterling LVNAV Money Market Funds</b>	
Barclays Bank Plc		Invesco Aim	#
HSBC Bank Plc		Federated Prime	#
Lloyds Bank Plc	#	Insight	#
National Westminster Bank	#	Aberdeen Standard	#
Santander UK	#	Deutsche	#
Australia & New Zealand Bank	#	LGIM	#
Standard Chartered Bank		SSGA	#
Handelsbanken Plc		Aviva	#
Nordea Bank AB			
Development Bank of Singapore	#	<b>Other</b>	
Toronto Dominion		DMO	#
Landesbank Hessen-Thüringen Girozentrale (Helaba)	#	Other Local Authorities	# (15 deals)
Bank of Montreal			
DZ Bank			
National Bank of Canada			

2.6 During the period SC has continuously monitored counterparties, and all ratings of proposed counterparties have been subject to verification on the day, immediately prior to investment. Other indicators taken into account have been:

- Credit Default Swaps and Government Bond Spreads.
- GDP and Net Debt as a Percentage of GDP for sovereign countries.
- Likelihood and strength of Parental Support.
- Banking resolution mechanisms for the restructure of failing financial institutions i.e. bail-in.
- Share Price.
- Market information on corporate developments and market sentiment towards the counterparties and sovereigns.

### **Counterparty Update**

- 2.7 SC advisors, Arlingclose maintained its advised recommended maximum unsecured duration limit on all banks on its counterparty list at 100 days.
- 2.8 Moody's placed National Bank of Canada on Rating Watch for a possible upgrade, revised the outlook on Standard Chartered to Positive, and the outlook to Negative on Toronto Dominion Bank. S&P upgraded the rating on National Bank of Canada to A+ from A.
- 2.9 Credit default swap prices were generally lower at the end of the period compared to the beginning for the vast majority of the names on UK and non-UK lists. Price volatility over the period was also generally more muted compared to previous periods.

- 3.10 SC continued to monitor and assess credit default swap levels for signs of ongoing credit stress. Heightened market volatility is expected to remain a feature, at least in the near term and, as ever, the institutions and durations on the SC's counterparty list recommended by treasury management advisors Arlingclose remain under constant review.

### **3. The Economic Background**

- 3.1 UK headline consumer price inflation remained around the Bank of England (BoE) target later in the reporting period. It fell from an annual rate of 3.2% in March to 2.0% in May and then rebounded marginally to sit at 2.2% in July and August. Core and services price inflation remained higher at 3.6% and 5.6% respectively in August.
- 3.2 The UK economy continued to expand over the period, albeit slowing from the 0.7% gain in the first calendar quarter to 0.5% in the second. Of the monthly figures, the economy was estimated to have registered no growth in July.
- 3.3 Labour market data was slightly better from a policymaker perspective, showing an easing in the tightness of the job market, with inactivity rates and vacancies declining. Figures for the three months to July showed the unemployment rate fell to 4.1% (3mth/year) from 4.4% in the previous three-month period while the employment rate rose to 74.8% from 74.3%.
- 3.4 With headline inflation lower, the BoE cut Bank Rate from 5.25% to 5.00% at the August Monetary Policy Committee (MPC) meeting. The decision was finely balanced, voted by a 5-4 majority with four members preferring to hold at 5.25%. At the September MPC meeting, committee members voted 8-1 for no change at 5.00%, with the lone dissenter preferring Bank Rate to be cut again to 4.75%. The meeting minutes and vote suggested a reasonably hawkish tilt to rates, with sticky inflation remaining a concern among policymakers.
- 3.5 The market maintained a central view that Bank Rate would steadily fall from the 5.25% peak, with the first cut in August being followed by a series of further cuts, with November 2024 the likely next one, taking Bank Rate down to around 3% by the end of 2025.
- 3.6 Over the period, the 10-year UK benchmark gilt yield started at 3.94% and ended at 4.00% but hit a high of 4.41% in May and a low of 3.76% in mid-September. While the 20-year gilt started at 4.40% and ended at 4.51% but hit a high of 4.82% in May and a low of 4.27% in mid-September. The Sterling Overnight Rate (SONIA) averaged 5.10% over the period to 30th September.
- 3.7 Sterling Overnight Interbank Average (SONIA) money market rates also moved up between March and May before drifting lower, then dropping in line with the base rate reduction in August. The 1-month, 3-month, 6-month, and 12-month SONIA rates averaged 5.10%, 5.10%, 5.08%, and 5.01% respectively over the period, and ended the period at 4.92%, 4.88%, 4.77%, and 4.56% respectively.
- 3.8 Lending, rates between Local Authorities have unusually been elevated in relation to market rates, as demand has generally outstripped supply. The effect that economic conditions had on money market rates during the period, can be seen in Table 1, Appendix A.

#### 4. Debt Management

- 4.1 The Authority is currently debt free. Any potential borrowing is driven by the capital plan. There are no plans that would necessitate borrowing during the remainder of 2024-25 or in the foreseeable future.

#### 5. Compliance with Prudential Indicators

- 5.1 The Authority has no borrowing, and all lending remains at a maximum of one month duration, therefore all Prudential Indicators remain at zero. For completeness of reporting, and in line with the CIPFA code, the Authority can confirm that it has complied with its Prudential Indicators for 2024-25. Those agreed by Full Authority and actual figures as at 30<sup>th</sup> September are included below: -

	2024-25 £thousand	As at 30-09-24 £thousand
Authorised limit (borrowing only)	100	0
Operational boundary (borrowing only)	100	0

##### Maturity structure of borrowing

	Upper Limit	Lower Limit	As at 30-09-24
Under 12 months	100%	0%	0%
>12 months and within 24 months	0%	0%	0%
>24 months and within 5 years	0%	0%	0%
>5 years and within 10 years	0%	0%	0%
>10 years	0%	0%	0%

	2024-25 £thousand	As at 30-09-24 £thousand
Prudential Limit for principal sums invested for periods longer than 365 days	0	0

##### Credit Risk Indicator

SC has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating / credit score of its investment portfolio. This is calculated by applying a score to each investment (AAA=1, AA+=2, etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk (in conjunction with Arlingclose) and will be calculated quarterly.

Credit risk indicator (to be below target)	Target	Actual
Portfolio average credit rating (score)	A (6)	A+(4.83)

## 6. Outlook for Quarters 3 & 4

- 6.1 As expected, the MPC held Bank Rate at 5.0% in September. While the “no change” majority of eight to one was unexpectedly strong, the minutes suggested some policymakers believed a gradual approach to loosening policy was warranted given the persistence of services inflation, rather than no loosening at all.
- 6.2 CPI inflation remained just above the 2% target in August. Private sector wage growth has eased back but remains elevated and services inflation remains high at 5.6%. However, both will continue to decline over time.
- 6.3 The expected continuation of restrictive monetary policy and the appreciation in sterling will likely bear down on activity and therefore require more substantial loosening in 2025 to boost activity and inflation.
- 6.4 There could be further rate cuts from Q4 2024 to a low of around 3% by late 2025. Long-term gilt yields are expected to eventually fall from current levels reflecting the lower medium-term path for Bank Rate. However, yields will remain relatively higher than in the past, partly due to quantitative tightening, with continued elevated volatility.

A table of forecast rates to September 2027 is shown below: -

	Dec 24	Mar 25	Jun 25	Sep 25	Dec 25	Mar 26
Upside Risk	0.25	0.25	0.75	1.00	1.00	1.00
Base Rate	4.75	4.25	3.75	3.25	3.00	3.00
Downside Risk	-0.25	-0.50	-0.50	-0.50	-0.50	-0.50

	Jun 26	Sep 26	Dec 26	Mar 27	Jun 27	Sept 27
Upside Risk	1.00	1.00	1.00	1.00	1.00	1.00
Base Rate	3.00	3.00	3.00	3.00	3.00	3.00
Downside Risk	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50

## 7. Summary

- 7.1 In compliance with the requirements of the CIPFA Code of Practice this report provides members with a summary report of the treasury management activity during the first six months of 2024-25. As indicated in this report none of the Prudential Indicators have been breached and a prudent approach has been taken in relation to investment activity with priority being given to security and liquidity over yield.

**Ben Barrett**  
**Chief Finance Officer**  
**October 2024**



## Money Market Data and PWLB Rates

The average low and high rates correspond to the rates during the financial year-to-date, rather than those in the tables below.

**Table 1: Bank Rate, Money Market Rates -SONIA (Sterling Overnight Interbank BID Rates)**

Date	Bank Rate	O/N SONIA	7-day SONIA	1-month SONIA	3-month SONIA	6-month SONIA	12-month SONIA
01/04/2024	5.25	5.19	5.17	5.27	5.26	5.15	5.11
30/04/2024	5.25	5.09	5.19	5.20	5.22	5.22	5.27
31/05/2024	5.25	5.13	5.21	5.21	5.27	5.31	5.35
30/06/2024	5.25	5.20	5.15	5.18	5.19	5.19	5.19
31/07/2024	5.25	5.20	5.03	5.03	5.08	5.05	4.95
31/08/2024	5.00	4.92	4.90	4.92	4.92	4.89	4.75
30/09/2024	5.00	4.90	4.88	4.92	4.88	4.77	4.56
<b>Minimum</b>	<b>5.00</b>	<b>4.85</b>	<b>4.86</b>	<b>4.90</b>	<b>4.81</b>	<b>4.74</b>	<b>4.45</b>
<b>Maximum</b>	<b>5.25</b>	<b>5.25</b>	<b>5.22</b>	<b>5.27</b>	<b>5.28</b>	<b>5.31</b>	<b>5.37</b>
<b>Average</b>	<b>5.17</b>	<b>5.10</b>	<b>5.07</b>	<b>5.10</b>	<b>5.10</b>	<b>5.08</b>	<b>5.01</b>
<b>Spread</b>	<b>0.25</b>	<b>0.40</b>	<b>0.36</b>	<b>0.37</b>	<b>0.46</b>	<b>0.57</b>	<b>0.92</b>

**Table 2: PWLB Borrowing Rates – Fixed Rate, Equal Instalment of Principal (EIP) Loans**

Change Date	Notice No	4½-5 yrs	9½-10 yrs	19½-20 yrs	29½-30 yrs	39½-40 yrs	49½-50 yrs
01/04/2024	127/24	5.20	4.89	5.02	5.30	5.44	5.48
30/04/2024	168/24	5.48	5.24	5.32	5.57	5.71	5.74
31/05/2024	210/24	5.53	5.30	5.39	5.63	5.77	5.80
30/06/2024	250/24	5.31	5.06	5.17	5.43	5.57	5.61
31/07/2024	296/24	5.04	4.83	5.03	5.32	5.48	5.53
31/08/2024	338/24	4.95	4.79	4.98	5.24	5.39	5.45
30/09/2024	380/24	4.87	4.76	5.01	5.30	5.47	5.54
	<b>Low</b>	<b>4.67</b>	<b>4.50</b>	<b>4.74</b>	<b>5.04</b>	<b>5.21</b>	<b>5.28</b>
	<b>High</b>	<b>5.55</b>	<b>5.31</b>	<b>5.40</b>	<b>5.64</b>	<b>5.78</b>	<b>5.81</b>
	<b>Average</b>	<b>5.17</b>	<b>4.94</b>	<b>5.09</b>	<b>5.36</b>	<b>5.51</b>	<b>5.55</b>
	<b>Spread</b>	<b>0.88</b>	<b>0.81</b>	<b>0.66</b>	<b>0.60</b>	<b>0.57</b>	<b>0.53</b>

**Table 3: PWLB Borrowing Rates – Fixed Rate, Maturity Loans**

<b>Change Date</b>	<b>Notice No</b>	<b>4½-5 yrs</b>	<b>9½-10 yrs</b>	<b>19½-20 yrs</b>	<b>29½-30 yrs</b>	<b>39½-40 yrs</b>	<b>49½-50 yrs</b>
01/04/2024	127/24	4.92	5.00	5.44	5.47	5.40	5.26
30/04/2024	168/24	5.27	5.31	5.70	5.73	5.64	5.50
31/05/2024	210/24	5.33	5.38	5.76	5.80	5.72	5.58
30/06/2024	250/24	5.09	5.16	5.57	5.60	5.51	5.37
31/07/2024	296/24	4.85	5.02	5.47	5.53	5.47	5.32
31/08/2024	338/24	4.80	4.96	5.39	5.46	5.40	5.24
30/09/2024	380/24	4.75	4.99	5.47	5.55	5.48	5.32
	<b>Low</b>	<b>4.51</b>	<b>4.72</b>	<b>5.21</b>	<b>5.29</b>	<b>5.24</b>	<b>5.07</b>
	<b>High</b>	<b>5.34</b>	<b>5.38</b>	<b>5.77</b>	<b>5.81</b>	<b>5.73</b>	<b>5.60</b>
	<b>Average</b>	<b>4.96</b>	<b>5.08</b>	<b>5.50</b>	<b>5.55</b>	<b>5.48</b>	<b>5.33</b>
	<b>Spread</b>	<b>0.83</b>	<b>0.66</b>	<b>0.56</b>	<b>0.52</b>	<b>0.49</b>	<b>0.53</b>

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### RISK MANAGEMENT

#### Report of the Head of Enterprise and Operations

**Purpose of Report:** To report that the review of the risk management arrangements for the Authority that has been conducted.

**RECOMMENDATIONS:** The National Park Authority is recommended to:

- (1) NOTE that the annual review of Risk Management has been conducted.
- (2) APPROVE the Health, Safety & Welfare Policy set out in Appendix 1.
- (3) APPROVE the Risk Management Policy and Strategy contained in Appendices 2 and 3.
- (4) APPROVE the Strategic Risk Register and Risk Map set out in Appendices 4 and 5.
- (5) NOTE that the Business Continuity/Disaster Recovery Plan has been reviewed.

**Authority Priority:** Achieve by providing core services; getting best value from our resources and improving our performance.

**Legal and Equality Implications:** The equality impact of the recommendation of this report has been assessed as having no adverse effects regarding equality impact.

Consideration has been given to the provisions of the Human Rights Act 1988 and an assessment of the implications of the recommendation of this report is that there are no adverse impacts on human rights.

**Financial and Risk Implications:** Provision is made in the annual budget for managing risk, including health and safety requirements. The review has highlighted no additional financial requirement and confirmed that arrangements are in place for the management of risk.

**Climate Response:** The report highlights the risk of the Authority's failure to reach carbon reduction targets and the impact of climate change to service provision.

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## 1. INTRODUCTION

- 1.1 Following presentation of this item at the November 2023 Authority meeting, A root and branch review of the risk management arrangements has been conducted utilising one of our Governance Partners, Devon Assurance Partnership. This review included a suite of training sessions for Leadership Team, Delivery Team and other key staff members and has resulted in the publication of a new Risk Management Strategy and Policy document, along with resources for staff to undertake Risk Management Reviews and scoring.
- 1.2 The process of risk management is intended to make sure that those managing an organisation, and its work activities are fully aware of the inherent risks and adopt

the necessary, balanced precautions. It is not about cultivating a risk averse culture, but it is about managing adverse risks. Risk Management can be of increased importance at a time when an organisation could be facing momentous change.

- 1.2 The Institute of Risk Managers has produced this definition of risk management: - “the identification, measurement, control and financing of those risks which threaten the existence, the assets, the income or the personnel of an organisation or the services it provides.”
- 1.3 Specifically, risk management aims to cover all areas of an organisation’s activities including decision making and performance management. In so doing it endeavours to:
  - Protect service delivery and its impacts on the general public.
  - Protect the image and reputation of the Authority.
  - Secure the assets of the Authority.
  - Secure the funding and income sources of the Authority.
  - Secure the well-being of employees and users of services.
  - Ensure the integrity and resilience of information systems.
  - Ensure probity and sound ethical conduct.
  - Avoid criminal prosecution or civil litigation.
  - Avoid economic loss, fraud or corruption.
  - Inform and enhance performance management

## **2. THE AUTHORITY’S CURRENT POSTION**

- 2.1 The possibility of a risk happening, materialising into an adverse event is always a possibility and Exmoor National Park Authority already has a wide range of measures in place to protect itself and prevent the realisation of risks. These include:
  - Promotion of a strong health and safety culture.
  - All staff have the opportunity to raise any health, safety and welfare concerns with their Manager, HR or at regular team meetings. Any accidents or “near misses” are recorded and investigated so as to prevent any recurrence.
  - The online Risk Assessment system continues to work well and has recently migrated onto SharePoint. Fire risk assessments have been updated for Exmoor House and the other corporate properties.
  - The Personal Safety policy, Safeguarding policy and the DBS clearance guidance have been reviewed with guidance to support the policies and reporting mechanisms established. The social media policy has also been updated to accord with our Safeguarding Policy. ENPA has signed up to the new Mindful Employer Plus service providing a health and wellbeing support portal and counselling sessions.
  - We have updated our Bullying and Harassment policy to include the New Worker Protection (Amendment to the Equality Act 2010) 2023, which came into force earlier this year. Guidance on reporting and dealing with sexual harassment in the workplace is currently being drafted and all staff are required

to complete the relevant e-Learning module by the end of this year. We are seeking to refresh staff training on Mental Health awareness. The Authority has signed up to the Menopause Pledge and has developed a new Menopause at Work Policy, together with signposting and useful information on our intranet. Training to support managers is planned for next year.

- Financial activities are scrutinised by the Internal and External auditors and annual reports are presented to the Authority. Each year a Treasury Management Strategy Statement is adopted by the Authority and on two other occasions through the year the Authority reports on compliance with it. The Authority prepares a Medium-Term Financial Plan covering a five-year period, agrees the Annual Budget and closely monitors all expenditure.
- In reaching a view on the 2023/24 accounts, the external auditors were required to report on the Authority's arrangements in improving economy, efficiency and effectiveness, governance, and financial sustainability. The auditors did not identify any weaknesses in respect of the Authority's VFM arrangements and provided an Un-qualified Opinion on the 2023/24 Statement of Accounts.
- Annual Governance Statement: an annual statement is produced and audited by the Devon Audit Partnership (DAP) our internal auditors. A Code of Corporate Governance was produced, and this resulted with the audit opinion showing as High Standard with overall arrangements for generating the Annual Governance Statement being sound and effective.
- Legality: the posts of Chief Executive and Chief Finance Officer are staffed by experienced officers and the Authority procures its Monitoring Officer through Devon County Council. These controls ensure the legality and reasonableness of its activities. Members of the Authority receive regular briefings on subjects necessary to ensure that legalities are followed.
- Insurance: On 1st April 2022, the Authority moved insurers following a tender exercise taken across certain national parks. This gave the Authority the opportunity to review its insurance cover to ensure that it is adequate and covers as much of its "transferable" risk as is practicable. Regular update meetings are held with insurance broker and underwriters.
- Performance Management: The objectives of the National Park Partnership Plan and Corporate Strategy 2023-2026 are linked to budgets and the work plans of all staff. Progress is monitored quarterly and six-monthly reports are compiled so that the Leadership Team and the Authority are aware of progress and have early warning of any emerging problem areas.
- Condition maintenance surveys and safety plans are developed for all Authority owned properties. We are working with our insurers (Zurich municipal) to have independent risk surveys undertaken at our more significant sites (Exford Depot, Exmoor House, and Lynmouth Pavilion).
- Project Management: The Authority uses a project management framework to help in the completion of a range of projects with which the Authority is involved.
- Conduct: The Code of Conduct for Members is currently being reviewed based on the Local Government Association Model Code of Conduct. The Standards Committee oversees standards of conduct, and Independent Persons are appointed to advise on breaches of the Member Code of Conduct. Members receive regular training to ensure that standards are maintained.

- Business Continuity / Disaster Recovery Plan: This provides a framework for action in the event of the loss of ICT services, the loss of Exmoor House and the Authority's other premises for an extended period. The investments in ICT capability over recent years has significantly improved resilience in this area.

2.2 Risk Management forms part of the corporate governance framework. The Corporate Governance arrangements are reviewed annually by the Chief Finance Officer and Solicitor and Monitoring Officer.

The Annual Accounts include a signed declaration by the Chief Finance Officer and the Annual Governance Statement is signed by the Chairman and Chief Executive and included in the audited annual statement of accounts. The Annual Accounts are given formal approval by the Final Accounts Committee which receives a report from the appointed External Auditor.

2.3 The annual review of the Health, Safety & Welfare Policy has been conducted and this is attached at Appendix 1 for consideration and approval. This was subject to a redraft in Autumn 2024 to improve consistency with other policy documents. This has been reviewed to account for staff changes and an amended process in terms of the Staff Focus Groups. This was due to a change in our working practices.

The Cabinet Office has produced a national risk register and regional ones which cover the area of the National Park have been produced by Local Resilience Forums. The Authority's own risk register supplements these and deals with the risks which have the potential to affect the strategic work of the Authority, and this, too, has been reviewed.

2.4 Following the review by Devon Assurance Partnership, new Risk Management Policy and Strategy documents have been produced and are included at Appendix 2 and 3 for review and approval. This have been produced in a way that is consistent with the approach Devon County Council and other Devon Local Authorities adopt.

2.5 An updated version of the Strategic Risk Register is attached at Appendix 4 and the results from these feed into the Risk Heat Map contained in Appendix 5. The Heat Map provides a visual representation of the severity (likelihood and Impact) of our strategic risks. Further information on the scoring contained within Appendix 4 and 5 is detailed within pages 5 and 6 of the RM policy documents. These are recommended for approval. At the current time, the Authority is facing a set of challenges that generate risks exceptional in terms of scale even though they may sound familiar. It is incredibly challenging to recruit skilled staff and there is a clear impact in delivering services, seeking funding, and delivering projects. Contractors are also in high demand, and it is increasingly challenging to access expertise or deliver tender processes. This makes it harder to manage liabilities within the estate and protect our assets.

2.6 The significant risk attached to our financial situation remains the most significant in terms of scoring for likelihood and impact. Though we still possess one off resources in the form of reserves and other assets, the short and medium term remains challenging. The impacts of the frozen national park grant, uncertainty over future DEFRA funding levels and the impact of measures from the recent government budget and the still outstanding pay award for 2023/24, coming on the back of over ten years of insufficient funding require major changes to our core budget to maintain stability. This will be a major test of the leadership and governance of the authority over the next 12-24 months. It is more important than ever that we seek a renewed focus on key priorities and legal obligations.

### **3. Business Continuity and Disaster Recovery**

- 3.1 The Business Continuity/Disaster Recovery Plan (BCDR) is an integral part of the Authority's Risk Management Strategy. The BCDR Plan provides a framework for action in the event of the loss/disruption for an extended period of ICT Services, key staff, Exmoor House, and the Authority's other premises.
- 3.2 In reviewing the Plan the following factors have been considered:
- The Authority provides no mission critical or emergency services that require continuous delivery.
  - In the event of a major incident, the Authority may have to cope with the loss of ICT Services, Exmoor House and its other premises for up to a week. This would have a detrimental effect on services in the short term. ICT services are still able to be provided if Exmoor House was inaccessible.
  - Enhancements have been made to the Authorities resilience via the use of Microsoft 365 for Outlook and data hosting. This enables staff to access e-mail and calendars on-line rather than via the servers based at Exmoor House. Further progress has been made over the use of SharePoint, OneDrive and MS Teams is being increasingly integrated with working practices. ICT Strategic aims are for the offsite hosting of data and applications.
  - Regular backups and the retention of backup servers will enable the restoration of the ICT systems from a suitable location with sufficient connection speeds within 24-48 hours.
  - Extreme events such as major fire to Exmoor House or serious ransomware attack will have an impact on length of restoration of services.
  - Vital and unique records including planning records, contracts and land and property documentation will have a third backup at a remote location and/ or via cloud storage.
  - The Authority's website, Financial, Payroll and Human Resources systems are hosted by third party service providers.
  - The Authority has recently been working more closely with DEFRA and the National Cyber Security Centre (NCSC) to ensure best practice in relation to cybersecurity threats and events.
  - Because Exmoor House is in a flood plain, key records are stored digitally or if held in paper form are either housed on the first floor of Exmoor House or raised off the ground. Documents are also held at the Town Centre Offices. Over the last twelve months the digitalization of documents continues.
  - All the Authority telephony lines are now cloud hosted. In the event of the loss of power to a site there are backup options covered using mobile phones and redirection of numbers.
  - Exmoor House incoming calls would be answered in the event of a loss of power by utilising smartphones in the first instance. Recent transfer of telephony services to the Cloud have enhanced our resilience with the ability to transfer lines to any location/device with internet access (alternative location, employees working from home).

- The Uninterrupted Power Supply (UPS) at Exmoor House would maintain power supplies to ICT equipment for at least 1 hour and 15 minutes to allow for an orderly shutdown. Out of hours the risks associated with a power failure are accepted.
- An incident information line service has been enabled which will be cascaded to staff to enable them to telephone in and listen to a recorded message providing them with information/instruction. This is predominantly used for instances of adverse weather.

3.3 The robustness of our systems and processes have been tested because of the pandemic. We now have much greater experience in remote working, using video conferencing facilities and accessing the phone systems externally. We have a robust medium to long term ICT costed replacement plan which will ensure that the Authority's programmes and activities are supported, and these systems underpin a large proportion of the Authority Business Continuity and Disaster Recovery plan.

**Ben Barrett**  
**Head of Enterprise and Operations**  
**November 2024**





## SECTION B. Health, Safety and Welfare

### POLICY B1. HEALTH AND SAFETY

#### Policy Statement

This policy sets out the Authority's commitment to health, safety and welfare and the responsibilities of its staff and health and safety groups.

The Authority aims for excellence in the health, safety, and welfare of all its employees and of anyone else affected by its activities. It will achieve this through ensuring awareness, competence, and compliance and by enabling the development and sharing of good practice:

**Awareness:** All who work with and for the Authority will have an awareness and understanding of potential health and safety risks and their own responsibilities in achieving safe working practices. Identified risks will be assessed, controlled, and monitored.

**Competence:** All who work with and for the Authority will have the competence to undertake their work with minimum risks to health, safety, and welfare. People will be adequately instructed and trained to identify risks and implement safe working practices and will be empowered to raise health and safety concerns with all levels of management.

**Compliance:** All who work with and for the Authority will be required to report and investigate accidents, incidents and near misses to drive improvement in health and safety management. Managers will actively and openly monitor, and review working practices and implement any changes required to comply with legislation and improve our health and safety performance. We will engage and collaborate with contractors to ensure their working practices fulfil legislative and best practice requirements.

The Authority will allocate adequate resources for health and safety training, equipment and the development of working practices.

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<b>Page 2</b>	1. Health, safety and welfare responsibilities
<b>Page 5</b>	2. Reporting health and safety issues
	3. Staff concerns
	4. Health, safety and welfare policies and procedures
<b>Page 6</b>	5. Officers referred to in this policy

## 1. HEALTH, SAFETY AND WELFARE RESPONSIBILITIES

**Authority Members** have a duty to ensure the effective management of health and safety throughout the organisation. Authority Members will liaise with the Chief Executive to monitor delivery of the commitments within this policy and ensure that adequate resources are available to meet the Authority's health, safety, and welfare responsibilities.

**The Chief Executive** has overall responsibility for the operation and development of health and safety policy and practice. They are responsible for ensuring, as far as reasonably possible, the health, safety and welfare of all staff and anyone else affected by the Authority's activities, and for:

- Providing strategic leadership in the management of health and safety at work and ensuring the Authority has adequate resources allocated in the annual budget to meet obligations.
- Ensuring the Authority is providing and maintaining equipment and systems of work that minimise risks to health, safety, and welfare.
- Ensuring the Authority is providing the information, instruction, and supervision necessary for the health and safety of all employees and anyone else affected by the Authority's activities.
- Ensuring the Authority's workplaces are in a safe condition and are adequate for the welfare of employees, ensuring there are safe means of leaving these places in the event of an emergency.
- Monitoring health and safety performance and establishing any groups that are a statutory requirement, requested by employees, or are necessary to progress aspects of health and safety policy or procedure (see also Staff Consultative Groups).

**The Health and Safety Officer** has responsibility for the following:

- Supporting the Chief Executive in the preparation and review of the Authority's health, safety and welfare policies and periodically bringing the Health, Safety and Welfare Policy to the attention of all employees to raise awareness and as a reminder of their responsibilities.
- Supporting Section Heads in the development of competence and compliance with safe systems of work, including risk assessments, and the monitoring and review of health and safety performance.
- Ensuring the Authority has access to specialist health, safety and welfare advice as required.
- Investigating work-related accidents reportable as defined in the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) and to commission external investigations of incidents as required.
- Ensuring appropriate fire safety arrangements are made for all the Authority's premises and adequate first aid provisions are in place.
- Having staff consultation arrangements in place for discussing health, safety, and welfare issues.

- Ensuring statutory forms, accident records, statutory inspection records, risk assessment records and other health, safety and welfare records are properly completed and stored, including filing reports as required by the Health and Safety Executive.
- Advising Leadership Team (Section Heads) on relevant health and safety legislation (including Statutory Notices) and policies to ensure compliance in all workplaces under their control.
- Ensuring consideration of health and safety issues at Leadership Team meetings and ensuring regular reporting on performance to the Health and Safety Committee.

**Sections Heads** have a duty, in addition to those duties of a supervisor, to:

- Raise awareness and foster a commitment to, and a culture of, safe and healthy working within their team.
- Increase team competence and introduce and update safe systems of work.
- Ensure health and safety discipline and compliance.
- Ensure the effective communication of health and safety information.
- Carry out regular safety inspections of premises and activities including those included in the Public Safety Plan
- Ensure that risk assessments are carried out for all activities for which they are responsible and that these are updated promptly when appropriate.
- Ensure compliance with fire safety arrangements in all premises under their control.
- Ensure that all workplaces under their control comply with relevant health and safety legislation and with health and safety policies and that relevant statutory notices are displayed.
- Ensure that chemical and hazardous material used by their staff are clearly labelled and properly stored and recorded and that adequate information is given to staff.
- Maintain their personal competence to manage the health, safety, and welfare of their team, and those affected by Authority activities, through appropriate training as necessary.

**Managers and supervisors** have a duty to ensure that all the people being supervised:

- Are aware of all the dangers associated with their workplace or work activity.
- Are properly trained and supervised and are competent to carry out their work safely.
- Are compliant in following risk assessments, health and safety procedures, safe systems of work, accident reporting, and other guidance issued.
- Have all the relevant information about the safe use and storage of the equipment, chemicals, and materials with which they are working or that are present in their working environment.
- Are using equipment that is in good condition, fitted with appropriate safety devices and maintained in a safe repair.
- Wear any protective clothing required.
- Do what they can to ensure the health, safety, and welfare of everyone in the work area.
- Are aware of all emergency procedures.

**Additionally, Managers and Supervisors must:**

- Set a good example of safe practice.
- Monitor practices and follow up compliance issues.
- Ensure that risk assessments are carried out for all activities for which they are responsible and that these are updated promptly when appropriate.
- Ensure that equipment and facilities for which they are responsible are properly maintained.
- Record and investigate any accidents, near misses or potentially dangerous incidents and report them in the appropriate way to the Health and Safety Manager and the appropriate Section Head.
- Carry out frequent safety inspections of all work areas and activities under their control and take any necessary action.
- Ensure they remain informed by keeping up to date with the findings of the health and safety focus groups/committee and any current/new legislation.

**The Head of Enterprise and Operations, together with the Senior Facilities Officer,** will ensure that regular safety inspections of premises and activities occur, including those in the Public Safety Plan.

**All Employees** have a duty to work safely to protect the health, safety and welfare of themselves and others. Any breach of this policy and reasonable health and safety procedures/instructions may result in internal disciplinary action. Severe breaches of health and safety procedures/policy may result in dismissal in line with the Authority's disciplinary procedures. You must therefore:

- Read and adhere to the Health, Safety and Welfare Policy and any revised versions issued (the most up-to-date policies are available to view or download from [SharePoint](#))
- Assist with the preparation of risk assessments to achieve safe working systems, and follow risk assessments, approved safety procedures and instructions (the Risk Assessment Library on [SharePoint](#) contains all the Authority's risk assessments)
- Work safely being mindful at all times of your working environment and practices and potential risk to yourself and others.
- Use safety equipment and protective clothing provided to you and report any damage/issues with it.
- Not bring any item of personal electrical equipment into the workplace, other than mobile phones, tablets, laptops, and associated chargers.
- Know and follow all emergency procedures.
- Report any training needs and take part in relevant training – always work within your level of competency.
- Promptly report to your supervisor any hazards, incidents, accidents, near misses or anything that might put anyone's health and safety at risk.
- Cooperate in incident or accident investigations.

## 2. REPORTING HEALTH, SAFETY OR WELFARE ISSUES

Any incidents, accidents, near misses, safety concerns, or any request for health, safety, and welfare advice, must be via your line manager or the person supervising your work.

## 3. STAFF CONCERNS

**Health, Safety and Welfare** must be raised at regular Team Meetings and dealt with by the Manager. These should be reported at the next full Health, Safety and Welfare Committee on the Agenda.

**Health, Safety and Welfare Committee** meets quarterly and is chaired by the Chief Executive/Head of Enterprise and Operations. The Committee will discuss any issues identified at Team meetings, circulate information about new health and safety legislation or best practice, report on corporate health and safety matters (e.g., accident reporting) and any other relevant health, safety, or welfare issues. Again, it is the responsibility of those attending to cascade information to the staff they represent. Attendees include the Chief Executive, Health and Safety Officer, Section Heads, Delivery Team Managers, and the Senior Facilities Officer.

**External assistance** may be required at times when the Authority will identify key, high priority risk areas within its activities and will appoint professional, qualified assessors/advisors to review and monitor the implementation of policies and practices based on an assessment of risk.

## 4. HEALTH, SAFETY AND WELFARE POLICIES AND PROCEDURES

All the Authority's policies and procedures can be found on [SharePoint](#) or requested from the HR Officer. Some of the key policies and guidance include:

- First Aid, Near Miss and Emergency Evacuation (displayed around Authority buildings)
- Bullying and Harassment
- Whistleblowing
- Lone Working
- Personal Safety and Behaviour Safeguarding
- Safeguarding
- Safeguarding Disclosure Guidance
- Driving Authority Vehicles
- Use of personal vehicles on Authority business
- Flexible Working Arrangements (including hybrid working)
- Mental Health and Wellbeing
- Menopause in the Workplace
- Family Support Policies
- Alcohol and Substance Misuse Policy
- Smoke Free Workplaces
- Dogs at Work

## 5. OFFICERS REFERRED TO IN THIS POLICY

Chief Executive:	Sarah Bryan
Section Heads:	Ben Barrett (Head of Enterprise & Operations) Clare Reid (Head of Climate, Nature & Communities) Rob Wilson-North (Head of Access, Engagement & Estates)
Health & Safety Officer:	Ben Barrett
Managers/Supervisors:	Any employee of the Authority who is required to supervise other employees, contractors, or volunteers.
Senior Facilities Officer:	Tim Payne
HR Officer:	Ellie Woodcock

### USEFUL LINKS:

HSE Publication: [Workplace health, safety, and welfare](#)  
HSE [Website](#)

### ENPA POLICIES:

B1.1. GUIDANCE – First aid/accidents, incidents/near misses, and evacuation

### E-LEARNING:

Display Screen Equipment (DSE)

Fire Safety

Introduction to Health and Safety (Managing Health and Safety for managers)

Manual Handling

Personal Safety

Lone Working

Reviewed	By	Amendment	Next review
09/2019	GMB/LT	Adopted: 10/2019	2021
06/2021	EW	Minor changes to formatting. Inserted note regarding meetings during coronavirus pandemic.	2022
		Adopted 10/2021	2022
09/2022	EW	Changes to Focus Groups, update to staffing	2023
10/2023	BJB/EW	Reviewed to reflect role changes.	Oct-2024
10/2024	BJB/EW	Reformatted	Oct-2025



# EXMOOR NATIONAL PARK AUTHORITY

## RISK MANAGEMENT POLICY



### EXMOOR NATIONAL PARK AUTHORITY

Exmoor National Park Authority's role is to further National Park purposes: to conserve and enhance natural beauty, wildlife and cultural heritage; and to promote opportunities for people to understand and enjoy its special qualities. In pursuing these purposes, it has a duty to seek to foster the economic and social well-being of local communities within the National Park, working closely with partners including the Local Authorities. By understanding its purposes, it is essential to understand what could present a threat against the ability of achieving them, identifying & managing these threats/risks is an essential business practice and increases the overall likelihood of success against these purposes.

### OBJECTIVE.

We define risk as *"The **effect of uncertainty on objectives**. The effect can be **positive** or **negative**".* If our objectives (goals/purposes) are important to us, then identifying what events could potentially have an impact on our ability to achieve those objectives is vitally important.

We define Risk Management as 'A process to **identify, assess, manage and control** potential events or situations to provide reasonable assurance regarding the **achievement of the organisation's objectives**'. This policy sets out the Risk Management approach and process to achieve this.

### INTRODUCTION.

In today's dynamic and ever-evolving landscape, it is essential to proactively identify, analyse and manage the myriad of risks that may impact an organisation. This Risk Management Policy serves as a cornerstone of our commitment to safeguarding our assets, reputation, and overall integrity.

The purpose of this policy is to establish a structured and consistent approach to risk management that aligns with our purposes, objectives and goals. By embedding robust risk management practices into our culture, we aim to enhance decision-making, create consistency, and ensure resilience in the face of uncertainties and change.

Through this policy, we seek to create a framework that empowers officers and managers to identify and assess potential risks in a consistent and structured manner. Our approach is built upon the principles of continuous improvement, collaboration, and accountability, fostering an environment where risk management is vital to our success.

By understanding Risk and Risk Management and having a clear process for identifying, assessing and managing risks will ultimately increase the likelihood of success in the pursuit of achieving our objectives, goals and purposes.

This document sets out a principles-based approach to Risk Management, we have ensured to comply with the 'UK Government – The Orange Book, Management of Risk Guidance' where possible and relevant.



## 1. GOVERNANCE AND LEADERSHIP.

As a public sector organisation, Exmoor National Park Authority (ENPA) has robust governance in place to ensure it protects itself from risks, threats and change. Additionally, ENPA ensures that it follows the 'CIPFA – International Framework: Good Governance in the Public Sector', specifically the principle:

### Managing risks and performance through robust internal control and strong public financial management

The governing bodies of public sector entities need to ensure that the entities they oversee have implemented—and can sustain—an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. They consist of an ongoing process designed to identify and address significant risks involved in achieving an entity's outcomes.

A strong system of financial management is essential for the implementation of public sector policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.

(Principle F - CIPFA – International Framework: Good Governance in the Public Sector' [InternationalFrameworkGoodGovernanceinthePublicSectorIFACCIPFA2.pdf](#))

ENPA issues an Annual Governance Statement (AGS), in which it outlines the various policies, procedures and accountabilities that contribute towards the overall governance of the organisation. Going forward this document will contribute towards the AGS for ENPA.

Leadership at ENPA consists of Members, Senior Leadership and Operational Management. The Authority has 22 members, 5 are Parish Members, 10 represent County Councils, 2 District Council and 5 are directly appointed by the Secretary of State. Senior Leadership consists of a Chief Executive, Head of Enterprise & Operations, Head of Access, Engagement & Estates and Head of Climate, Nature & Communities, along with eight Delivery Operational Managers.

All leaders (detailed above) have a responsibility to ensure that Risk Management is an essential part of how ENPA is directed, managed and controlled at all levels.

The Senior Leadership Team (Chief Executive, Head of Enterprise & Operations, Head of Access, Engagement & Estates and Head of Climate, Nature & Communities) will own the Risk Framework and will periodically assess risk and opportunities to ENPA, both existing and emerging. However, members and operational managers also hold responsibility to ensure risks and opportunities are reviewed regularly and the Risk Management process is followed when assessing and analysing Risks and Opportunities.

Members will be sighted on the risks to ENP through a regular report to the **Exmoor National Park Authority Committee**. This report will detail the highest risks to the authority and will outline the planned response to these risks. It will also detail (where relevant) any new and emerging risks to the authority. Members will also be asked to review the responsibilities of Risk Management, The Risk Management Appetite and The Risk Management Framework annually at the **Exmoor National Park Authority Committee**, this review will be detailed in the Revisions section in this document.

The Risk approach, culture & appetite is defined in the 'ENP Risk Management Strategy' document.

## 2. INTEGRATION

The Risk Management process outlined in this document (Section 4) forms how ENP operates when working towards achieving objectives, however this is not limited to the achievement of other goals and purposes, such as:

- Projects and Programmes.
- Setting plans and strategies.
- Managing Performance across the organisation.
- Delivering improved outcomes
- Applying for, and succeeding in the award of grants and subsidies.

Risk assessment will be conducted by ENP, in the appraisals of methods to meet objectives and purposes. Specific considerations will be particularly important in relation to financial, economic, regulatory and reputation risks.

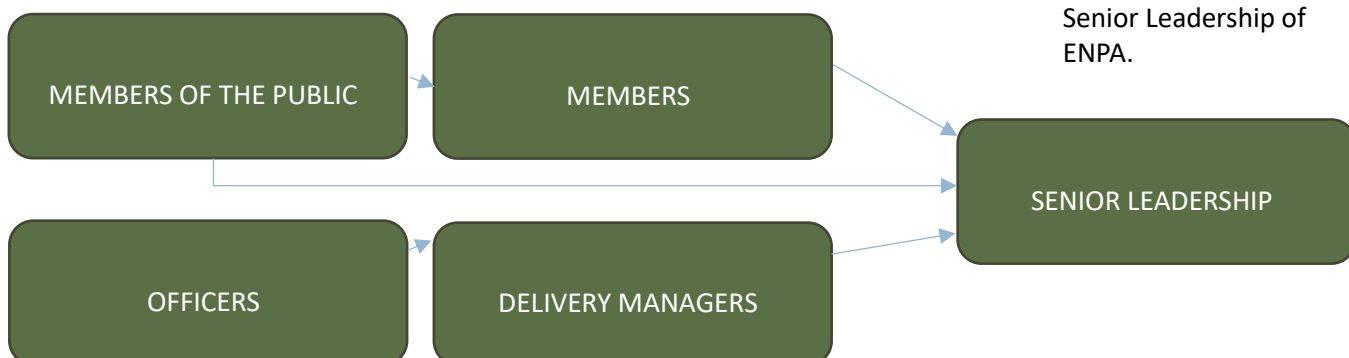
Potential future Risk and Opportunity identification through Horizon Scanning shall be a continuous task and be discussed regularly at Senior Leadership Team meetings and Delivery Management team meetings.

## 3. COLLABORATION

Devon Assurance Partnership (DAP) provides ENPA with Internal Audit Services, these services consider a core set of audits that cover Treasury Management, Accounting & Payments Systems and Payroll. Each audit considers several risk areas with the objective of identifying any vulnerabilities. To ensure any vulnerabilities are identified risk/risk management information shall be confidentially shared with DAP to assist in this process. Additionally, sharing this information will assist in identification of any points that may improve the overall efficiency and effectiveness of these core areas.

Additionally, collaboration will also be sought internally within ENPA:

- **Members:** Members will be able to raise risks and/or opportunities through the **Exmoor National Park Authority Committee** held each quarter. Additionally, if a risk area requires discussion and assessment before the Committee, Members are invited to contact the Senior Leadership Team at ENPA.
- **Delivery/Operation Management and Officers** can raise risks and/or opportunities through the Senior Leadership, using the process outlined in Section 4 in this document.
- **Members of the Public,** as service users and stakeholders at ENPA, can raise concern around risk areas, through their relevant elected/assigned member/s, additionally members of the public could raise risks or threats through liaison with Senior Leadership of ENPA.



#### 4. RISK MANAGEMENT PROCESS

The process of managing risk across ENPA is documented and shared across the organisation to ensure that there is a consistent method to manage risk, rather than an inconsistent and individual approach.

This process, along with the rest of the Risk Management Framework promotes all staff to treat risk in the defined and agreed organisation approach, this provides increased efficiency around decision-making, better outcomes and increased likelihood of success against objectives, goals and purposes.



Source; UK GOV – The Orange Book

The key steps of the structured process are:

**Risk identification and assessment:** Through internal and external discussion, regular horizon scanning and operational awareness ENPA will identify risks that would have the potential to effect the ability to achieve objectives, goal and purposes. ENPA will assess risks using scoring and documentation that support the Risk Management Framework.

**Risk treatment:** Through assessment ENPA will determine if treatment is appropriate, if so mitigating controls will implemented to lower the likelihood of the threat and support achievement of intended outcomes and manage risks to an acceptable level.

**Risk reporting:** Timely, accurate and useful risk reporting to enhance the quality of decision-making and to support successful outcomes in the achievement of ENPA's purposes

**Risk monitoring:** ENPA will regularly review risks to ensure any changes in the internal or external context, that effect the likelihood and impact of each risk are reflected in the scoring and treatment of the risk.

### Risk identification and assessment.

As outlined in Section 3, officers are able to identify and raise risks internally, through Delivery Managers and then, if relevant, to the Senior Leadership Team. Additionally, Delivery Managers are able to raise to the Senior Leadership Team if appropriate and relevant to do so.

As key stakeholders in the successful and smooth running of ENPA, Members are also able to raise awareness of risk areas or concerns through the Senior Leadership Team, that either they have become aware of, or that have been raised to them through public consultation.

Using risk scoring and scoring guidance (which establishes ENPA's risk appetite) as outlined below, an assessment can be commenced on the threat and, if required Treatment of the risk can be implemented.

#### ENPA Risk Scoring Matrix:

Likelihood	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
	Impact					

High	20 > 25
Medium	10 > 19
Low	3 > 9
Very Low	0 > 2

The definition of each of the scoring mechanisms are described below:

Likelihood Guidance	5	Very Likely	The Risk is almost <b>CERTAIN</b> to occur. "Is expected to occur/will undoubtedly happen"
	4	Likely	The Risk is <b>MORE LIKELY</b> to occur than not. "Will probably happen/has happened in the past"
	3	Possible	The Risk is <b>FAIRLY LIKELY</b> to occur. "Could happen in certain circumstances/has happened elsewhere"
	2	Unlikely	The Risk is <b>UNLIKELY</b> , but not impossible to occur. "May occur in exceptional circumstances/not expected to happen"
	1	Rare	The Risk is <b>VERY UNLIKELY</b> to occur. "Very unlikely this will ever happen/never likely to occur"

Impact Guidance	Score	Description	Impact Level
	5	Catastrophic	The Risk would have a <b>CRITICAL</b> impact on ENPA and its ability to achieve objectives.
	4	Major	The Risk would have a <b>SEVERE</b> impact on ENPA and its ability to achieve objectives.
	3	Moderate	The Risk would have a <b>CONSIDERABLE</b> impact on ENPA and its ability to achieve objectives.
	2	Minor	The Risk would have a <b>SMALL</b> impact on ENPA and its ability to achieve objectives.
	1	Negligible	The Risk would have a fairly <b>INSIGNIFICANT</b> impact on ENPA and its ability to achieve objectives.

Further guidance and explanations on risk scoring can be found in ENPA's Risk Strategy Document.

Once a risk has been recognised and assessed, and if the risk is 3 or above it will be added to ENPA's risk register, which will detail the risk event, risk category, risk scoring, mitigation controls and ownership.

Following the assessment of the risk using the above scoring will determine ENPA response to the risk. Additionally, ENPA will categorise the risk which will also form part of the response. The categories for risks are:

- **Financial**
- **Legal/Compliance**
- **Reputational**
- **Strategic**
- **Environmental**
- **Operational**

### **Risk treatment.**

Our Risk assessment and evaluation will determine how we respond to Risk/s. ENPA recognises its response to risk will generally be;

**Transfer (Whereby ENPA would share/transfer ownership and management of the risk.)**

**Terminate (ENPA would not take this risk.)**

**Tolerate (ENPA would accept and monitor of this risk.)**

**Treat (Whereby ENPA would implement mitigating controls to reduce the likelihood and/or the impact of the risk.)**

ENPA recognises that as a public body, some of the activities and services it is required to provide and complete are statutory, as laid out by central government. Therefore, some of the risks associated with the achievement of these statutory services and activities cannot reasonably be 'Terminated' and therefore 'Treating' the risk becomes more important and robust and effective controls will be implemented to bring the risk to an acceptable level.

Mitigating controls that are implemented, will be carefully considered to ensure that they are reducing the likelihood of the risk occurring and/or lower the severity felt should the risk occur. Controls that do not reduce the likelihood/impact should be replaced with more effectively and/or efficient controls that achieve this.

All mitigating controls that are implemented will be recorded on ENPA's risk register, which will record the owner of that control, this will increase the overall accountability that the control remains effective. Regular reviews of the mitigating controls will be determined by the Current scoring of the risk, as outlined below:

**Red (High) – Monthly.**

**Amber (Medium) – Every six months.**

**Yellow (Low) Annually.**

When implementing mitigation measures to control the risk selected ENPA will ensure that the proposed actions are clear and concise, additionally the controls cost (whether that be time, money

or resource) does not outweigh the total cost of the risk occurring. For example, if the risk event occurred resulting in a £1000 loss to ENPA, the mitigating control should not cost more than this amount.

### **Risk monitoring.**

ENPA recognises that risk monitoring is essential to support the understanding of how each risk changes throughout time. The extent of change both internally and externally is important to monitor as it could lead to significant changes to the overall likelihood of the risk occurring or the amount of severity felt if the risk did occur.

Risks that ENPA face will be monitored in line with their assessed scoring, as part of the Risk Management process. The risks profile, mitigating controls and scoring will be assessed as below:

#### **Red (High) – Monthly.**

#### **Amber (Medium) – Every six months.**

#### **Yellow (Low) Annually.**

Risk monitoring will include the overall risk profile, likelihood scoring, impact scoring and effectiveness of mitigating controls. The date of review will be recorded to provide reassurance to key stakeholders.

The outcome of risk monitoring should be included in the regular report to the **Exmoor National Park Authority Committee**. This report will detail the highest risks to the authority and will outline the planned response to these risks, additionally it will include any changes to risk profiles and any changes to the risk controls. This is intended to provide reassurance and confidence to members that risks that could have the biggest impact to ENPA are being carefully monitored and controlled.

### **Risk reporting.**

Regular risk reporting to key stakeholders is important at ENPA, to ensure that key information is provided to assist in decision-making processes in order to successfully achieve our objectives, goals and purposes.

To provide the **Exmoor National Park Authority Committee** with updated information, regular reports will be presented to members at the **Exmoor National Park Authority Committee** meetings. This report will detail the highest risks to the authority and will outline the planned response to these risks, additionally it will include any changes to risk profiles and any changes to the risk controls. This is intended to provide reassurance and confidence to members that risks that could have the biggest impact to ENPA are being carefully monitored and controlled to an acceptable level. Members are encouraged to provide scrutiny to these reports and the approach to risk management, this scrutiny will provide effect governance around Risk Management at ENPA.

These risk reports will include clear and concise information to provide visibility over the risk and to demonstrate the exposure to the risk sits within the ENPA's defined **Risk Appetite** that is defined our Risk Management Strategy document.

As meeting minutes from the **Exmoor National Park Authority Committee** are made available to the public through ENPA's website, service users will be able to review this information. Occasionally, risk information may be redacted from public view to protect ENPA against harm, for example an approach to a Cyber risk may be moved out of public view to ensure this information cannot be used to the detriment of ENPA.

## 5. CONTINUOUS IMPROVEMENT

ENPA's aim is to utilise our Risk Management Framework to continuously improve over time using learning and experience. Using our collaboration with other organisations and professionals, will increase our understanding of risk management and we successfully utilise it as an effective business practice in the achievement of objectives, goals and purposes.

This document, alongside the other supporting documents with ENPA's Risk Management Framework will be reviewed annually to ensure that they remain effective, compliant and capture any learning outcomes between review periods. Each document will contain a 'Revisions and Review' section which will detail the date of review and any revisions made. Any revisions will be agreed by the **Exmoor National Park Authority Committee** at the earliest possible opportunity.

## 6. REVISIONS AND REVIEW

Review Date	Revisions Made	Agreed by ENPA Committee Date
December 2024	New Policy.	December 2024

## 7. GLOSSARY

Term	Meaning
Risk	The effect of uncertainty on objectives. The effect can be positive or negative.
Risk Management	A process to identify, assess, manage and control potential events or situations to provide reasonable assurance regarding the achievement of the organisation's objectives.
Inherent Score	The risk score, before any controls or management is applied.
Current Score	The risk score post the implementation of controls.
Risk Appetite	The amount of risk an organisation is willing to take in order to achieve its goals.



# EXMOOR NATIONAL PARK AUTHORITY

## RISK MANAGEMENT STRATEGY



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- 3. BENEFITS AND OBLIGATIONS – PAGE 3**
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## EXMOOR NATIONAL PARK AUTHORITY

Exmoor National Park Authority's (ENPA) role is to further National Park purposes: to conserve and enhance natural beauty, wildlife and cultural heritage; and to promote opportunities for people to understand and enjoy its special qualities. In pursuing these purposes, it has a duty to seek to foster the economic and social well-being of local communities within the National Park, working closely with partners including the Local Authorities. By understanding its purposes, it is essential to understand what could present a threat against the ability of achieving them, identifying & managing these threats/risks is an essential business practice and increases the overall likelihood of success against these purposes.

## EXECUTIVE SUMMARY .

Recognising the environment, climate and area in which we operate, we fully understand that delivery against our defined purposes (objectives) is essential for the success of ENPA. We define risk as *"The effect of uncertainty on objectives. The effect can be positive or negative"*. If our objectives (goals/purposes) are important to us, then identifying what events could potentially have an impact on our ability to achieve those objectives is vitally important. Risk Management is an important business practice to ENPA in order to **identify, assess, manage and control** potential threats, and, importantly provide a reasonable response to these risks.

Our Senior Leadership Team has taken a proactive approach to embedding a strong Risk Management culture, by consulting with specialists in the field from our assurance provider (Devon Assurance Partnership – DAP) and asking them to assist in the creation of this document and others that form our Risk Management framework. DAP have also provided Risk Management training, support, challenge and guidance to the Senior Leadership Team and the Delivery Management Team is the methodology of Risk Management, detailed in our Risk Management Policy document.

We want to be successful and robust to change and challenge, and we see being astute in the identification and management of potential risks, threats and opportunities as a mechanism to achieve this and thrive.

## VISION

Our desire to be a successful and sustainable organisation is dependent on achieving our purposes, Risk Management is linked directly to the achievement of these purposes. Our vision is to embrace Risk Management by facing in to and managing risk in order to make informed decisions about how we achieve our goals.

Our key vision is to have a consistent method to identify, assess, manage and control risk at ENPA, to reduce risk being managed subjectively and inconsistently. By developing our new Risk Management Framework, including our Risk Management Policy, Strategy (including our Risk Appetite statement) and Scoring Methodology will ensure that this goal is achieved and a healthy Risk Culture is embedded.

By understanding Risk and Risk Management and having a clear process for identifying, assessing and managing risks will ultimately increase the likelihood of success in the pursuit of achieving our objectives, goals and purposes.

## BENEFITS AND OBLIGATIONS.

As a public sector organisation, Exmoor National Park Authority (ENPA) has an obligation to actively recognise and respond to risks/threats that would affect the successful achievement of goals, or delivering statutory services. Senior Managers and the Exmoor National Park Authority Committee jointly have responsibility to embed a Risk Management approach for the organisation. Additionally, ENPA ensures that it follows the 'CIPFA – International Framework: Good Governance in the Public Sector', specifically the principle:

### Managing risks and performance through robust internal control and strong public financial management

The governing bodies of public sector entities need to ensure that the entities they oversee have implemented—and can sustain—an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. They consist of an ongoing process designed to identify and address significant risks involved in achieving an entity's outcomes.

A strong system of financial management is essential for the implementation of public sector policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability.

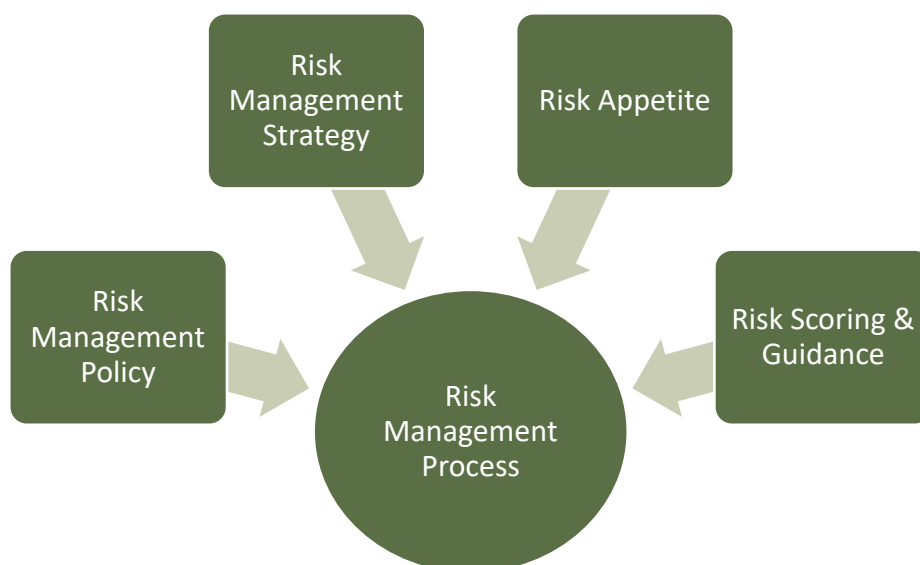
(Principle F - CIPFA – International Framework: Good Governance in the Public Sector' [InternationalFrameworkGoodGovernanceinthePublicSectorIFACCIPFA2.pdf](#))

ENPA recognises the UK Government document 'The Orange Book' ([The Orange Book – Management of Risk – Principles and Concepts](#)) as a source of information to assist in developing a principle based approach, this is evident in our Risk Management Policy.

We recognise that Risk Management is not about avoiding risk, nor being risk adverse, but more about understanding the potential risks that could disrupt the ability to meet our purposes and deliver our services. By setting out a consistent, corporate approach to Risk Management reduces the likelihood of an individual risk approach, which would be based on a subjective approach rather than a documented and defined one – this helps our Managers and Officers make decisions quicker and increases the ability to exploit more opportunities.

## RISK MANAGEMENT FRAMEWORK

The image below details our Risk Management Framework. Overall, our Risk Management Policy, Strategy (and Appetite) and scoring guidance feeds in to and supports the overall approach and process to risk for ENPA.



The process of managing risk across ENPA is documented and shared across the organisation to ensure that there is a consistent method to manage risk, rather than an inconsistent and individual approach.

This processes, along with the rest of the Risk Management Framework promotes all staff to treat risk in the defined and agreed organisation approach, this provides increased efficiency around decision-making, better outcomes and increased likelihood of success against objectives, goals and purposes.



Source; UK GOV – The Orange Book

The key steps of the structured process are:

**Risk identification and assessment:** Through internal and external discussion, regular horizon scanning and operational awareness ENPA will identify risks that would have the potential to effect the ability to achieve objectives, goal and purposes. ENPA will assess risks using scoring and documentation that support the Risk Management Framework.

**Risk treatment:** Through assessment ENPA will determine if treatment is appropriate, if so mitigating controls will implemented to lower the likelihood of the threat and support achievement of intended outcomes and manage risks to an acceptable level.

**Risk reporting:** Timely, accurate and useful risk reporting to enhance the quality of decision-making and to support successful outcomes in the achievement of ENPA's purposes

**Risk monitoring:** ENPA will regularly review risks to ensure any changes in the internal or external context, that effect the likelihood and impact of each risk are reflected in the scoring and treatment of the risk.

## RISK SCORING & GUIDANCE

A key part of accessing the potential threat or risk is considering the Likelihood of the risk occurring and the Impact that the threat or risk would have *if* the risk occurred.

Using risk scoring and scoring guidance as outlined below, an assessment can be commenced on the threat and, if required Treatment of the risk can be implemented.

ENPA Risk Scoring Matrix:

Likelihood	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
	Impact					

High	20 > 25
Medium	10 > 19
Low	3 > 9
Very Low	0 > 2

Once a risk has been recognised and assessed, and if the risk is scored **3 or above**, it will be added to ENPA's risk register in which it will detail the risk event, risk category, risk scoring, mitigation controls and ownership. Therefore, if the risk is considered 'Rare and Negligible', 'Unlikely and Negligible' or 'Minor and Rare' ENPA would not recognise this risk and would tolerate the impact should the risk occur.

To ensure that the likelihood of the risk occurring is assessed consistently at ENPA, we have developed guidance as outlined below. If the potential risk event is assessed with at least one of each score then the risk impact should be scored as this. For example, if a potential risk event is scored 'Possible' in 3 areas but 'Likely' in one, the score for impact would be 'Likely'.

Likelihood Guidance	5	Very Likely	The Risk is almost <b>CERTAIN</b> to occur. "Is expected to occur/will undoubtedly happen"
	4	Likely	The Risk is <b>MORE LIKELY</b> to occur than not. "Will probably happen/has happened in the past"
	3	Possible	The Risk is <b>FAIRLY LIKELY</b> to occur. "Could happen in certain circumstances/has happened elsewhere"
	2	Unlikely	The Risk is <b>UNLIKELY</b> , but not impossible to occur. "May occur in exceptional circumstances/not expected to happen"
	1	Rare	The Risk is <b>VERY UNLIKELY</b> to occur. "Very unlikely this will ever happen/never likely to occur"

The assessment of the impact *if* the risk occurred would consider the categories of risk that ENPA has established. The categories for risks are:

Financial – Legal/Compliance – Reputational  
Strategic – Environmental – Operational

To ensure that the impact *if* the risk occurred of risk is assessed consistently at ENPA, we have developed guidance as outlined below. If the potential risk event is assessed with at least one of each score then the risk impact should be scored as this. For example, if a potential risk event is scored 'Moderate' in 3 areas but 'Major' in one, the score for impact would be 'Major'.

Impact Guidance	Score	Description	Impact Level	Financial	Legal/Compliance	Reputational	Strategic	Environmental	Operational
	5	Catastrophic	The Risk would have a <b>CRITICAL</b> impact on ENPA and its ability to achieve objectives.	Over £100k	Major legal/compliance impacts to ENPA, including multiple claims, prosecution/s and/or defensible action is highly expected.	Significant loss of trust from the general public, stakeholders and service users and receives major media/social media attention locally, regionally and nationally.	Catastrophic impact on the achievement of our objectives and delivering our purposes, leading to zero chance on delivery against these goals.	Very serious impact on more than two areas of species, habitat or eco-systems.	Catastrophic impact on critical processes that ensure the smooth operation of ENPA and/or our National Park Centres, Recreation areas or assets - leading to failure to delivery operational capabilities.
	4	Major	The Risk would have a <b>SEVERE</b> impact on ENPA and its ability to achieve objectives.	£25000 > £100000	Claim, prosecution, defensible action or breach of compliance is anticipated and legal interaction should be sought.	Major loss of trust from the general public, stakeholders and service users and receives media/social media attention both locally and regionally.	Major impact on the achievement of our objectives and delivering our purposes, leading to little chance on delivery against these goals.	Serious impact on two areas of species, habitat or eco-systems.	Major impact on critical processes that ensure the smooth operation of ENPA and/or our National Park Centres, Recreation areas or assets - leading to significant delays/outages to delivery operational capabilities.
	3	Moderate	The Risk would have a <b>CONSIDERABLE</b> impact on ENPA and its ability to achieve objectives.	£10000 > £25000	Possibility of legal action including a small claim, defensible action or breach of compliance is anticipated.	Moderate loss of trust from the general public, stakeholders and service users and receives local media/social media attention.	Moderate impact on the achievement of our objectives and delivering our purposes, having some impact on delivery against these goals.	Considerable impact on one area of species, habitat or eco-systems.	Some impact on processes that ensure the smooth operation of ENPA and/or our National Park Centres, Recreation areas or assets - leading to short outages or interruptions to delivering operational capabilities.
	2	Minor	The Risk would have a <b>SMALL</b> impact on ENPA and its ability to achieve objectives.	£1000 > £10000	Minimal legal impact or advice is required or small breach of an element of compliance.	Slight loss of trust from the general public, stakeholders and service user but no resulting impact.	Minor impact on the achievement of our objectives and delivering our purposes, leading to a very small impact on delivery against these goals.	Small impact on one area of species, habitat or eco-systems.	Little impact on any processes that ensure the smooth operation of ENPA and/or our National Park Centres, Recreation areas or assets - leading to a minor interruption to delivering operational capabilities.
	1	Negligible	The Risk would have a fairly <b>INSIGNIFICANT</b> impact on ENPA and its ability to achieve objectives.	Under £1000	No legal/compliance action is anticipated.	No impact on trust received from the general public, stakeholders and service users.	No impact on the achievement of our objectives and delivering our purposes.	No or very small impact on the environment.	Very small or no impact to operational capabilities.

## RISK APPETITE

ENPA recognises that by defining its appetite for risk and the response to risk would create and consistent approach leading to better decisions being made when attempting to achieve its goals, objectives and purposes. ENPA will responded to risk using one of the following options:

Transfer (Whereby ENPA would share/transfer ownership and management of the risk.)

Terminate (ENPA would not take this risk.)

Tolerate (ENPA would accept and monitor of this risk.)

Treat (Whereby ENPA would implement mitigating controls to reduce the likelihood and/or the impact of the risk.)

- Transfer – Utilising this option would only be used where a specific insurance policy is able to be sought or where ENPA would outsource management of a particular risk.
- Terminate – Whilst this option could be considered for risks scoring 20 and over, consideration would need to be given to the objective that is trying to be achieved by taking this risk. If the objective or goal is delivery a statutory service then, the action to achieve the goal may be terminated not the objectives itself.
- Tolerate – Risks that score 3 and under would be tolerated as they would only result in a negligible outcome.
- Treat – For all risks that score 4 and over mitigating controls will be implemented to ensure that they are reducing the likelihood of the risk occurring and/or lower the severity felt should the risk occur.

Depending on the risk score will determine how much resource should be implemented to manage the risk. Our objective at ENPA is to manage the risk to a lower level than the inherent risk. The 'inherent' risk score represents the risk *before* any controls are put in place, showing the raw nature of the risk. ENPA's appetite, as mentioned above, is to endeavour to bring the 'current' score (with the controls in place) lower than the 'inherent' score. For example, a risk that is scored with a High rating, should be managed to a Medium, Low or Very Low. There may be specific occasions where this is not possible and if this is this case the risk register entry will detail the rationale behind this.

Regular reviews of the risk, including mitigating controls will be determined by the Current scoring of the risk, as outlined below:

**Red (High) – Monthly.**

**Amber (Medium) – Every six months.**

**Yellow (Low) Annually.**

## RISK REGISTERS

ENPA utilises a comprehensive Risk Register to record all elements that feed in to our Risk Management Process, the key points that our risk register includes are:

- Risk Event.
- Objective/goal/purpose related to risk.
- Inherent Scoring (Likelihood and Impact).
- Risk Category.
- Current Scoring (Likelihood and Impact).
- Risk Owner.
- Mitigating Controls & Progress.
- Review date.

Additionally, the risk register provides evidence of the movement of risk over time (between review periods) and owner of the risk/mitigating controls so that leaders and key stakeholders can ensure accountability is evident in Risk Management.

To provide the **Exmoor National Park Authority Committee** with updated information, regular reports will be presented to members at the **Exmoor National Park Authority Committee** meetings. This report will detail information from the Risk Register and will outline the response to these risks, additionally it will include any changes to risk scoring and an update to the risk controls.

Each risk will be reviewed (and risk register updated) according to the current risk score, for High Risks the risk will be reviewed Monthly, Medium Risks every 6 months and lastly Low risks will be reviewed Annually, unless there is a change to the risk before a risk is due.


## REVISIONS AND REVIEW


Review Date	Revisions Made	Agreed by ENPA Committee Date
December 2024	New Document.	December 2024

## GLOSSARY


Term	Meaning
Risk	The effect of uncertainty on objectives. The effect can be positive or negative.
Risk Management	A process to identify, assess, manage and control potential events or situations to provide reasonable assurance regarding the achievement of the organisation's objectives.
Inherent Score	The risk score, before any controls or management is applied.
Current Score	The risk score post the implementation of controls.
Risk Appetite	The amount of risk an organisation is willing to take in order to achieve its goals.



 <b>EXMOOR</b> NATIONAL PARK <b>RISK REGISTER</b>	RISK EVENT	OBJECTIVE/S AFFECTED	RISK CATEGORY	INHERENT LIKELIHOOD SCORE	INHERENT IMPACT SCORE	OVERALL INHERENT SCORE	CURRENT LIKELIHOOD SCORE	CURRENT IMPACT SCORE	OVERALL CURRENT SCORE	RISK OWNER	MITIGATING CONTROLS/PROGRESS	REVIEW DUE	REVIEW NOTES
	Funding Risk, Failure of DEFRA Grant (significant cut >2%) in DEFRA core grant which necessitates further Comprehensive Spending Review processes.		Financial	4. Likely	5. Catastrophic	20-25. High	4. Likely	4. Major	10-19. Medium	Ben Barrett	1. Regular communications with DEFRA concerning future NPG levels. As recent events have shown we revisit assumptions within the MTFP as soon as we have better information and that has significant consequences. We currently have a single year settlement which has been flat-lined for the previous 6 years.  2. ENPA holds sufficient cash balances to cover the timing shortfall between the start of the financial year and the point at which DEFRA provides payment for the first tranche of National Park Grant and Farming in Protected Landscapes (FPL) funding.  3. Ongoing review of annual budget and 5-year medium Term Financial Plan (MTFP), ensuring a sufficient balance of reserves is held to meet project commitments and provide appropriate contingencies.	01/01/2025	
	Funding Risk, Failure (absence or shortfall) of external income and funding.		Financial	4. Likely	5. Catastrophic	20-25. High	3. Possible	4. Major	10-19. Medium	Ben Barrett	1. In the Corporate Strategy 2023-26, Priority Action 4 is to "Develop overall strategy for income generation, being commercial across our activities. With a cross-cutting action to update and implement the External Project Funding Strategy and Prospectus, and pursue opportunities for projects.  2. External income sources are varied and not linked to particular funding streams or client groups. Costs may reduce as income falls also. This will reduce the impact.  3. One-off grant monies are not relied upon to fund core costs. ENPA spending commitments are linked to funding stream and so can fall with the external grant. We need core staff who are experienced in delivering and acquiring external funds when considering organisational requirements.  4. Support continues currently and we continue to monitor the new funding sources. We employ a land agent to ensure that best value is achieved from land and property assets.  5. Pipeline of external funding projects in process of continual review	01/01/2025	
	Legal Risk - Drain on resources due to high legal and other costs, staff diverted from priority commitments		Legal/Compliance	3. Possible	4. Major	10-19. Medium	2. Unlikely	4. Major	3 > 9. Low	Ben Barrett	1. The Code of Corporate Governance, Annual Governance Statement and audits describe and monitor the governance arrangements.  2. Members Code of Conduct. The authority employs experienced members of staff who are able to advise against potentially illegal courses of action.  3. Experienced Solicitor and Monitoring Officer is employed (Service Level Agreement with Devon County Council ) to provide legal advice.		

 <b>EXMOOR</b> NATIONAL PARK	RISK EVENT	OBJECTIVE/S AFFECTED	RISK CATEGORY	INHERENT LIKELIHOOD SCORE	INHERENT IMPACT SCORE	OVERALL INHERENT SCORE	CURRENT LIKELIHOOD SCORE	CURRENT IMPACT SCORE	OVERALL CURRENT SCORE	RISK OWNER	MITIGATING CONTROLS/PROGRESS	REVIEW DUE	REVIEW NOTES
	Financial Risk - Actions outside of the Authorities Financial Regulations, Standing Orders and Code of Conduct		Financial	3. Possible	4. Major	10-19. Medium	3. Possible	3. Moderate	3 > 9. Low	Ben Barrett	1. Standing Orders and Financial Regulations in place, approved and staff are aware of. Budget monitoring reports are distributed on a monthly basis and are discussed with the Chief Finance Officer quarterly. All orders are authorised by the Chief Finance Officer.  2. Annual letter to staff setting out standards of conduct, Anti-fraud, Corruption and Bribery Policy. Procurement Processes in place and requires segregation of duties for purchasing goods and/or services. Both Internal and External Audit provide reassurance.  3. Condition maintenance surveys are undertaken and acted upon on a regular basis to ensure that needs are identified. Funds are identified as part of the budget setting process.  4. The financial impact of Job Evaluation is now known and we will work to identify cost pressures in advance of them arising. The impact of the possible 2024/25 pay award and Labour Government Budget 2024 decisions are still being assessed. A Business Review Process was completed and implemented with effect 1/4/2024 and the organisation undertakes internal reviews to mitigate identified budget gaps.		
	Service Delivery Risk - e.g. Actions outside of the Authorities Financial Regulations, Standing Orders and Code of Conduct		Strategic	3. Possible	4. Major	10-19. Medium	3. Possible	3. Moderate	3 > 9. Low	Sarah Bryan	1. Close liaison maintained with neighbouring Authorities. ENPA possesses video conferencing facilities and the ability of staff to work from home.  2. A Disaster Recovery and Business Continuity Plan in place. Remote working facilities provided. External message line and call cascade system in place.  3. ENPA maintained service provision in the context of the recent global pandemic. Civil emergencies are not an ENPA responsibility. County and District Civil Contingencies Unit are Cat 1 responders and have Major Incident Plan.  4. Certain members of staff are first aid trained. Risk Assessments are produced and incidents are reported to the Health and Safety Board.  5. We continue to reduce our carbon emissions and invest in projects which support nature recovery and capture carbon.		
	Recruitment and Retention Risk/ Loss of Key Staff. inability to deliver corporate objectives or to maintain services at agreed/accepted levels		Strategic	3. Possible	4. Major	10-19. Medium	3. Possible	3. Moderate	3 > 9. Low	Sarah Bryan	1. Reward packages, relocation packages, targeted advertising, Job descriptions include cross cover, cover arrangements with other local authorities.  2. The Authority allows hybrid working and provides the necessary technology to facilitate this.  3. Continue to monitor staff turnover, with regular reporting to Authority.		

 <b>EXMOOR</b> NATIONAL PARK	RISK EVENT	OBJECTIVE/S AFFECTED	RISK CATEGORY	INHERENT LIKELIHOOD SCORE	INHERENT IMPACT SCORE	OVERALL INHERENT SCORE	CURRENT LIKELIHOOD SCORE	CURRENT IMPACT SCORE	OVERALL CURRENT SCORE	RISK OWNER	MITIGATING CONTROLS/PROGRESS	REVIEW DUE	REVIEW NOTES
	Legislative and Regulatory Risk Failure to comply with legislative and legal requirements resulting in criminal and /or civil prosecutions, negligence claims, legal costs and adverse publicity		Legal/Compliance	4. Likely	4. Major	10-19. Medium	3. Possible	3. Moderate	3 > 9. Low	Sarah Bryan	1. Health and Safety Policy and Health and Safety Officer in place. Risk assessments undertaken and all stored within a central easily accessible repository. Collaboration with external Safety Officer in respect of Health and Safety assurance. Are we still doing this?  2. Equality, Diversity and Inclusion policies established and communicated to staff and members. Equality Impact Assessments are undertaken.  3. All requests monitored by Senior Officer and quarterly reports passed to Leadership Team. E-mail protocols and search tools in place. ICT Acceptable Use policy in place for staff.  4. Professionally qualified planners advise on planning process and there is a programme of training for Authority Members.  5. Safety Plan in place with regular inspections. Support & maintenance contracts for plant & equipment in place. Staff Training on core risk areas.  6. We continue to work with Defra over the establishment of the new national partnership. Service Planning will provide the opportunity to adapt and the 'New Burdens' doctrine should ensure that new obligations are funded.		
	Health & Safety. Risk to staff, Members, volunteers, contractors and the public where proper procedures are not followed.		Legal/Compliance	4. Likely	4. Major	10-19. Medium	3. Possible	4. Major	10-19. Medium	Ben Barrett	1. Health and Safety Policy and Health and Safety Officer in place. Risk assessments undertaken and all stored within a central easily accessible repository. Annual review of all policy documents and processes.  2. Safety Plan in place with regular inspections. Support & maintenance contracts for plant & equipment in place. Staff Training on core risk areas.  3. Safety Risk Register is a dynamic SharePoint document to guard against physical/verbal abuse of staff  4. Quarterly Health & Safety Committee undertaken with Chief Executive, Department Heads and key operational staff.		
	Reputational Risk, damage that undermines relationships with key partners, sponsors or staff base to the extent that the Authority's Objectives become deliverable.		Reputational	3. Possible	4. Major	10-19. Medium	2. Unlikely	3. Moderate	3 > 9. Low	Sarah Bryan	1. A Communications Officer is in place, and staff receive media training and briefings on key issues.  2. Code of Conduct in place, annual declaration by staff and members  3. A Communications Officer in post, communications fed out through correct channels  4. We continue to monitor the legislative, environmental, regulatory and cultural landscape to ensure our practices are well supported and defensible.  5. Staff consulted on Spending Reviews and other significant events, decisions that impact on them, the organisation and other stakeholders.		
	Risks to Partnership Working e.g. in response to unpopular stance/decision taken by the NPA		Strategic	3. Possible	4. Major	10-19. Medium	2. Unlikely	3. Moderate	3 > 9. Low	Sarah Bryan	Good consultation processes, Exmoor Forum, Parish Council Member representation, attendance at Parish meetings and area panels and the Exmoor Hill Farm Network. We will look to establish new relationships and links to Somerset Council new unitary authority.  Six monthly reporting of Corporate Plan Monitoring, complaints and compliments. Mandatory annual training for staff and members. Risk Management Training to Leadership and Delivery Team members.		

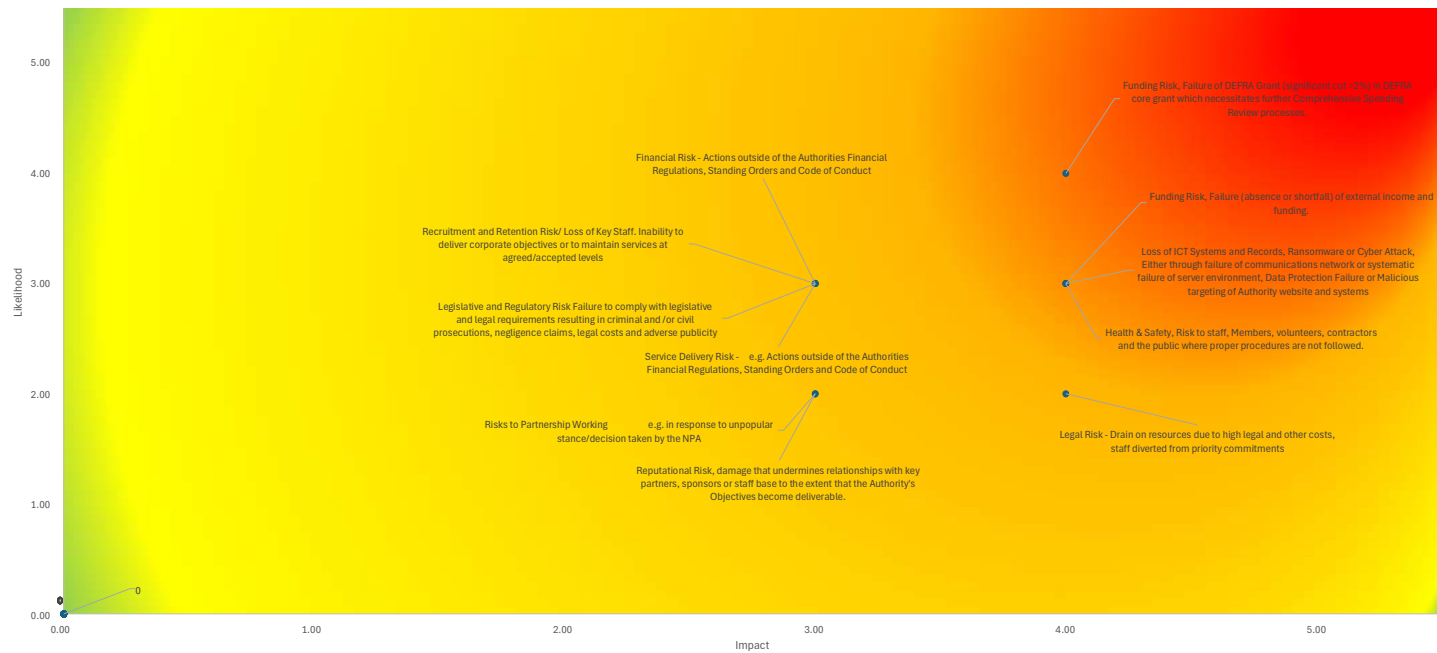
	RISK EVENT	OBJECTIVE/S AFFECTED	RISK CATEGORY	INHERENT LIKELIHOOD SCORE	INHERENT IMPACT SCORE	OVERALL INHERENT SCORE	CURRENT LIKELIHOOD SCORE	CURRENT IMPACT SCORE	OVERALL CURRENT SCORE	RISK OWNER	MITIGATING CONTROLS/PROGRESS	REVIEW DUE	REVIEW NOTES
	Loss of ICT Systems and Records, Ransomware or Cyber Attack, Either through failure of communications network or systematic failure of server environment, Data Protection Failure or Malicious targeting of Authority website and systems		Operational	4. Likely	4. Major	10-19. Medium	3. Possible	4. Major	10-19. Medium	Ben Barrett	1) Firewall and virus control software, password control, secure backups and fallower equipment. Access control procedures, door access systems. 2) Encryption processes, GDPR awareness and training, Acceptable Use Policy and declaration. 3) Cyber governance and self-assessment. Annual Internal Audit work focussed on Information Governance and Cyber Security		



**EXMOOR**  
NATIONAL PARK

## RISK HEAT MAP

High	20 > 25
Medium	10 > 19
Low	3 > 9
Very Low	0 > 2



## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### EXMOOR NATIONAL PARK PARTNERSHIP PLAN 2025-30

#### Report of the Head of Climate, Nature and Communities

**Purpose of Report:** To present to Members the draft Exmoor National Park Partnership Plan 2025-30 to approve for consultation

**RECOMMENDATIONS:** The Authority is recommended to:

- (i) APPROVE the Exmoor National Park Partnership Plan 2025-2030 for consultation.
- (ii) DELEGATE to the Chief Executive to make final amendments to the consultation draft Plan including the supporting text, in consultation with the Chairperson.
- (iii) NOTE that a Strategic Environmental Assessment and Habitat Regulations Assessment is being carried out which will accompany the consultation on the draft Plan.

**Authority Priority:** The Partnership Plan is the statutory National Park Management Plan and provides the framework and priorities for the National Park Authority's corporate plan. A cross-cutting priority action for the 2024-25 corporate plan is to consult on and adopt the Partnership Plan.

**Legal and Equality Implications:** Section 66(1) of the Environment Act 1995 requires the National Park Authority to *prepare and publish a plan, to be known as a National Park Management Plan, which formulates its policy for the management of the relevant Park and for the carrying out of its functions in relation to that Park*. Section 66(4) states that *A National Park authority shall review its National Park Management Plan within the period of five years of its operational date and, after the first review, at intervals of not more than five years*.

**The equality impact of the recommendations of this report has been assessed as follows:** There are no foreseen adverse impacts on any protected group(s). Engagement through the outreach work within the plan is designed to have a positive impact on protected groups. A key aim for the Partnership Plan is to deliver a Welcoming National Park for All, building on the Authority's commitments to equity, diversity and inclusion.

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendations of this report is as follows:** There are no implications for the Human Rights Act.

**Financial and Risk implications:** The preparation of the management plan is funded from within the current medium term budget plan. No financial or risk implications have been identified.

**Climate Response:** The Partnership Plan includes objectives and targets to mitigate and adapt to climate change.

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## **1. Background**

1.1. Exmoor National Park Authority (ENPA) is required to prepare, and keep under review, a five-year management plan for the National Park. This is called the Partnership Plan in recognition of the need to work in partnership to develop and deliver the Plan. The Partnership Plan is the primary document through which the purposes of the National Park can be achieved. National Park purposes set out in the Environment Act 1995 are to:

- Conserve and enhance the natural beauty, wildlife and cultural heritage of the National Parks
- Promote opportunities for the understanding and enjoyment of the special qualities of National Parks by the public

While carrying out these purposes, National Park Authorities also have a duty to seek to foster the economic and social well-being of local communities within the National Parks.

1.2 Recent advice to Protected Landscapes from Natural England on Management Plans states that *'The Management Plan is the single most important policy document for a Protected Landscape (PL). PL Management Plans are statutory; National Park Authorities are required by law to produce them, and to review them every 5 years. It is a Plan for the geographic area of the designation and therefore not for a single authority or body. As a strategic over-arching document, it should coordinate and integrate other policies, plans and strategies where these are relevant to the statutory purposes for which the PL was designated. The Management Plan is, therefore, the principal reference document for ensuring that the statutory purposes of the PL are met.'*

## **2. Preparation of the Exmoor National Park Partnership Plan 2025-30**

2.1. The Plan has been prepared following an extensive process of evidence gathering, consultation and engagement. This included:

- preparation of the State of Park report<sup>1</sup> which provides a key element of the evidence base for the Plan
- discussions with Partnership Plan groups, Steering Group, ENPA members and staff
- online and in-person stakeholder workshops, a next-generation workshop and a webinar on climate change

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<sup>1</sup> [Exmoor State of Park Report 2023](#)

- a public opinion survey<sup>2</sup> which ran from April to September 2023, with nearly 1,000 responses
- a workshop for ENPA members and the Plan Steering Group

2.2. The plan addresses the main challenges facing the National Park and is structured around six aims and a place-based delivery section:

- A cared for landscape and heritage
- A nature-rich landscape
- A net zero National Park, mitigating and adapting to climate change
- A welcoming place for all, that people feel connected to, improving their health and well-being
- Healthy Natural Resources
- A great place for people to live, work and do business
- Bringing it all together - place based delivery
  - Moorland & Farmland
  - Woodland and Trees
  - Rivers, Streams and Wetlands
  - Coast

2.3. Supporting text will be added to accompany each aim, providing the context for the objectives, targets and measures.

### **3. Protected Landscapes Targets and Outcomes Framework and 30 by 30**

3.1. In January 2024, the then Government published the Protected Landscapes Targets and Outcomes Framework, highlighting targets from the Environment Improvement Plan (EIP) 2023<sup>3</sup> that Protected Landscapes should prioritise. These Protected Landscape Targets are included in the Partnership Plan and will be priorities for delivery. The targets are set out in the table below, with the three targets that are apportioned shown in italics (see paras 3.2-3.3).

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<sup>2</sup> [National-Park-Partnership-Plan-Public-Opinion-Survey-2023-final-results.pdf](#)

<sup>3</sup> [Environmental Improvement Plan \(EIP\)](#)



<b>National Protected Landscape Targets</b>	<b>Exmoor Partnership Plan Targets</b>
1. <i>Restore or create more than 250,000 hectares of a range of wildlife-rich habitats within Protected Landscapes, outside protected sites by 2042 (from a 2022 baseline)</i>	B3 <i>Create or restore an additional 4,500ha of priority habitat by 2030, and 6,500ha by 2042</i>
2. Bring 80% of SSSIs within Protected Landscapes into favourable condition by 2042	B4 Bring 80% of SSSIs within Protected Landscapes into favourable condition by 2042 and ensure 60% of SSSIs have 'actions on track' to achieve favourable condition by 31 January 2028
3. For 60% of SSSIs within Protected Landscapes assessed as having 'actions on track' to achieve favourable condition by 31 January 2028	
4. Continuing favourable management of all existing priority habitat already in favourable condition outside of SSSIs (from a 2022 baseline) and increasing to include all newly restored or created habitat through agri-environment schemes by 2042	B5 Continue favourable management of all existing priority habitat already in favourable condition outside of SSSIs (from a 2022 baseline) and increasing to include all newly restored or created habitat through agri-environment schemes by 2042
5. Ensuring at least 65% to 80% of land managers adopt nature friendly farming on at least 10% to 15% of their land by 2030	B6 By 2030, nature-friendly farming is practised on 50% of enclosed farmland (11,780ha or 17% of the National Park), where land is managed working with nature as part of a sustainable farm business
6. Reduce net greenhouse gas emissions in Protected Landscapes to net zero by 2050 relative to 1990 levels	C1 Exmoor National Park is net zero by 2038, leading the response to climate change and delivery of national net zero targets
7. <i>Restore approximately 130,000 hectares of peat in Protected Landscapes by 2050</i>	C2 <i>Restore 800 ha of deep peat by 2030, and 80% of Exmoor's deep peat by 2050</i>
8. <i>Increase tree canopy and woodland cover (combined) by 3% of total land area in Protected Landscapes by 2050 (from 2022 baseline)</i>	C3 <i>Increase tree canopy and woodland cover (combined) by 3% of the total area of the National Park (2,080 ha) by 2030, and 10% (6,920 ha) by 2050, to benefit nature and people, ensuring the right trees in the right place</i>
9. Improve and promote accessibility to and engagement with Protected Landscapes for all using existing metrics in our Access for All programme	D1 Improve and promote accessibility to the National Park and engagement with Exmoor's special qualities for all
10. Decrease the number of nationally designated heritage assets at risk in Protected Landscapes	A5 Reduce the number of nationally and locally designated heritage assets at risk

- 3.2. Three of the national PL targets are being apportioned (shared) to more accurately reflect the local circumstances of individual Protected Landscapes. Targets B3 on priority habitats, C2 on peatland restoration, and C3 on tree and woodland cover set out the contribution that Exmoor National Park proposes to make to these national targets. As these are national targets that have been set by Government, only the three that have been apportioned (B3, C2, C3) will be consulted on.
- 3.3. The Protected Landscapes target on restoring or creating more than 250,000 ha of priority habitats is half the national target of 500,000 ha in the Environment Improvement Plan 2023, as Protected Landscapes cover nearly a quarter of England and contain around half of England's priority habitats and Sites of Special Scientific Interest, 60% of deep peat, and nearly 88% of heather and acid grassland habitats. Exmoor has 29 priority habitats<sup>4</sup> which cover around 38% of the National Park. The proposed Exmoor contribution to this target - B3 - is based on the Exmoor Nature Recovery Vision, and includes a range of Exmoor's priority habitats such as species-rich grassland, woodland and wood pasture, hedgerows, orchards and peatland/mires. Target C2 on peatland restoration is based on the work of the South West Peatland Partnership and other schemes such as Landscape Recovery. Target C3 on woodland and tree cover is based on the Nature Recovery Vision to 2030, and a proposed 'stretch' target to 2050 based on the net zero target and to continue benefits for nature. There is overlap between the targets, ie targets C2 peatland and C3 trees and woodland will contribute to target B3 priority habitats, where these are delivered outside existing designated sites.
- 3.4. In December 2022, the UK Government also committed to protect at least 30% of land and sea in the UK for nature by 2030 (30by30), ensuring that it is effectively conserved and managed. This was part of the Global Biodiversity Framework agreed by global Leaders at the UN Biodiversity Summit. This target was agreed as part of an ambitious framework aiming to halt and reverse global biodiversity loss.
- 3.5. Government set out expectations that Protected Landscapes are at the heart of this 30by30 commitment, with the focus on the most important areas for biodiversity, ensuring that these most important places, at the core of nature's recovery, have the long-term protection and favourable management needed for biodiversity to thrive. *Our Protected Landscapes will provide the backbone to 30by30 in England, contributing towards the target where they are effectively managed and delivering in-situ conservation. We recognise that we can, and must, go further within Protected Landscapes than other areas to meet our national environmental targets, including 30by30. This will be driven by the Protected Landscapes Targets and Outcomes Framework, as well as further action to ensure that these special places are wilder and greener. Through their management plans, existing structures and strong partnerships, Protected Landscapes organisations can also play a convening role to*

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<sup>4</sup> The full list of Exmoor's priority habitats can be found in Appendix 1 of the [Exmoor Wildlife Research and Monitoring Framework](#)

*champion, identify and support areas that meet, or have potential to meet, the 30by30 criteria*<sup>5</sup>.

- 3.6. Initially it is expected that 30by30 will be delivered through Natura 2000 sites, Sites of Special Scientific Interest (SSSIs) in favourable or unfavourable recovering condition, National Nature Reserves (NNRs) and areas of managed broadleaved and mixed woodland. However, this is only considered to account for around 7.1% of land in England, highlighting the challenge of meeting the 30by30 commitment. New contributions to the 30by30 target will be made on a voluntary basis, via existing mechanisms such as Environmental Land Management Schemes or Biodiversity Net Gain, and there is no obligation on landowners or land managers to participate. Government also recognises the importance of ensuring delivery of wider priorities including food production, and that some areas are unlikely to be suitable for 30by30, including highly productive land such as Best and Most Versatile (BMV) land.
- 3.7. The proposed target for Exmoor is 50% of land managed for nature by 2030 (Target B2). This is based on the current area already considered to be effectively managed for nature plus the additional priority habitat that is proposed to be created under the national target B3.
- 3.8. Together, these targets will help Exmoor deliver against the Government's aspirations for Protected Landscapes. In November 2024, the new Labour Government confirmed that it is committed to *empowering Protected Landscapes to become greener, wilder and more accessible to all*<sup>6</sup>.

#### **4. Strategic Environmental Assessment and Habitats Regulations Assessment**

- 4.1. The Partnership Plan must have a Strategic Environmental Assessment (SEA) to test the Vision, aims, objectives and targets against a set of environmental, social and economic objectives. It also undergoes a Habitat Regulations Assessment to consider any impacts on European Protected Sites, namely the Exmoor Heaths, and Exmoor and Quantock Oakwoods Special Areas of Conservation (SACs).
- 4.2. A report detailing the Strategic Environmental Assessment and Habitat Regulations Assessment will accompany the consultation on the draft Plan.

#### **5. Consultation**

- 5.1. Consultation on the draft Partnership Plan will take place in the New Year 2025. This will be undertaken via an online survey, with alternative formats available for those who are not able to respond in this way. The consultation will be widely publicised through social media, press releases, ENPA's newsletter Parklife, on ENPA's website, and with partners.

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<sup>5</sup> [30by30 on land in England: confirmed criteria and next steps - GOV.UK](#)

<sup>6</sup> [Written questions and answers - Written questions, answers and statements - UK Parliament](#)

- 5.2. Consultation responses will be considered and changes to the Plan discussed with the Steering Group and Members before the final Plan is brought back to the Authority for adoption in Summer 2025.

**Clare Reid**  
**Head of Climate, Nature and Communities**  
**December 2024**

**Appendix 1 Draft Exmoor National Park Authority Partnership Plan 2025-30**

## Exmoor National Park Partnership Plan 2025-2030

### Foreword

*To be added*

### National Park designation and special qualities

Exmoor National Park was designated in 1954, in recognition of its significance and value at a national level. The National Park designation reflected its: *‘spectacular coastline, fine heather, bracken and grass moorland, beautiful, wooded valleys, antiquities in great profusion... including stone circles, barrows, hut circles as well as earthworks... notable wildlife... and is first rate country for motoring, and for walking and riding’* (the 1947 Hobhouse Report).

Since its designation, Exmoor’s **special qualities** have been defined as:

- Large areas of open moorland providing a sense of remoteness, wildness and tranquillity rare in southern Britain
- A distinct and diverse landscape of softly rounded hills and ridges, with heather and grass moors, spectacular coast, deeply incised wooded valleys, high sea cliffs, fast flowing streams, traditional upland farms and characteristic beech hedge banks
- A timeless landscape mostly free from intrusive development, with striking views inside and out of the National Park, and where the natural beauty of Exmoor and its dark skies can be appreciated
- A mosaic of habitats supporting a great diversity of wildlife including herds of wild Red deer, rich lichen communities, rare fritillary butterflies, bats, and other species uncommon in southern Britain
- A complex and rich historic landscape that reflects how people have lived in, exploited and enjoyed Exmoor over the past 8000 years, including burial mounds on ridges, discrete stone settings, ancient farmsteads and settlements, picturesque villages and historic estates
- A deeply rural community closely linked to the land with strong local traditions and ways of life
- A farmed landscape with locally distinctive breeds such as Red Devon cattle; Devon Closewool, and Exmoor Horn sheep, and herds of free-living Exmoor ponies
- An exceptional rights of way network, with paths that are often rugged and narrow in character, along with extensive areas of open country and permitted access, providing superb opportunities for walking, riding, cycling
- A landscape that provides inspiration and enjoyment to visitors and residents alike

## **Exmoor National Park statutory purposes**

The purposes of National Parks are enshrined in law<sup>1</sup>. These are:

- To conserve and enhance the natural beauty, wildlife and cultural heritage of the area
- To promote opportunities for the understanding and enjoyment of its special qualities by the public

Where there is conflict between these two purposes that cannot be reconciled, the first purpose takes precedence (known as ‘the Sandford Principle’<sup>2</sup>).

Exmoor National Park Authority was established under the Environment Act 1995<sup>3</sup> as a special purpose body charged with leading action to achieve these purposes, and, while doing so, is required to foster the social and economic well-being of National Park communities.

## **Purpose of the Partnership/Management Plan**

The National Park Authority is required to prepare and keep under review a Management Plan<sup>4</sup> for their area, based on the National Park purposes and duty (the statutory objectives). The Plan is for the National Park as a whole and involves many organisations and people, and so is called a Partnership Plan. It includes the work of the National Park Authority.

It describes the special qualities of the National Park and sets out:

- The opportunities and challenges facing Exmoor
- A long-term vision and objectives, reflecting the Government’s vision and priorities for all National Parks, and demonstrates how Exmoor can help deliver these
- Bold targets to focus partnership action on over the five-year timeframe of the Plan and beyond

## **What is it?**

This five-year Partnership Plan establishes the vision and objectives to maintain the special qualities of Exmoor, and to further the statutory National Park purposes. It is developed in collaboration with partner organisations, communities, visitors and businesses. While the National Park Authority facilitates the Plan, it brings together the work of many partners. It aims to mobilise the shared knowledge and resources of everyone who cares for Exmoor in a collective effort.

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<sup>1</sup> [National Parks and Access to the Countryside Act 1949](#) Section 5

<sup>2</sup> [Environment Act 1995](#), Section 62

<sup>3</sup> [Environment Act 1995](#), Section 63

<sup>4</sup> [Environment Act 1995](#), Section 66

## Who is it for?

The sections that follow are for everyone who has an interest in and cares about the National Park. It's a plan for:

- The whole National Park
- National Park Authority members, staff and volunteers
- Partners. The Plan can only be achieved if we work together to deliver it. This involves a wide range of partners who all have an important role to play and, in some cases, a statutory obligation to the area
- Exmoor's land and property owners and managers, without whose support and co-operation the special qualities of the National Park would not be maintained and enhanced
- The people who live and work here: Exmoor's local communities and businesses
- The wider public. The Plan sets out what is important about Exmoor and what is being done to conserve and enhance the National Park as a nationally significant landscape

## Government priorities for National Parks and Partnership Plans

Seventy years after the creation of National Parks and Areas of Outstanding Natural Beauty (collectively known as Protected Landscapes), the Government commissioned an independent review led by Julian Glover, to consider whether the protections for Protected Landscapes are still fit for purpose, what might be done better, what changes will help and whether the definitions and systems in place were still valid. The report from this Landscapes Review identified 27 recommendations around a renewed mission to enhance nature; connecting everyone with Protected Landscapes; supporting people who live and work there; adding new designations; and enabling new ways of working through changes in legislation, governance, and funding models. The overall conclusion was that *"We want our national landscapes to work together with big ambitions so they are happier, healthier, greener, more beautiful and open to everyone."*<sup>5</sup>

The Government's response<sup>6</sup> to the Landscapes Review set out a new vision for Protected Landscapes and the role that they should play in today's society as: *'A coherent national network of beautiful, nature-rich spaces that all parts of society can easily access and enjoy. Protected landscapes will support thriving local communities and economies, improve our public health and wellbeing, drive forward nature recovery, and build our resilience to climate change.'*<sup>7</sup>

This was accompanied by some significant changes including a strengthened legal duty for relevant authorities to help to further National Park purposes (see below), a greater

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<sup>5</sup> Landscapes Review [DEFRA - Landscapes Review - Final Report 2019](#)

<sup>6</sup> [Landscapes review \(National Parks and AONBs\): government response - GOV.UK](#)

<sup>7</sup> [Landscapes review \(National Parks and AONBs\): government response - GOV.UK](#)

emphasis on National Park Management Plans, and the creation of a new Protected Landscapes Partnership to strengthen collaborative working at a national level.

The Government's response also highlighted the role of Protected Landscapes in helping to deliver national and international targets on tackling climate change, recovering nature, and enhancing beauty, heritage and engagement with the natural environment. In 2024, the Government produced the **Protected Landscapes Targets and Outcomes Framework** (PLTOF),<sup>8</sup> identifying the Environment Improvement Plan<sup>9</sup> goals that Protected Landscape bodies and other relevant authorities and partners must prioritise. This Partnership Plan sets out how Exmoor National Park will contribute to the delivery of these national targets. The national targets are highlighted in bold under the relevant aims and objectives of the Plan.

Government has also set out the expectation that Protected Landscapes are at the heart of delivering the UK government's commitment under the Global Biodiversity Framework agreed by Leaders at the UN Biodiversity Summit in 2022 to protect at least 30% of land and sea by 2030 (**30by30**). *"Our Protected Landscapes will provide the backbone to 30by30 in England, contributing towards the target where they are effectively managed and delivering in-situ conservation. We recognise that **we can, and must, go further within Protected Landscapes than other areas to meet our national environmental targets, including 30by30**. This will be driven by the Protected Landscapes Targets and Outcomes Framework, as well as further action to ensure that these special places are wilder and greener. Through their management plans, existing structures and strong partnerships, Protected Landscapes organisations can also play a convening role to champion, identify and support areas that meet, or have potential to meet, the 30by30 criteria"*<sup>10</sup>.

Further guidance on 30by30 is being prepared. In the interim, Protected Landscape bodies and their partnerships are being encouraged to maximise their potential contributions to 30by30, including the protection and effective management of existing, restored and new wildlife rich habitat. *"The UK is calling for high ambition and momentum to reach our international targets to protect and restore the natural world"*<sup>11</sup>.

The Labour government elected in 2024 has also set out its ambitions for National Parks to be **greener, wilder and more accessible to all**: *"Labour introduced National Parks 75 years ago, and introduced the Rights of Way Act that secured public access and preserved natural beauty. This Labour Government is committed to empowering Protected Landscapes to become greener, wilder and more accessible to all. We are actively considering options to ensure Protected Landscapes bodies like National Park*

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<sup>8</sup> Protected Landscapes Targets and Outcomes Framework, published January 2024.

<sup>9</sup> [Environmental Improvement Plan](#) 2023 is the first five-year refresh of the government's 25-Year Environment Plan and acts as one of the core drivers for all National Park Management Plans

<sup>10</sup> [30by30 on land in England: confirmed criteria and next steps - GOV.UK](#)

<sup>11</sup> Environment Secretary Steve Reed ["Britain back on global stage to support nature's recovery" - GOV.UK](#)



*Authorities have the tools and powers they need to deliver for people and nature, including through regulation and guidance<sup>12</sup>.”*

### **Responsibilities of relevant authorities regarding National Parks**

Relevant authorities<sup>13</sup> have a legal duty<sup>14</sup> to help **further** National Park purposes when making decisions or carrying out activities relating to or affecting land within the National Park, including helping to develop and deliver National Park Management Plans<sup>15</sup>. This duty also applies to proposals outside the designated area but impacting on its statutory purposes. If it appears that there is a conflict between the two statutory purposes, they must attach greater weight to the purpose of conserving and enhancing the natural beauty, wildlife and cultural heritage of the National Park. Relevant authorities must show they have fulfilled this duty.

Guidance on this strengthened duty is expected from Government, but in the meantime, and without prejudicing this guidance, Natural England has provided advice on the strengthened duty<sup>16</sup>. This advice states that it is an active duty, not a passive one, and is outcomes focused, not just a process. Any relevant authority must take all reasonable steps to explore how the statutory purposes of the Protected Landscape can be furthered, demonstrating how they have done this. They must also avoid harm to the statutory purposes of designation, going beyond mitigation and like for like measures and replacement. Any proposed measures should align with and help to deliver the aims and objectives of the statutory National Park Management Plan. If it is not practicable or feasible to take measures to further the National Park purposes, the relevant authority should provide evidence to show why not. The National Park Authority should be consulted.

Public authorities<sup>17</sup> also have a duty under section 102 of the Environment Act 2021<sup>18</sup> to consider and take action to conserve and enhance **biodiversity**. Government guidance on complying with the duty<sup>19</sup> states that public bodies should consider Protected Landscapes as part of the duty, particularly if they have functions within or close to the

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<sup>12</sup> [members.parliament.uk/member/5287/writtenquestion/1741720](https://members.parliament.uk/member/5287/writtenquestion/1741720)

<sup>13</sup> Relevant authorities include all levels of government and includes government agencies and ministers. Statutory undertakers (companies who have been given statutory powers to carry out certain public works or services) such as water companies, utilities, telecommunications, are also covered by the duty.

<sup>14</sup> [National Parks and Access to the Countryside Act 1949](#) section 11A, as amended by Section 245 (Protected Landscapes) of the Levelling Up and Regeneration Act 2023 [Levelling-up and Regeneration Act 2023](#)

<sup>15</sup> Countryside and Rights of Way Act 2000 section 90A as amended by Section 245 (Protected Landscapes) of the Levelling Up and Regeneration Act 2023 [Levelling-up and Regeneration Act 2023](#)

<sup>16</sup> Advice provided by Natural England to the Lower Thames Crossing DCO Examining Authority on the implications of the new duty to further, [Annex 2 of letter dated 15th December 2023](#)

<sup>17</sup> Public authorities include government departments, public bodies, local authorities, local planning authorities, and statutory undertakers (a business that has public authority duties for their land and delivers something of public importance)

<sup>18</sup> [Environment Act 2021](#)

<sup>19</sup> [Complying with the biodiversity duty - GOV.UK](#)

designation, including helping to develop and deliver National Park Management Plans, and making improvements to nature in National Parks.

**How has the Plan been prepared?**

- It's based on evidence from the State of the Park Report<sup>20</sup>
- It's informed by a public opinion survey<sup>21</sup>
- It's been developed with the Partnership Plan groups
- It's been discussed at online and in-person workshops
- It has included a particular focus on engaging with hard-to-reach groups, including younger people, in line with our commitment to engage with and inspire a wider diversity of communities, recognising that Exmoor National Park is for everyone
- The effect of the Plan on social, environmental and economic objectives have been tested through a Strategic Environmental Assessment (SEA), and the effects on Exmoor's Special Areas of Conservation (SACs) have been considered through a Habitats Regulation Assessment.

**How is the Plan used?**

- As the basis for the National Park Authority Corporate Plan, guiding our work priorities and resource allocation
- To develop National Park Authority policies and decision making
- To bring together a wide range of people and organisations around a set of common goals
- To co-ordinate action amongst partners and develop projects where we can work together on issues of shared interest
- To draw in funding to deliver the outcomes identified
- To monitor progress against our Vision, Objectives and Targets

**How does it fit with other plans and strategies?**

- It's the single most important document for the National Park
- It sits within the context of international and national legislation, policy and strategy and does not override any other specific legislative requirements or consent processes
- It is accompanied by the State of the Park Report which examines the issues and trends affecting the National Park's special qualities, and provides the evidence base for the Partnership Plan
- It links to other plans and strategies relevant to Exmoor such as the Local Nature Recovery Strategies, Rural Enterprise Exmoor Vision and so on
- It provides the framework for the Local Plan which sets out the policies for determining planning applications. The Partnership Plan is a material

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<sup>20</sup> [Exmoor National Park State of Park Report](#)

<sup>21</sup> [National Park Partnership Plan Public Opinion Survey 2023 final results.pdf](#)

consideration in planning decisions and the Local Plan is a means of delivering aspects of the Partnership Plan – for example through affordable housing provision and good design principles

- It gives effect to National Park purposes
- It reflects public views and opinions following consultation
- It is implemented through a separate Delivery Programme

### **Some of Exmoor's highlights** *(to be presented as an infographic)*

- Wild, windswept open moorland, one of only three upland areas in southern Britain
- Europe's very first International Dark Sky Reserve
- The tallest tree in England
- The highest cliffs in England
- 58 km of stunning coastline, part of the Bristol Channel with the second highest and lowest tides in the world
- Almost 250 species of bird and over 1,000 different flowering plants and grasses
- One of the best places to see wild Red deer in England
- Free-living native Exmoor ponies, perfectly adapted to upland conditions and vital for conservation grazing
- Over 10,000 records on Exmoor's Historic Environment Record, representing human activity stretching back 8,000 years
- One of the first National Parks in England to gain the European Charter for Sustainable Tourism
- The longest stretch of coastal woodland in England and Wales with rare whitebeam trees found nowhere else in the world.
- Over 1,600 veteran trees throughout the National Park, and the highest beech plantation in England
- Over 1,300 km of paths and bridleways and around 17,600 hectares of open access land to enjoy
- One of the most tranquil places in England

### **Changing landscapes: the challenges and opportunities facing Exmoor**

There are many forces for change affecting Exmoor's landscapes, some of them global, others very localised in effect. While we do not have control over all these impacts we need to understand and be aware of them, so that we can respond and adapt to ensure Exmoor is resilient and thriving now and in the future. Details of the trends and changes affecting Exmoor's special qualities are set out in the State of the Park Report<sup>22</sup> that accompanies this Partnership Plan and the Landscape Character Assessment<sup>23</sup>.

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<sup>22</sup> [Exmoor National Park State of Park Report 2023](#)

<sup>23</sup> [Landscape Character Assessment | Exmoor](#)

A summary is given below

**Climate change:** Urgent actions to reduce carbon emissions are required. The impacts of climate change are evident now and will impact all aspects of the National Park so there also needs to be more focus on adapting to a changing climate and increasing resilience.

**Nature recovery:** Urgent action is required to enable nature recovery at scale. Statutory Local Nature Recovery Strategies are being prepared and will feed into the Plan along with targets from Exmoor's Nature Recovery Vision and those cascaded down from the Government's Environmental Improvement Plan.

**Farming and land management:** The transition to the environmental land management scheme is ongoing but still holds much uncertainty over the details of how this will be implemented and the funding that will be available. The viability of upland hill farming remains of concern.

**Changing landscapes:** The National Park designation means that Exmoor has not seen the same level of development as in other areas, but it is not immune to other changes arising from climate change and changing land management. Landscape monitoring has shown incremental but evident change in the nature of the land cover and vegetation and the occurrence of man-made features such as telecommunications masts.

**Local communities:** There are ongoing concerns over the viability of local communities with pressures on affordable housing and local services particularly from an ageing population and high levels of second homes / holiday lets.

**Local economy:** Exmoor's economy is dominated by the tourism sector and is primarily made up of micro-businesses. New technologies are changing the way markets and sectors work, and digital connectivity is more important than ever. The need to change, adapt and learn new skills will be essential for business and economic growth. Exmoor needs to retain and attract young people to visit, live and work here.

**Natural and cultural capital:** The next few years are likely to see a growing trade in natural capital assets such as biodiversity, clean water, reduced flood risk, and stored carbon. These potentially provide new sources of income for land owners and managers on Exmoor who can provide a supply of these assets but there is uncertainty over the long-term value and credibility of some of these schemes.

**Finance and delivery:** Action to address these strategic challenges will require resources and partnership working, at a time of severe budgetary challenges. New sources of investment and funding will need to be found, including from the private sector.

**Policy:** With a change of Government in July 2024, there are likely to be changes in Government policy for the environment, farming and planning, which will all influence priorities for the National Park and how these can be delivered.

**Visitor management and experience:** Visitors bring economic benefit but pressures from visitor numbers need to be managed. Travel to and around the National Park has a high carbon footprint, so developing sustainable transport, and access and recreation opportunities will be essential for the health and wellbeing of our residents and visitors, as well as helping to reduce carbon and support a better visitor experience.

**Health & wellbeing:** The long term impacts of the covid pandemic are still being felt, and have had a significant impact on people's physical and mental well-being. Rural communities and particularly farming communities feel the impact of loneliness and isolation. The health and well-being benefits of connecting with nature and the outdoors are now widely recognised and provide an opportunity for increased engagement with the National Park.

**Equality, Diversity and Inclusion:** Inequality in the UK is at the highest level for over 50 years and within Exmoor there are many pockets of rural poverty. Many minority ethnic and other under-represented communities do not visit or engage with the National Park and a proactive approach is needed to reach out to them and work with people within those communities to provide greater opportunities and awareness.

## Vision, Aims, Objectives and Targets<sup>24</sup>

### Vision

This statutory Management Plan covers the period 2025 to 2030 but its vision, objectives and targets extend to 2050:

*Exmoor National Park is a beautiful landscape, leading the response to climate change and nature recovery. It is a place where nature can thrive, that's proud of its cultural heritage, welcoming to all who seek out inspiration and adventure, and where people can connect with this special landscape. It is home to thriving local communities, with a low carbon local economy benefitting from Exmoor's natural and cultural capital.*

### Aims

- A. A cared for landscape and heritage
- B. A nature-rich landscape
- C. A net zero National Park, mitigating and adapting to climate change
- D. A welcoming place for all, that people feel connected to, improving their health and well-being
- E. Healthy natural resources
- F. A great place for people to live, work and do business
- G. Bringing it all together - place based delivery
  - G1 Moorland & Farmland
  - G2 Woodland and Trees
  - G3 Rivers, Streams and Wetlands
  - G4 Coast

### A. A cared for landscape and heritage

*Supporting text and context to be added*

#### Objectives:

Exmoor's unspoilt natural beauty, tranquillity, openness, wildness and dark night skies are celebrated, looked after, and enjoyed

Exmoor's irreplaceable historic environment and cultural heritage is cared for, celebrated and plays a key role in informing our future

#### Targets and measures:

- A1 Ensure development and land-use change recognises landscape character and enhances natural beauty including impacts on the setting of and views from the National Park

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<sup>24</sup> Text in green relates to the national Protected Landscapes Targets and Outcomes Framework [Protected Landscapes Targets and Outcomes Framework - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/protected-landscapes-targets-and-outcomes-framework)

- A2 Conserve and enhance landscape character through management of characteristic features including hedgebanks, hay meadows, stone walls, traditional farm buildings, orchards, ponds, leats and gutter systems
- A3 Reduce light pollution across the whole National Park Dark Sky reserve to conserve and enhance the quality of the night sky
- A5 **Reduce the number of nationally and locally designated heritage assets at risk in line with national targets**
- A6 Improve the protection of heritage assets by designating 5 new national heritage assets (listed buildings and Scheduled Monuments) by 2030 and increasing the local list of heritage assets by 25% by 2030
- A7 Promote engagement with Exmoor's historic environment through the Historic Environment Record and increase the number of records accessed by 5% by 2030 (from a 2024 baseline)
- A8 Protect the character of Conservation Areas and promote positive management, ensuring all Conservation Areas have up to date appraisals and management plans
- A9 Conserve and enhance historic streetscapes and rural roads through maintenance and repairs to historic fabric including bridges, walls and paving, and reduction of unnecessary highway clutter, lighting, and road markings
- A10 Improve understanding of the impacts of climate change on heritage assets and support adaptation and resilience measures

**B. A nature-rich landscape**

*Supporting text and context to be added*

**Objectives:**

Exmoor's rich mosaic of wildlife habitats is enhanced, extended, resilient and well-connected, forming a network of nature-rich areas with blurred edges, with corridors linking them and stretching across the National Park boundary

Wildlife is thriving with a greater abundance of species that can easily move across the landscape and adapt to a changing climate

**Targets and measures:**

- B1 By 2050, at least three quarters (51,750ha) of the area of the National Park is in nature-rich condition, the remaining areas providing wildlife networks and corridors
- B2 By 2030, at least 50% of the National Park is protected and managed for nature, contributing to national 30 by 30 targets

- B3 Create or restore an additional 4,500ha of priority habitat by 2030, and 6,500ha by 2042 in line with national targets** *[breakdown of this figure covered in sections below – includes species rich grassland, woodland/wood pasture; peatland; hedgerows; wooded corridors]*
- B4 Bring 80% of SSSIs within Protected Landscapes into favourable condition by 2042 and ensure 60% of SSSIs have ‘actions on track’ to achieve favourable condition by 31 January 2028 in line with national targets**
- B5 Continue favourable management of all existing priority habitat already in favourable condition outside of SSSIs (from a 2022 baseline) and increasing to include all newly restored or created habitat through agri-environment schemes by 2042 in line with national targets**
- B6 By 2030, nature-friendly farming is practised on 50% of enclosed farmland (11,780ha or 17% of the National Park) in line with national targets, where land is managed working with nature as part of a sustainable farm business**
- B7 By 2030, there are 7,000 hectares (10% of the National Park) of wilder ‘nature recovery opportunity areas where nature and natural processes are allowed to take their course
- B8 Increase the populations of, and areas colonised by, species identified as priorities for Exmoor including threatened species
- B9 Develop and deliver species translocation programmes to bring back and boost native species, enhancing the diversity and richness of Exmoor’s wildlife
- B10 Reduce and control invasive non-native species particularly where they are impacting on the condition of designated wildlife sites
- B11 Improve the resilience of wildlife and habitats to climate change
- B12 Increase awareness and action among volunteers, residents and businesses to create more wildlife-friendly environments including in gardens, villages and towns

**C. A net zero National Park, mitigating and adapting to climate change**

*Supporting text and context to be added*

**Objectives:**

Exmoor is a net zero National Park, reducing greenhouse gas emissions to a minimum level and locking up carbon in peatlands, trees, soils and plants

Exmoor’s natural and historic assets, local communities and businesses are adapted and resilient to climate change



**Targets and measures:**

- C1 Exmoor National Park is net zero by 2038, leading the response to climate change and delivery of national net zero targets**
- Sustainable energy – 10% pa cut in emissions arising from energy usage by residents, visitors and industry for electricity, heating and travel within the National Park
  - Sustainable food & drink – 3% pa cut in emissions arising from consumption of food and drink
  - Sustainable purchasing – 12% pa reduction in emissions from other goods purchased by residents and visitors
  - Sustainable travel – 10% pa reduction in emissions from visitor travel to and from the National Park
  - Sustainable agriculture – 5% pa cut in emissions from farming practices
  - Sustainable land use (excluding agriculture) – 2% increase pa in carbon sequestration and storage
- C2 Restore 800 ha of deep peat by 2030, and 80% of Exmoor’s deep peat by 2050 in line with national targets**
- C3 Increase tree canopy and woodland cover (combined) by 3% of the total area of the National Park (2,080 ha) by 2030, and 10% (6,920 ha) by 2050, in line with national targets, to benefit nature and people, ensuring the right trees in the right place**
- C4** Produce a climate change risk assessment and adaptation plan for Exmoor National Park by 2026 and integrate climate adaptation into all actions and activity
- C5** Encourage individuals, communities and businesses to take action to reduce greenhouse gas emissions and adapt to climate change
- D. A welcoming place for all, that people feel connected to, improving their health and well-being**  
*Supporting text and context to be added*

**Objectives:**

More people are connected with, inspired by, and care for Exmoor, improving their health and well-being and providing a “Natural Health Service”

The footpaths, bridleways and open access land are well maintained and accessible for all to experience and enjoy Exmoor

Exmoor is promoted and managed as a regenerative tourism destination, providing a great visitor experience, leaving the environment in a better state, and positively contributing to the well-being of local communities

There are more opportunities for young people from all backgrounds to explore and connect and with Exmoor, developing skills and knowledge, and taking an active role in the future of Exmoor

### Targets and measures:

#### **D1 Improve and promote accessibility to the National Park and engagement with Exmoor's special qualities for all, in line with national targets**

- D2 By 2030 at least 50% of engagement with schools is with those schools that have above the south-west average of children eligible for free school meals or pupil premium.
- D3 Increase the number of days people volunteer to take action for nature and heritage by 10% by 2030 – with 15% of total hours delivered by young people under 25
- D4 Provide a night under the stars for 6,000 children, between 2025-2030
- D5 Deliver and develop a Young Rangers programme that supports young people to engage with Exmoor and develop skills and confidence through volunteering
- D6 Take positive action to support and enable people from a wider range of backgrounds to access and enjoy Exmoor
- D7 Strengthen partnerships with health professionals and communities to promote and enable more people to access the health benefits of connection with Exmoor's nature
- D8 Increase the diversity of visitors to Exmoor
- D9 Promote engagement with Exmoor's natural and cultural heritage through art
- D10 At least 80% of Exmoor's public rights of way are assessed as 'open and easy to use'
- D11 Improve the rights of way network by delivering enhancements to cycling, riding and walking opportunities and improving accessibility
- D12 Work with local tourism partners and businesses to promote regenerative tourism principles contributing in a positive way to Exmoor's special qualities
- D13 Ensure that visitor satisfaction figures remain high (at least 97% consider their experience to be good or very good)
- D14 Increase opportunities for green travel and active travel to and within the National Park

**E. Healthy natural resources**

*Supporting text and context to be added*

**Objectives:**

Exmoor's soils, air and water resources are healthy and support naturally functioning ecosystems

**Targets and measures:**

- E1 75% of Exmoor's monitored rivers, waterbodies and coastal or transitional bodies achieve 'high' or 'good' ecological status (in line with national goals)
- E2 Improve water quality (ecological and chemical) by reducing pollution and sedimentation from agriculture and wastewater treatment in line with national targets
- E3 Increase natural flood management and nature-based solutions to slow the flow, increase water infiltration and storage and reduce flood risk, water stress and drought and to ensure there is sufficient water and flows for nature
- E4 Reduce the impact of air pollution (from nitrogen and ammonia) on sensitive habitats and species
- E5 Improve soil health through good soil management practices in line with national targets, reduce compaction and increase water retention capacity, protect and improve soil ecosystem services (soil carbon, biodiversity, food production and flood mitigation) and increase resilience to extreme weather impacts

**F. A great place for people to live, work and do business**

*Supporting text and context to be added*

**Objectives:**

Exmoor's communities and economy are sustainable and resilient, supporting the transition to a low carbon economy and lifestyles, and providing new opportunities, skills and employment

**Targets and measures:**

- F1 Promote and develop skills to support delivery of National Park purposes via internships, apprenticeships and placements and deliver 20 opportunities for these by 2030
- F2 Promote local, sustainable supply chains and buying local to support Exmoor's businesses and create and retain community wealth
- F3 Support the housing needs of local communities and increase the number of affordable homes (conversions and new build) available

F4 Support the sustainability of settlements and needs of local communities, businesses and visitors through safeguarding and maintaining access to community services and facilities

F5 Support a sustainable and low carbon economy

## **G. Bringing it all together - place based delivery**

### **G1 Moorland & Farmland**

*Supporting text and context to be added*

#### **Objective:**

Exmoor's distinctive **moorland and farmed** landscapes are evolving and resilient to climate change. Their natural beauty is enhanced and heritage conserved. Habitats are more diverse, in better condition, extended, connected and richer in wildlife. Some areas are wilder and natural processes are restored. Land is managed sustainably to produce high quality food and timber. People can access and enjoy these special places including the tranquillity and dark night skies

#### **Targets and measures:**

- G1.1 Restore more naturally functioning heathland and upland moorland ecosystems, with increased diversity of habitats and species
- G1.2 Maintain and improve the condition of Scheduled Monuments, Principal Archaeological Landscapes and locally listed sites
- G1.3 Manage populations of wild red deer to maintain deer health and enable nature recovery
- G1.4 Maintain herds of wild Exmoor ponies contributing to moorland management and a nature-rich landscape
- G1.5 Continue the use of traditional upland breeds including Exmoor Horn and Devon Closewool sheep, and Red Ruby Devon cattle as part of Exmoor's land management
- G1.6 Exmoor leads the way in best practice management of game shoots, delivering positive outcomes for the local environment and communities
- G1.7 Maintain a good quality public path network across the main moorland areas, including some promoted highly accessible options
- G1.8 Increase the number and area of orchards with at least 10 new orchards created and area of existing orchards expanded by 25% (12 ha) by 2030
- G1.9 Create 100km of new hedgerow and 100km of wooded corridor greater than 20m wide by 2030, to support a wide range of species

- G1.10 Support a variety of hedgerow management, encouraging laying and coppicing of hedgebanks as important landscape features, and allowing other hedgerows to grow out to support a diversity of nature. Protect veteran hedges and ancient hedgerows and select a new generation of hedgerow trees to protect from hedge-cutting
- G1.11 Create 1,500 ha of species-rich grassland by 2030 and increase connectivity between wildlife-rich grasslands and associated habitats. Support the effective management of grasslands to increase species diversity and for the benefit of rare and/or threatened species
- G1.12 Increase the planting of individual trees, wood pasture and agro-forestry as part of farming systems
- G1.13 Increase the retention of water in ponds and scrapes to slow the flow and create new habitats

## **G2 Woodland and Trees**

*Supporting text and context to be added*

### **Objective:**

Exmoor's **woodlands and tree cover** are diverse, well-managed, expanded, better connected, more resilient, and productive. They enhance the natural beauty, wildlife, cultural heritage and enjoyment of the National Park and play a major role in responding to climate change

### **Targets and measures:**

- G2.1 Restore and create 170 ha of temperate rainforest within the hyper-oceanic zone on Exmoor (areas with high humidity and rainfall above 1.7m)
- G2.2 Improve connectivity between woodlands, both within Exmoor and surrounding landscapes, and ensure a diverse network of treescapes including broadleaved and conifer woodlands, wood pasture, parkland, coppice, scrub, field trees and pollards, hedgerows and hedgerow trees
- G2.3 Enhance the ecological condition of woodland
- G2.4 At least 75% of all woodland is in sustainable management by 2030
- G2.5 Increase the diversity of conifer and productive woodland through continuous cover and climate change adaptation principles to continue timber production, increase access, and support key species
- G2.6 All Plantations on Ancient Woodland Sites (PAWS) to be managed to UK Forestry Standards to halt further decline and 10% of PAWS to be restored by 2030 following best practice principles

- G2.7 Conserve existing ancient and veteran trees, encourage positive management, and identify trees for succession and replacement
- G2.8 Manage existing woodland and design new woodland to take account of landscape character, wildlife and historic environment, and build resilience to climate, pest and disease impacts

### **G3 Rivers, Streams and Wetlands**

*Supporting text and context to be added*

#### **Objective:**

Exmoor's **wetlands, rivers, streams** and their associated valleys are in good condition and function more naturally. Their native flora and fauna is thriving, and flood risk is reduced. Access is managed sensitively

#### **Targets and measures:**

- G3.1 Restore the natural courses and flows of rivers, reconnecting them to their floodplains, expanding riparian habitats and supporting an increased abundance and diversity of native wildlife
- G3.2 Reduce the impact of non-native invasive species on the ecology and natural functioning of wetlands, rivers and streams
- G3.3 Increase monitoring and understanding of water quality and reduce impacts on the natural environment, particularly the effects of veterinary medicines on riverine ecology
- G3.4 Improve habitat and condition for fish, particularly spawning of migratory Atlantic salmon and sea trout
- G3.5 Explore opportunities for reintroduction of aquatic and wetland species such as marsh fritillary butterflies, water vole and beavers
- G3.6 Promote responsible access and activities that enable people to enjoy Exmoor's rivers and streams whilst protecting sensitive natural habitats and species

### **G4 Coast**

*Supporting text and context to be added*

#### **Objective:**

Exmoor's stunning **coast** has access opportunities for all, where people and nature can thrive, heritage is conserved, and we build resilience to coastal change

### Targets and measures:

- G4.1 Plan for the effects of coastal change and support communities to adapt to sea level rise and increased flood risk
- G4.2 Maintain 'excellent' water quality at designated bathing waters (Lynmouth and Porlock Weir) and support catchment management measures to improve water quality at Combe Martin, Dunster, Minehead and Blue Anchor
- G4.3 Restore 15% of priority habitats along the coast by 2043 in line with national targets
- G4.4 Plan for the effects of coastal change on heritage assets
- G4.5 Maintain and improve the high scenic quality of the coast, protecting important views and seascapes and conserving the character of the undeveloped coast and the National Park setting
- G4.6 Maintain the quality and diverse character of the King Charles III England / South-West Coast Path and respond positively to changes required as a result of coastal erosion or inundation
- G4.7 Ensure that opportunities for offshore renewable energy generation and other marine infrastructure are consistent with National Park purposes, benefit local communities, and support the transition to a low carbon economy

### Delivering the Plan

*(to be presented as an infographic)*

Delivering the shared vision and targets set out in this Plan will require:

- Collaboration and collective effort amongst the various partners working together to help deliver the Plan
- Appropriate funding and resources
- The alignment of many different plans, policies and projects
- Relevant skills and training
- Communications and engagement
- Supportive regulation, national legislation and policy.

### Monitoring and reporting

Progress against delivering the targets in the Plan will be regularly monitored to assess whether these are on track, enabling delivery plans and actions to be reviewed if needed and solutions found. This will be reported in annual progress reports.

The outcomes from delivering the Plan will be reported through the State of Park report.

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### PROGRESS IMPLEMENTING THE CORPORATE PLAN 2024-25

#### Report of the Chief Executive

**PURPOSE OF THE REPORT:** To inform Members about the progress made in implementing actions within the Corporate Plan 2024-25 for the period April 2024 to end of September 2024.

**RECOMMENDATION:** The Authority is recommended to:

- (1) NOTE the progress in implementing the Authority's key commitments set out in the Corporate Plan 2024-2025 as detailed in Appendix 1.
- (2) DELEGATE to the Finance and Performance Advisory Panel and Leadership Team further scrutiny of Authority performance across all the Corporate Plan actions for the next reporting period to 31 March 2025.

**Authority Corporate Plan:** The Corporate Strategy outlines the priorities for the Authority for 2023-2026 and includes actions for the period April 2024 to March 2025. It also identifies how we will help to achieve the priorities in the *Exmoor National Park Partnership Plan*.

**Legal and Equality Implications:** Section 65(4) Environment Act 1995 – provides powers to the National Park Authority to “*do anything which in the opinion of the Authority, is calculated to facilitate, or is conducive or incidental to:-*

- (a) *the accomplishment of the purposes mentioned in s. 65 (1) [National Park purposes]*
- (b) *the carrying out of any functions conferred on it by virtue of any other enactment.”*

**The equality impact of the recommendations of this report has been assessed as follows:** There are no foreseen adverse impacts on any protected group(s). Engagement through the outreach work within the plan is designed to have a positive impact on protected groups.

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendations of this report is as follows:** There are no implications for the Human Rights Act.

**Financial and Risk Implications:** No financial or risk implications have been identified. Performance management exerts a positive influence on financial and risk management.

**Climate Change Response:** Tackling the climate crisis is a Corporate Plan priority, and progress against actions identified are given below.



## **1. Introduction**

- 1.1 A three-year Corporate Strategy was agreed by the Authority in May 2023. This sets out the key priorities for the Authority and includes actions for 2024-25. It reflects the emerging themes of the 2024-29 Exmoor National Park Partnership Plan, and the priorities identified in Government's response to the Landscapes Review.
- 1.2 Performance is monitored quarterly by Leadership Team to ensure that the actions within the Corporate Plan are being achieved and, if necessary, to provide an opportunity for resources to be re-allocated or to review the proposed action.
- 1.3 This progress report provides an overview of key achievements between April and September 2024. There have been some significant achievements, and good progress against delivery of the majority of the actions. Further details are given in Appendix 1.
- 1.4 The areas where there has been lack of delivery, either due to slippage in timescales or actions not progressed, are largely due to budget restrictions which have placed pressure on staff capacity. These areas and our response are set out below.

## **2. Analysis and response**

- 2.1 Analysis of the areas with a lack of progress (amber) shows that of the 60+ targets, the great majority are progressing as planned and an enormous amount has already been achieved. Eight areas of work have been identified as needing attention. These are set out below.
- 2.2 Target 8 refers to the development of landscape/ nature recovery proposals for the coast. With the number of other projects under way in the Natural Environment team, this target has not been completed. However funding has been found for a two year Ecology post to support this and other priority work on nature recovery.
- 2.3 Target 15 relates to South West Water's decision to focus peatland activity elsewhere, however some work is still taking place on Exmoor.
- 2.4 Target 19b relates to the creation of a woodland carbon toolkit. This has not been completed due to other priorities in the woodland team and this target will be reviewed.
- 2.5 Target 21 is to commission a climate adaptation and risk assessment for ENP. This has not been completed due to lack of capacity in this area. This is being addressed through the recruitment of a two-year post to support climate work and provide resilience in the finance team.
- 2.6 Target 25 relates to a 5% increase in visitor spend which has proved challenging with low visitor numbers in summer 2024.
- 2.7 Target 36, the Visitor Survey has been delayed due to recruitment difficulties but will be completed in late spring 2025.
- 2.8 Target 42, work on heritage sites, was delayed due to core staff capacity but plans are in place to rectify through the Lottery funded "Pioneers" project.

2.9 Target 52, the review and updating of the Local List for planning is in progress and is now expected to be completed and signed off by spring 2025.

**Sarah Bryan**

**Chief Executive**

**November 2024**

**Background papers on which this report, or an important part of it are based, constitute the list of background papers required by Section 100 D (1) of the Local Government Act 1972 to be open to members of the public comprise:**

Exmoor National Park Authority Corporate Plan 2024/25

## Delivery of Corporate Plan Actions 1 April to 30 September 2024

### Cross Cutting Actions

1. **Priority action:** Consult on and adopt the National Park Partnership Plan 2024-2029  
 ✓ *A draft Vision, Objectives and Targets has been completed and will be discussed with the Steering Group and ENPA Members in Q3.*
2. **Priority action:** Submit final application for the 5-year 'Exmoor Pioneers' programme, and if successful begin delivery, including nature recovery, heritage conservation, skills, volunteering, engagement with new audiences and interpretation. This programme is funded by the National Heritage Lottery Fund, the Cynthia Hadley legacy (CareMoor for Exmoor) and BMW  
 ✓ *The funding bid was submitted in May 2024 and in September 2024 we heard that the National Lottery Heritage Fund had agreed to fund Exmoor Pioneers with a grant of £1.25 million.*
3. **Priority action:** Deliver the Defra-funded Farming in Protected Landscapes programme on Exmoor, supporting farmers to transition to the new environmental land management schemes. Target: allocate £700,000 of funds in 2024-25  
 ✓ *A further £172,284 allocated in Q2 over 13 projects. Totalling £530,602 of the core budget of £717,044 allocated by Q2. On top of the HBRG funding secured in Q1, in Q2 there was an additional £71,782 of funding for Access projects for farmers and landowners secured. This totals £1,000,233 allocated to spend on FiPL projects by end of Q2. £186,442 left to allocated from core budget for delivery by March 25.*
4. **Priority action:** Develop overall strategy for income generation, being more commercial across our activities. Update and implement the External Project Funding strategy and Prospectus, and pursue funding opportunities for projects  
 ✓ *Further LT and DT sessions held. Template designed for receiving section income generation.*
5. **Priority action:** Initiate 2-year Development Phase of the 'Reviving Exmoor's Heartlands' Landscape Recovery programme  
 ✓ *First claim submitted to the funder and accepted. Farm advisor commenced outreach work with participant farmers. Ecological surveys of farmland within the project area is underway. Query over surveying of SSSI areas is under discussion with Natural England with a potential impact on the budget.*
6. **Priority action: Progress plans for Driver**
  - \* **Implement capital works programme for the house**
  - \* **Apply for national Farming in Protected Landscapes funding for repairing the traditional barn**
  - \* **Develop and confirm the operating model, and**
  - \* **Begin delivery of Countryside Stewardship scheme**
 ✓ *Barn Owl nesting in barn delayed work on site. Works began September 9th. Roof now stripped. Specification for refurb of house nearing completion. Electrical supply yet to be determined. Operating model in development*

## Corporate Priority 1: A clear response to the nature and climate crises

7. **New action:** Work with the Local Nature Partnerships to input to the Somerset and Devon Local Nature Recovery Strategies, including local habitat mapping, identifying priorities and opportunities for enhancing biodiversity
  - ✓ *Officers have engaged with Somerset Council to help progress the Habitat Map element of the LNRS. Officers have also made recommendations for the Somerset species list. Several meetings with Devon County Council have been cancelled recently and officers await further requests for input.*
8. Continue to develop landscape scale proposals for the Exmoor coast, to take forward ambitions set out in the Nature Recovery Vision, including:
  - a. Developing plans for ENPA Estate within the National Trust Holnicote Landscapes Recovery project
    - ≠ *Very limited capacity in the NE team due to projects and activity such as Landscape Recovery, Local Nature Recovery Strategies and Biodiversity Net Gain has prevented sufficient focus on estate management objectives.*
  - b. Developing ideas for a cross-boundary coastal project for National Lottery Protected Landscapes funding with North Devon Coast and Quantock Hills National Landscapes
    - ✓ *The National Lottery Landscape Connections fund has been launched. ENPA met with the local Lottery officer and ideas are being scoped out for a bid. ENPA also held early discussions with neighbouring National Landscapes around the potential for a joint bid, but this is not being progressed, although it did identify potential for future joint working around skills and capacity*
9. **New Action:** Investigate the impact of atmospheric pollution on Exmoor's designated wildlife sites and develop a strategy to mitigate and manage these impacts
  - ✓ *The consultants are gathering and analysing evidence. Stakeholder meeting held to gain farmer insight. Discussions with Natural England on the conservation objectives of the SACs are planned in Q3*
10. Deliver the 2<sup>nd</sup> year of the Sowing the Seeds project funded by Farming in Protected Landscapes programme and explore ongoing funding. **Target:** 300 ha of meadows established
  - ✓ *Harvested 105 kg of wildflower seed from 2 species rich meadows on Exmoor, directly reseeded an additional 21 hectares this year. Dried and processed and delivery will begin shortly. Approximately 30 kg will go to meadow owners across Exmoor working with the project, and 70 kg will go to restore the meadows at Driver.*
11. Work with partners to progress species recovery projects including the Two Moors Pine Marten Project, White Tailed Sea Eagles, also marsh fritillary butterflies and water vole as part of the Landscape Recovery Scheme and Exmoor Pioneers project
  - ✓ *The project partnership have appointed an officer for Exmoor who is currently learning from practical activity in Dartmoor. The Dartmoor delivery phase of a controlled release of animals is underway.*
12. **New Action:** With support from the RSPB, deliver the Exmoor Moorland Breeding Bird Survey covering all Section 3 moorland and including SSSI condition monitoring where breeding bird assemblages are included
  - ✓ *The bird survey has been completed and scientific statistical analysis is underway. Additional resources from FiPL have been secured to ensure the data can be presented to each of the moorland landowners, tailored to their holding and also that a pocket guide can be produced to share the findings wider.*

13. Implement the Exmoor Non-Native Invasive Species (ENNIS) Project funded by FiPL. Consider future priorities for non-native species control, and future funding routes including through Countryside Stewardship. **Target:** treat or monitor 70% of sites that can be treated using herbicide. Conduct at least two treatments on all Rootwave trial sites
  - ✓ *Results from trapping experiments on the Exe during 2022/23 contributed to the design and trial of temporary barriers aimed at reducing upstream expansion on the Sherdon Water and the Little Exe at Exford. Initial results are promising though more research is needed. The Sherdon Water was surveyed and the upstream expansion front of the signal crayfish population identified to be near Sherdon Bridge at SS 79532 34496, some 2km from the confluence with the source population on the river Barle. A survey of the river Avill found signal crayfish present along a 5km stretch of river between Timberscombe and Dunster station. This is believed to be a small, recently established population which may respond to timely control efforts.*
14. Work with Natural England on SSSI monitoring programme for North Hill in 2024, and agree a programme for remaining SSSIs with target completion by 2028
  - ✓ *Condition assessments have been undertaken for Exmoor Coastal Heaths SSSI. We have highlighted the need for funding to support assessment of North Exmoor SSSI as a priority next year.*
15. Support peatland restoration working with the South West Peatland Partnership, including offering support and advice and employing the Historic Environment Officer
  - ≠ *The SWPP have proposed a reduced programme on Exmoor that no longer includes any ENPA holdings from their Nature for Climate funded project. Discussions around this are ongoing. Other non-ENPA owned sites on Exmoor are still going ahead and being supported by the Historic Environment Officer*
16. Continue delivery of 'Exmoor's Temperate Rainforest' project by increasing tree cover in combes around Simonsbath, including the creation of Kings Wood and delivery of the 'Recharge in Nature' project funded by BMW
  - ✓ *Kings Wood phase 1 complete, phase 2 planned for completion during Q3. Halsecombe, Little Halsecombe, Gt Woolcombe, Long Holcombe and Cornham consents all obtained. Little Halsecombe (BMW) and Long Holcombe (Pioneers) planned for Q3 or 4. Site in partnership with SWT failed but partnership principles now agreed should another suitable site become available. Funding secured through Estee Lauder Foundation to produce visualisations and graphics plus delivery of planting site. Presented Exmoor's TRF vision at Plymouth Uni Conference, EOI for Aviva TR Research submitted with Plymouth Uni and Forest Research. Further scoping at Larkbarrow and planning wood pasture at Driver Farm.*
17. Work with partners to support delivery of national ambitions for appropriate woodland expansion, increasing canopy cover and management of existing trees and woodland to ensure resilient wooded landscapes delivering a range of public goods
  - ✓ *Exmoor Tree and Woodland Strategy text and structure nearing completion. £90k Funding secured through Estee Lauder foundation to produce innovative visualisations presenting the Exmoor vision for more and better managed woodlands.*
18. Work with Somerset Wildlife Trust, Somerset Council and National Landscapes on year two of the "Forest for Somerset" partnership funded by the Woodland Creation Accelerator Fund (WCAF). The project aims to expand and connect trees and woodlands across Somerset; embed trees and woodlands as part of the green economy; protect and improve existing trees and woodlands; and connect people with trees and woodlands. Work with Somerset Council, Regional and National Partners to submit a New Forest for the Nation Bid. Target: support the creation of 240ha new woodland pa across Somerset

- ✓ *ENPA "Treescapes" Officer embedded with ENPA and funded through WCAF continues to deliver advice and support to land and woodland owners throughout Exmoor (including projects on ENPA land) and beyond. Continued liaison with Forestry Commission and Natural England to identify opportunities on Exmoor. No data at this point to report on wider progress throughout Somerset.*
- 19. **Priority Action:** Continue to deliver actions in the ENPA Climate action plan to achieve carbon neutral ENPA by 2030:
  - 19a. Implement building decarbonisation options at Driver and explore farm carbon toolkit
  - ✓ *Development phase of Holnicote Rivers Landscape Recovery Project (NT) now progressing which includes ENPA land at North Hill, Hawkcombe and Cullbone.*
  - 19b. Explore woodland carbon toolkit to develop best practice in line with Woodland Estate performance and actions to expand woodland and tree cover. Trial revised forestry contract specifications and management as appropriate to align with recommended actions for 24/25 work season
  - × *No progress to report*
  - 19c. Continue to replace ENPA fleet vehicles with electric vehicles. Target: 1 in 2024/25
  - ✓ *Citroen eSpacetourer EV delivery delayed and now due in early Q3 24/25. Discussions held with Stellantis and Yeomans as to plug-in hybrid options. Attended DEFRA vehicle working group in respect of 4x4 replacements. Pod-point discussions around increasing number of ENPA charge points at ENPA locations.*
  - 19d. Continue to pursue carbon offsetting opportunities on ENPA Estate including woodland creation and peatland restoration
  - ✓ *Additional tree planting now planned for Exmoor Forest tenancy, Driver, and Long Holcombe. Scoping work for further (additional) tree planting being carried out for Larkbarrow.*
  - 19e. Complete replacement of lighting at National Park Centres with LEDs.
  - ✓ *Completed late September*
  - 19f. Install EV charging points at ENPA car parks utilising BMW funding. Target: 2 in 2024/25
  - ✓ *Progressed late Q2 with National Grid enhancement payment made to enable the introduction of 4 public charge points at Exford Car Park.*
- 20. **New Action:** Work with UK National Park Authorities to join Race to Zero and develop action plan.
  - ✓ *All UK National Park Authorities have submitted a response to a questionnaire for Race to Zero which will provide a baseline assessment of our work on climate mitigation and adaptation. This will then feed into the action plan to be developed during 2025*
- 21. **Priority Action:** Commission a climate adaptation and risk assessment for Exmoor National Park to feed into the Partnership Plan and action planning
  - × *No progress this quarter*

**Corporate Priority 2:** A welcoming place for all, improving people's health & well-being

- 22. **Priority action:** Deliver an inspiring and inclusive learning and engagement programme, reaching out to people from a wider range of backgrounds and providing opportunities for increased connection to Exmoor's special qualities. Including, if funding successful, Young Rangers programme and Generation Green 2. Target: diversify formal education offer (day and residential visits) by attracting 3 new schools from target audiences



- ✓ *Our Young Rangers Programme has continued with a further residential stay plus a number of "upskilling days". Generation Green 2 commenced with our first residential stay at Pinkery in September with the bulk being delivered in Q3 and Q4. These schools will be new schools as per the target*
- 23. Develop and deliver a volunteer strategy to promote and support a wide range of volunteering opportunities within Exmoor, with a particular focus on removing barriers to engagement. Audit existing volunteer demographics and opportunities and develop links between volunteering and other areas of work including Young Rangers and health and well-being work
- ✓ *Regular practical conservation days (Ashcombe, North Hill & Tarr Steps) remain popular. Wildlife monitoring and recording (ENNIS, dormice & iNaturalist submissions) contributed 1800hrs in Q2. Organised two community-based events in Lynmouth as part of Lyn Nature Watch initiative - Devon Wildlife Trust (Wilder Gardens) & National Trust (Bat Walk). Further events to come. Supported Plastic Free Exmoor who have led a series of well-attended community beach cleans (Dunster and Greenaleigh), expanded their community allies and signed up Exford First as Exmoor's first Plastic Free school. Ranger-led scheme of volunteer Path Pairer and Fixer volunteers has worked well and is being expanded. This is in addition to existing RoW surveyors and Historic Signpost maintenance roles which remain well-supported. 14 volunteer-led walks have taken place over the summer, raising £775 so far this year. Meadow making days at Tarr Steps as part of the NPUK Big Volunteer Weekend in Sept went well, with a group of 17 under 16s from Young Somerset joining us for one of the days. Progress continues to bring together the Volunteer Strategy.*
- 24. Promote the health and well-being benefits that Exmoor provides by delivering the 'Nature prescriptions' project; further developing and delivering our "Welcome to Exmoor" days as part of Exmoor Pioneers; and working with partners to actively remove the barriers to targeted groups accessing Exmoor for their health and wellbeing Target: deliver 8 Welcome to Exmoor days
- ✓ *The Nature Prescriptions Project is up and running and will be made available to people through the Health Coaches Team at West Somerset PCN. We have supported a number of groups to access Exmoor - including a group from the Afghan Refugee community in North Devon, 4 trips with Homestart (Mums and young kids). Three Mum + kid visits (plus 3 organised but no sign ups) and 6 women's walking trips.*
- 25. Complete relocation of Dulverton National Park Centre to Exmoor House and continue to maximise NPCs' contribution to National Park purposes and income generation. Develop and deliver a revised Retail Strategy. Target: 5% increase in net spend whilst maintaining 40% margins
- ≠ *Year on year we are 0.2% down on spend and 3% down on visitor numbers. This is reflective of general trends across Exmoor owing to a quiet summer season due to cost-of-living increases, poor weather and increased overseas holidays.*
- ✓ *Dulverton relocation: Listed Building Consent granted - discharge of condition required to agree design of signage - submitted late Sept. Initial works to prepare the space in progress. Final designs completed for installation of display units in November*
- 26. **Continue to expand the Authority's online shop, including integrated marketing alongside core ENPA messages, to generate increased income and engagement with the National Park. Target: 5% increase in gross profit year on year**
- ✓ *A relatively quiet quarter. Year on year to date we are up 4.5% but mostly due to parking permit sales in Q1. Limited capacity to prioritise in this quarter.*
- 27. Assist with visitor management in the National Park (including popular locations and large events) to ensure that visitors are able to enjoy Exmoor responsibly and sustainably

- ✓ *Ranger weekend visits to popular sites continue, checking for litter, other issues and taking the opportunity to engage with visitors. Large events continue to be monitored with a light touch approach due to reduced staff resources.*
28. **28a - Priority action:** Maintain a safe rights of way and access network with resources focused on the most popular routes to ensure the majority of users enjoy a high-quality experience. Ensure that any works help to make the network more resilient to climate change and to meet the needs of all users. Target: open and easy to use score above 80%
- ✓ *Our Field Services Team focussed on vegetation cutting for much of Q2 and completed all priority A cut paths. With over 180 tickets outstanding we are now focussing on the high priority tickets in and around paid estate works. Our new 6 path volunteers have cut several paths, with their training and equipment now in place. Our ranger path inspection programme is on track.*
- 28b -** Special funding provided by Active Travel England for all 10 English National Park Authorities will allow us to develop an Active Travel Plan for the National Park. This study will explore opportunities to make journeys by walking and cycling easier and safer, both within the National Park and from nearby major settlements. It will include community consultation, evidence gathering and feasibility studies for potential infrastructure improvements and aims to develop some 'funding ready' options that can be put forward for future funding opportunities. As well as considering the current road network, the study will consider potential improvements for public rights of way focused around 5 key settlements across the National Park. The interests of all potential users, including horse riders, will be taken into account.
- ✓ *Two main contracts are now let and in progress. Our general public survey has gone live alongside a media / press release.*
29. Deliver business change in our Public Access and Field Services Team work – including revised processes and charging to adapt to reduced funding and realignment of staff priorities
- ✓ *New PROW policies and systems now in place and will review in Q4. Major review of parking programme in development for Summer 2025*
30. Deliver year 3 of Defra special funding to improve disability access infrastructure relating to routes, facilities, equipment, signage, and supporting information
- ✓ *Only one item of expenditure is complete but works are identified and now need to focus on ensuring these are complete before end of March 2025*
31. Open and celebrate the England Coast Path
- ✓ *Path is fully open and project complete.*
32. Implement enhancement works for ENPA car parks with a focus this year on Haddon Hill and Exford
- ✓ *Main works at Haddon are complete with new signage to follow. Works at Exford delayed by Western Power schedule for new EV Charger power supply*
33. Complete the construction of Great Bradley Bridge. Carry out preparatory work and scoping to replace Hinds Pitt Bridge (Tarr Steps Circuit)
- ✓ *Great Bradley bridge is complete and signed off by SC and Engineers. Formal opening set for 19/10/25. Some preparatory work for Hinds Pitt Bridge completed - liaison with landowners.*
34. **New Action:** Work with Visit Exmoor to ensure Exmoor is adequately represented within emerging Local Visitor Economy Partnerships, (LVEPs) accredited by VisitEngland
- ✓ *Devon LVEP advisory board and interim steering group established with ENPA (and Visit Exmoor) representation. Somerset application to be submitted in November subject to agreement of Somerset Council as Accountable Body.*



35. Work with the Exmoor Tourism Network to develop a shared good tourism plan
  - ✓ *Initial plan outline drafted - Exmoor Tourism Network scheduled to discuss at a workshop in Oct 24 (Q3)*
36. **New Action:** Complete Exmoor Visitor Survey and publish results
  - ≠ *Data collection underway - it has been harder to recruit surveyors this year and so currently a little down on sample size - to be reviewed in Q3 with option to extend in Q1 25/26.*
37. **New Action: Scope the establishment of an Exmoor Nature Festival, for potential launch in May 2025**
  - ✓ *To be explored in Q3*

**Corporate Priority 3:** A cared for landscape and heritage

38. Continue the restoration of Ashcombe Gardens with volunteers. Fundraise for new bridges to improve access.
  - ✓ *The first bridge has been installed. FiPL funded works to the leat revetment wall have been progressed, with a second phase still to be completed.*
39. Review the management of Ashley Combe in the light of recommendations from Bristol University to continue restoration of the designed landscape
  - ✓ *Bristol University paper complete and submitted for peer review. New group "Ada in Porlock" established to promote interest and activities associate with Lovelace and Ashley Combe - AiP submitted FiPL grant application for restoration works, promotion and publicity and tools for volunteers. Good coverage of the project on BBC Countryfile.*
40. **Engage people in Exmoor's dark skies though delivery of the 2024 Dark Skies Festival. Work with the Exmoor Dark Skies steering group to develop a community engagement project with grant funding for community lighting actions to target priority areas to reduce light pollution**
  - ✓ *Festival programme published and bookings open. Good response to date with good publicity too. John Barnes court work completed and outline dark sky project concept developed to seek funding in Q3*
41. Draft and consult on a Design Supplementary Planning Document to encourage high quality, locally distinctive design and take account of national design guidance and code
  - ✓ *Work is progressing to complete drafting of the final sections of the Design Guide*
42. **Priority Action:** Work with volunteers to build understanding of Exmoor's heritage assets, undertake condition surveys on ENPA's Estate within the Royal Forest, and complete a programme of assessment of Exmoor's Scheduled Monuments and local heritage list sites, funded through Exmoor Pioneers. Target: complete condition surveys on ENPA owned sites on the Royal Forest
  - ≠ *This work is to be carried out by the heritage post under Pioneers and will begin in early 2025.*
43. Progress work on Conservation Area appraisals, new designations, guidance for homeowners, and Article 4 directions. Assess the need for Article 4 Directions for Conservation Areas and produce homeowner guidance
  - ✓ *Draft appraisals for Allerford and Selworthy largely complete along with management plans. Parishes to be consulted although no major issues or changes identified.*
44. Maintain the Historic Environment Record (HER)
  - ✓ *HER Officers has now completed Admin level HBSMR training and is confident with the software. She is now handling all HER enquiries and providing data for consultations. The HER*

*is being promoted via media appearances and a dedicated blog series. New sites have been added, while work continues on enhancement and backlog reduction.*

**Corporate Priority 4:** A place with flourishing, vibrant, communities and businesses

45. Support businesses and partners to deliver the Rural Enterprise Exmoor vision
  - ✓ *REE Vision fed into discussions regarding new Economic Strategy for Somerset Council. Plans underway for annual REE day in Q3.*
46. Promote philanthropic giving via CareMoor for Exmoor with a focus on promoting legacy opportunities. Target: Increase general donations (excluding large gifts over £1,000) by 5% above 2023/24 figures
  - ✓ *New donate a fingerpost scheme developed and agreed for implementation Q3. Great Bradley bridge appeal concluded with all plaques sold. General donations (£1k or under) are up 37% year to date on last year. NPC donations are added in Q4 but are already above the total for last year*
47. Work with partners to support increased use and promotion of local produce including further roll out of Eat Exmoor branding and supporting the delivery of the 2024 Exmoor Young Chef Competition
  - ✓ *As per Q1, ENPA continue to support the roll out of the Young Chef competition 2024. Eat Exmoor branding continues to be made available for local produce.*
48. Through ENPA's planning role, oversee implementation of the Local Plan and work in partnership to support delivery of locally needed affordable housing and produce guidance. Prepare for the review of the Local Plan
  - ✓ *Partnership working has continued with housing authorities to deliver social rent and other affordable housing tenures as well as attending in an advisory capacity local community network housing / community working groups.*
49. Priority action: Deliver the National Park Planning service, maintaining performance within targets of 60% major applications and 70% of minor applications determined on time. Utilise Planning Delivery Skills funding to address the planning and enforcement backlogs
  - ✓ *No major applications. 84.6% of minors determined within agreed timescales. 94% of other applications in time. 13 more applications determined compared to Quarter 1, with an approval rate of nearly 90%.*
50. Implement the new statutory Biodiversity Net Gain requirements through development management
  - ✓ *No applications determined this quarter which would be subject to BNG*
51. **Continue to implement improvements to digitise the National Park planning service in line with government objectives to make the planning process more accessible**
  - \* **Explore options for a new planning database**
  - \* **Work with Land Registry to provide digital access to local land charges**
  - ✓ *Work continues both in terms of reviewing new planning database and with Land Registry to provide digital access to local land charges.*
52. Update the local list of requirements for validating planning applications by end of Q2
  - ≠ *Little progress made*

**Corporate Priority 5:** A highly performing Estate, delivering National Park purposes

53. **Priority action: Progress the ENPA Estate Strategy with a particular focus this year on:**
- \* **Implementing plans for Driver (see action 6)**
  - \* **Preparing management plans for specific sites including baseline surveys**
  - \* **Progress plans for reuse of 7-9 Fore St**
  - \* **Progress planned disposal of assets as approved by Members**
- ✓ *Driver Countryside Stewardship agreement now being delivered. Sale of East Anstey Common now complete. Cosgate Hill removed from market due to lack of interest.*
54. Continue exemplary management of ENPA woodland estate including continuous cover productive woodland, managing woodland of high biodiversity value, climate resilience and adaptation for priority species, and tree safety. Continue to develop the tree nursery to self-supply planting, restocking, adaptation needs. Introduce low-carbon practices into management. Progress timber sales Target: £14,000 in 2024/25
- ✓ *Tree Safety procedure revised to continue to deliver highest standards of Duty of Care, ADB Contract with Devon Tree Services renewed for 2 years, Hawkcombe Management Plan review initiated, quinquennial survey of Moor Wood CCF underway. £5,600 in timber sales during this quarter. £15,000 grant support secured from AMEX and Sykes for solar power and irrigation system at the tree nursery.*
55. Help promote and conserve the iconic Exmoor Pony breed through management of the Authority's pony herds
- ✓ *Haddon Herd have foaled well and arrangements are being made for our round up and annual health checks in November. Working with Andrew and Charity to sort out licences for ponies not owned by the Authority, to graze our land. We currently have 6 ponies grazing Driver and Pinkery, 5 have been sold to a local farmer at Minehead. Once they have all been gelded and roughed off. 4 ponies have been taken back from the Quantocks, and it now looks like these maybe sold to the IoW. They are currently on East Anstey but maybe moved to Driver / Pinkery. A close working relationship with MMT is maintained and we could not achieve half as much for the breed or the Authority without them.*

**Corporate Priority 6:** A great organisation to work for

56. **Priority Action: Implement the Organisational Development Strategy to support our staff team and enable the best use of our knowledge, skills, and experience in delivering National Park purpose. The focus this year will be on updating ENPA's values, reflecting on our culture and reconnecting with each other and the priorities of the organisation through internal communications, staff events and training. We will progress the actions in the Organisational Development Strategy for 2024**
- ✓ *Staff discussion groups and surveys have taken place in relation to updating ENPA's values. Data and feedback has been provided to Leadership Team. Staff workshops were held in September which were well attended.*
57. Take positive action to support the Authority's commitment to Equity, Diversity, and Inclusion. Specific focus this year on adopting an EDI strategy, developing action plans for teams, and raising awareness amongst staff and members through guidance and training
- ✓ *EDI was the focus of the National Parks Conference in Northumberland, which included the launch of a shared EDI Vision for NPAs. Following on from this, ENPA staff have held further discussions on EDI which have fed into the review of the Authority's Core Values. An update of the EDI strategy is planned for Q3*

58. **New Action:** Formulate an overarching ENPA External Communications Strategy – focusing on our role for the place – identifying key messages, audiences and channels:
- \* Plan and develop regular Exmoor ParkLife e-news
  - \* Evolution of current Exmoor Parish and Consultative Forum to a twice-yearly National Park Forum
  - \* Maximise PR opportunities associated with our 70th anniversary
- ✓ *First version of the External Communications Strategy has been developed. Key messages finalised and discussed with LT/DT. Finished draft awaiting final values input and Member consult group scrutiny.*
- Exmoor ParkLife working well with bi-monthly release and bonus editions when appropriate. First ENP Forum held early July - good attendance, 2nd will be held in early December on 'planning and heritage'.*
- 70th Celebrations planned and being pre promoted with #exmoor70 social media countdown, 70 sites blog and CareMoor appeal, as well as teaser campaign/promotion of key events - KCIIIIECP, Great Bradley bridge opening etc. Positive media coverage and social media response.*
59. **New Action:** Fully integrate Risk Management with Performance Management through the mapping of risks to corporate objectives; risk-rate performance delivery and determine the Authority risk appetite
- ✓ *LT/DT session delivered by Devon Assurance Partnership and an LT only session specifying key risks and appetite definition.*
60. **New Action:** Fully implement the new ESRI Geographical Information System (GIS). Use ESRI products to provide a user-friendly interface creating immersive experiences, maintaining and enhancing our online web-based platform for Planning, Public Rights of Way and Natural Environment Record. Utilise ESRI tools to help staff perform data capture and editing, find assts and information
- ✓ *Storybooks and survey tools developed further, and usage encouraged across sections. NewGIS Server built, and data transferred.*

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### UPDATE ON PROGRESS AT DRIVER

#### Report of the Head of Conservation, Access & Estates

**Purpose of the report:** To provide a full update on progress at Driver during 2024.

**RECOMMENDATIONS:** The Authority is recommended to NOTE progress at Driver since December 2023.

**Authority Priority:** Support delivery of the Exmoor National Park Partnership Plan – and the Corporate Strategy 2023-26:

Manage the land we hold for the nation as a place where nature can thrive, naturally beautiful, wilder in character.

Find opportunities across the National Park to create more and diverse habitat including woodland, scrub and trees in the landscape.

Continue our ambitious programme of restoring peatlands, bogs, wetland and valley mires.

Provide a warm welcome, information, and opportunities to inspire everyone to understand, enjoy and care for Exmoor and better connect with nature.

Continue to work closely with land managers to explore merging new sources of finance to support the delivery of National Park purposes.

Explore how future landscapes can be equally beautiful, better for nature and help mitigate and adapt to climate change.

Ensure historic landscapes, sites and buildings are resilient, better understood, cared for and valued.

Help people to understand, enjoy and care for these landscape features and heritage assets by telling their stories, providing information, events and volunteering opportunities.

**Legal and Equality Implications:** It is considered there will be no adverse impacts on any protected groups.

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendation(s) of this report is as follows:** There are considered to be no human rights issues in relation to this report.

**Financial and Risk Implications:** There are no financial and risk implications of this paper

**Climate Change Response:** There are considered to be no impacts from this paper on climate change mitigation.

## **1. Introduction / Background**

- 1.1 This paper provides a complete update on works at Driver – both the buildings and land holding – that have been carried out during 2024.
- 1.2 In December 2023 the Authority approved the retention of Driver in line with ENPA's Retention and Disposal Policy (2019). It also approved the allocation of up to £550,000 from land sales and the allocation of up to £50,000 from ENPA reserves for the renovation of the house at Driver, as well as repairs to the modern farm building and other capital works. It was also asked to note that an operating model for Driver would be agreed during 2024.

## **2. DRIVER – Repairs and conservation work on the east barn**

- 2.1 The farmyard buildings at Driver comprise two ranges of single storey stone buildings, with a third range incorporating a stone threshing barn. They are in various states of preservation but form a complete and important group. The stone building which forms the eastern range of the yard is in very poor condition and required reroofing, some minor rebuilding and structural interventions.
- 2.2 Funding was obtained in summer 2024 from the national Historic Buildings Restoration Grant, a strand of the Farming in Protected Landscapes scheme (Defra funded), and this money has enabled the repairs of this building to proceed. The grant is 80% of the contract total which equates to a little over £90k.
- 2.3 Works commenced on the barn in September and are planned to finish by March 2025. The building has been stabilised and the existing asbestos roof sheeting removed and replaced with galvanised metal. Slate was considered but its additional weight would have required significant alteration to its historic roof structure. The historic internal fittings are retained.

## **3. DRIVER – Refurbishment of the farmhouse**

- 3.1 The farmstead at Driver comprises a six-bedroom, plain farmhouse at the top of the yard of traditional stone farm buildings. It is fairly typical of the Frederic Knight farmhouses (of the 1840s) but of them all, Driver is probably the best preserved, retaining its overall plan and many of its original features. The house is in sound structural condition but requires complete refurbishment.
- 3.2 During 2024 we have procured a project manager and developed options for the refurbishment of the house. The overall aim has been to update the house in terms of its energy systems and to provide flexible accommodation that will enable diversification opportunities (eg bed and breakfast accommodation) whilst retaining its important historic character.
- 3.3 The house is to remain off-grid. An on-grid option was explored in detail but was not considered to be cost effective. We are working to establish the mix of energy generation, and it is likely to involve solar and battery storage with a generator as a necessary back-up. The heating system is likely to be biomass using timber from our own estate.
- 3.4 The capital sum required for this work is coming from land sales and was not secured until October 2024. Now that it is in place we are completing the detailed specification of works, and tender returns will be invited in line with our procurement requirements. This is anticipated to take place in early 2025 with the refurbishment works proceeding through 2025.

- 3.5 Some of the proposed works to the farmhouse will require planning permission. This will be brought before the Planning Committee in due course.

#### **4. DRIVER – future operating model**

- 4.1 In the paper approved in December 2023 we outlined both an inhouse model (through which Driver was operated solely by ENPA) and a tenanted model (through which ENPA stepped back from any direct role at Driver). We set out the intention of developing an operating model by summer 2024.
- 4.2 Since December 2023 officers have worked on both of these options, but it has become clear that each has benefits and disbenefits. As a result of that process, a Member workshop was held in August 2024 at which a combination of these options was explored. This ‘partner’ operating model met with overall informal support.
- 4.3 We have also completed a risk analysis on the Driver project and it is very clear that the partnership element carries the greatest risk to the whole project.
- 4.4 We are continuing to explore this model and are working on further comparator sites to Driver. We need more time to thoroughly do this and hope to conclude the work and bring a further paper with recommendations during the first half of 2025.

#### **5. DRIVER – Countryside Stewardship Scheme**

- 5.1 The Driver higher tier countryside stewardship scheme is now up and running (as of July 2024). We recruited a local grazier, who has provided 46 cattle which will be at the holding until December this year. Meadow restoration has also begun, with the hay cut being taken in late August and the fields chain-harrowed and seed sown in September. Wood pasture plans are being drawn up which will see tree cover increase across the holding’s landscape. The capital works programme is also underway, with crucial fencing being attended to first. This programme will last over 3 years and will also see the introduction of new water gates and a cattle gird on the Pinkery drive. Shortly we will be recruiting grazing for 2025.

#### **6. DRIVER – Feasibility study of the traditional farm buildings**

- 6.1 We have commissioned a feasibility study of the traditional farm buildings which we will use as the basis for developing proposals for adapting and diversifying them.

#### **7. DRIVER – links to Exmoor Pioneers and to the Landscape Recovery Programme**

- 7.1 In September 2024 the National Lottery Heritage Fund agreed to fund the Exmoor Pioneers programme. This grant of £1.25 million will enable us to deliver a series of projects on and around Driver. These include a skills programme, capital projects for wildlife, temperate rainforest and heritage as well as a four-year events and engagement programme. We are recruiting four new staff to the programme, and we will part-second one existing member of staff. The programme will begin on 1 January 2025 and run until 31 December 2028.
- 7.2 In January 2024 Defra confirmed just under £700,000 of funding for ENPA in order to run a development phase of our Landscape Recovery scheme, entitled ‘Reviving Exmoor’s Heartlands’. This will ensure that Driver benefits from access to the 20-year delivery phase of the Landscape Recovery programme (from 2026-2046). We will not know the details of the Delivery phase until 2026.



## **8. DRIVER – Energy systems development**

- 8.1 Driver is off-grid; the previous tenant depended on a diesel generator and roof-mounted solar panels for power. The heating system was oil-fired. We have been scoping options for a more sustainable solution which included a discussion with National Grid for an underground mains power connection. However this option, at present and in the absence of capital grant support, is unviable.

We have commissioned consultancy support from Aardvark EM Limited who have developed a sustainability strategy which, long-term, could include a wind turbine and a large solar array. The solar array can be either located on the ground or mounted on a suitable building. However, we have not finalised future building availability and a ground array is likely to have a negative landscape impact. Therefore, to progress the project we are designing an interim solution which will include replacing the old generator and refurbishing the existing solar panels currently located on the farmhouse and supported by replacement batteries. We are researching generators which are as environmentally efficient as is practicable; we are clear that a long-term back-up generator will be a requirement. The proposed heating system for the farmhouse will be supported by a biomass boiler.

The power supply system will be reviewed once the availability of suitable buildings for roof-mounted solar arrays has been identified and the power requirements for the traditional buildings finalised. We are also exploring the potential for a wind turbine at Driver and future capital grant support for a mains supply.

## **9. Landscape Plan**

- 9.1 We are evolving ideas at Driver using plans and aerial perspectives for different options. These will be shared at the Authority meeting.

## **10. Land sales**

- 10.1 The successful sale of East Anstey Common has generated a significant capital receipt which will be used to refurbish the house at Driver. The sale was concluded in October 2024 and enables the procurement of a building contractor to refurbish the house to proceed.

## **11. Carbon accounts**

- 11.1 We aim to understand the carbon implications of managing Driver and develop strategies for mitigating the impact. To that end, we have commissioned Laurence Gould Partnership Ltd, a firm of agricultural consultants who are licenced to use a carbon calculator product called Agrecalc.

We are currently working with our consultants to develop a set of baseline carbon accounts. These initial accounts will be based on a partly hypothetical scenario which captures our best estimate of a typical land management system required to manage the land and to deliver the Countryside Stewardship obligations. We will then adapt this initial scenario to develop strategies to minimise carbon emissions as we work through the delivery of the wider project objectives and outcomes. Our future partner will also play a key role in owning and managing an agreed set of carbon accounts.

**Rob Wilson North**  
**Head of Access, Engagement & Estates**  
**November 2024**



## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### EXMOOR WHITE-TAILED EAGLE PROJECT

#### Report of the Head of Climate, Nature and Communities

##### **Purpose of Report:**

**RECOMMENDATIONS:** The Authority is recommended to:

- (1) Support the Exmoor White-tailed Eagle Project which will be led by the Roy Dennis Wildlife Foundation (RDWF) with ENPA acting as the lead local partner;
- (2) Allow the release to take place on land owned by ENPA (location to remain confidential).

**Authority Priority:** A clear response to the nature and climate crises.

**Legal and Equality Implications:** Section 65(4) Environment Act 1995 – provides powers to the National Park Authority to “*do anything which in the opinion of the Authority, is calculated to facilitate, or is conducive or incidental to:-*

- (a) *the accomplishment of the purposes mentioned in s. 65 (1) [National Park purposes]*
- (b) *the carrying out of any functions conferred on it by virtue of any other enactment.”*

**The equality impact of the recommendations of this report has been assessed as follows:** There are no foreseen adverse impacts on any protected group(s).

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendations of this report is as follows:** There are no implications for the Human Rights Act.

##### **Financial and Risk implications:**

The Exmoor White-tailed Eagle Reinforcement Project will be funded primarily by the Roy Dennis Wildlife Foundation, particularly staff time and monitoring equipment/CCTV. This will include funding the Exmoor Eagle Outreach Officer post which will be hosted by ENPA. Exmoor National Park Authority will put in in-kind contributions through staff time and will also cover the cost of the release pens and feeding platforms.

If the RDWF is not able to provide full funding to cover project costs, alternative sources of funding will need to be sought including grant opportunities as they arise and ENPA and RDWF will work together to apply for these grants. This would have the result of delaying the first release probably until 2026.

All necessary consents (e.g. Natural England) will be obtained by the Roy Dennis Wildlife Foundation, with input from ENPA including mapping and Exmoor-specific information.

##### **Climate Response:**

This project is a clear response to our climate and climate emergencies directly supporting our Nature Recovery Vision and Partnership Plan to create an Exmoor which is richer in wildlife and in so doing to build more resilient landscapes which will assist in mitigating

against the effects of climate change. It will follow strict guidance given in the IUCNs Guidelines for Reintroductions and Other Conservation Translocations (2013).

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## **1. Summary**

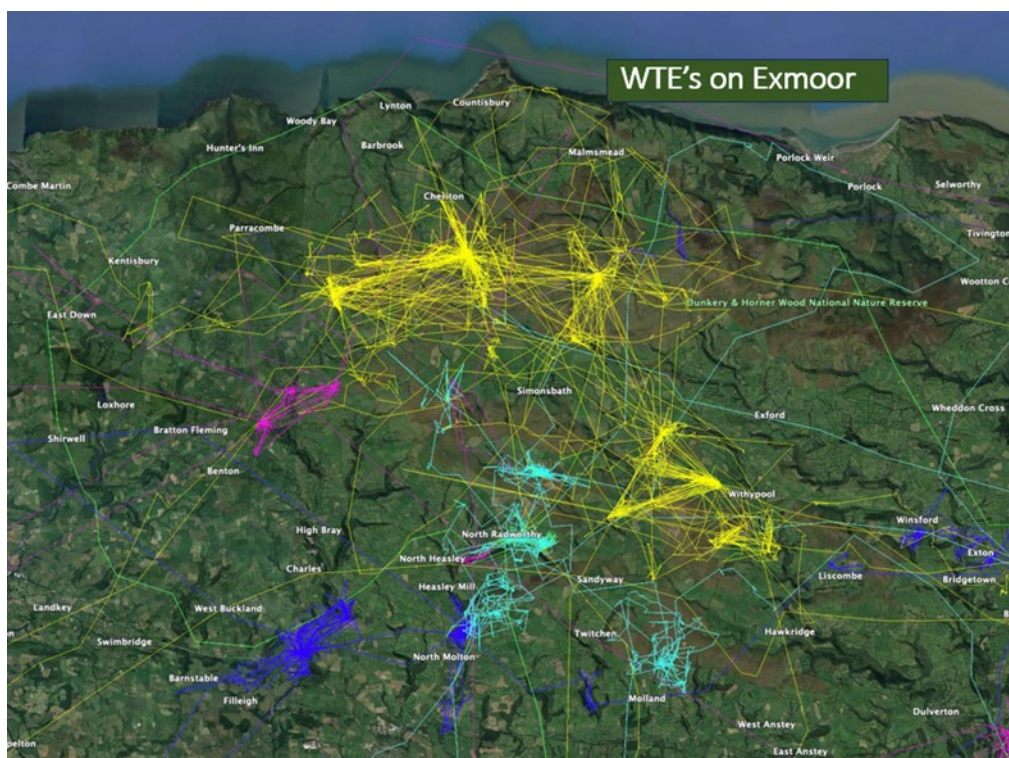
- 1.1 Led by the Roy Dennis Wildlife Foundation (RDWF) with Exmoor National Park Authority being the lead local partner, and Forestry England as a supporting partner, the Exmoor White-tailed Eagle Reinforcement Project seeks to release white-tailed eagles on Exmoor as part of a reinforcement of the current English population which is currently based around the Isle of Wight and to link populations in Ireland, Scotland and Northern Europe. The outcome of the project will be a self-sustaining population of white-tailed eagles on Exmoor which will have a key benefit to boosting nature recovery in the National Park.

## **2. Background**

- 2.1 The white-tailed eagle (*Haliaeetus albicilla*) has been absent as a resident breeding bird in England for over 200 years. Like many birds of prey, the white-tailed eagle suffered relentless persecution from the Middle Ages onwards. The last known pair in southern England bred on Culver Cliff in 1780 on the Isle of Wight. In 2019 The Roy Dennis Wildlife Foundation and Forestry England started a partnership project to be carried out over a six-year period to translocate and release white-tailed eagles on the Isle of Wight in an attempt to restore the population to its former range in England. To date 37 birds have been released with 22 remaining in the wild (September 2024). There has been a 30% loss of birds some due to natural causes such as Avian influenza and aspergillosis and collisions with powerlines, others due to human induced causes such as poison.
- 2.2 The donor population for the Isle of Wight translocation was sourced from Scotland in which there are now around 150 breeding pairs which also originated from a translocation project with eagles from Norway being brought over beginning in 1968. All of the WTE's released from the Isle of Wight have been fitted with Ornitela satellite tags to enable monitoring of their movements with exploratory flights recorded as far as Denmark and Sweden, but also across the Southwest of England including Exmoor. Using this technology alongside on the ground field work has provided the project with a wealth of knowledge and a better understanding of how the birds use the English landscape to survive. This has included their habitat selection preferences, their diet and hunting techniques which is comprised of high percentage of birds, fish and mammals and also causes of mortality which has included powerline collisions, secondary poisoning and bird flu. As the birds have grown into breeding age knowledge has been developed of their pair bonding behaviour with the formation of four sets of territorial pairs forming between birds thus far in Southern England. Based on population modelling using the Scottish population for reference there is a prediction that there will be a 50-60 kilometre buffer from the release site area which the birds regard as their natal nest and show a strong preference to return to reproduce. All of the initial pairs have settled in this area.

### 3. **Proposals for a release of White-tailed Eagles on Exmoor**

- 3.1 In order to speed up the expansion of white-tailed eagles across Southern England, and to help link expanding populations in Ireland, Scotland and continental Europe, Roy Dennis Wildlife Foundation have proposed a series of additional releases of young eagles in South West England, as part of a wider white-tailed eagle conservation strategy they have devised at the request of Natural England. In order to choose the best reinforcement release area an assessment of the white-tailed eagles exploratory flights was undertaken and Exmoor National Park was identified as a preferred area used by the eagles therefore highly suitable for England's second release site. Further releases would then follow at two other sites, elsewhere in the South West, and so the proposed project forms a key element of these wider efforts to restore the species across the region. Exmoor National Park offers an undisturbed landscape, good prey availability, a large expanse of coastal woodland and deep wooded valleys and since 2020 seven white-tailed eagles have visited Exmoor some spending up to 7 months there with birds being recently seen in December 2023 on Exmoor.



*Map showing white-tailed eagle activity on Exmoor*

### 4. **Links to Exmoor National Park Partnership Plan**

- 4.1 The Exmoor White-tailed Eagle Reinforcement Project will directly contribute towards achieving the wildlife ambition in the in the Exmoor National Park Authority Partnership Plan (2018-23) which is that 'Exmoor is richer in wildlife. Habitats are in good condition, expanded, connected and support a greater abundance of species'. It links to the Exmoor Nature Recovery Vision which has targets to 2050 to have 75% (or 51,750ha) of the area of the National Park in nature-rich condition, with the remaining areas providing networks and corridors for wildlife to move through and beyond its boundaries.

## **5. Sustainability assessment**

- 5.1 The main aim of this project is to ensure a self-sustaining natural population of white-tailed eagle in Southwest England. The project will be delivered in a way which will use local resources where possible and with the support and input of local landowners. Materials to construct release pens will be sourced locally (ideally from ENPA woodlands) and food which will need to be provided prior to release will be sourced locally and utilise natural waste such as venison, squirrel etc. To avoid unnecessary travelling, urgent enquiries requiring site visits will be carried out where possible by local ENPA staff particularly the ranger team. Travel will be kept to a minimum and meetings will be conducted on-line where appropriate.

## **6. Engagement with stakeholders**

- 6.1 A full consultation process is being carried out with a range of stakeholders across Exmoor through a series of one-to-one discussions particularly with shoot owners on Exmoor and in surrounding area and there has been some positive support. Two drop-in events are being run in late November 2023 which will be held at Lynmouth and Dunster Visitor Centres. ENPA Comms Officer has included 'soft' information in Exmoor publication on white-tailed eagles being spotted on Exmoor and a further series of articles are planned in Your Exmoor, Parklife and Somerset Life.
- 6.2 Zoe Smith and Tim Mackrill from the Roy Dennis Wildlife Foundation attended an information ENPA Members meeting and presented the project to them in 2022. An update was given to Members in May 2023 as part of a briefing on nature recovery projects. Zoe Smith attended an informal Members meeting on 5th November 2023 and did a talk for ENPA staff on 6th November.
- 6.3 A joint comms plan is being developed by the Roy Dennis Wildlife Foundation and ENPA, with additional support from Forestry England.

## **7. Next steps**

- 7.1 The release site will be on land owned by Exmoor National Park Authority and the location will be kept confidential. A licence application accompanied by a feasibility study will be submitted to Natural England in early 2025 and if this is approved the earliest release would be in summer 2025. It is envisaged that up to 6-8 birds will be released each year for 3 years up to a maximum of 20 birds in total.
- 7.2 The project will be led by the Roy Dennis Wildlife Foundation with ENPA acting as the lead local partner and Forestry England as a supporting partner given their current role in the ongoing Isle of Wight project, as well as future population reinforcements in South West England. This commitment will be formalised through the signing of a joint Memorandum of Understanding. RDWF will be responsible for carrying out the feasibility study, provide technical input into the public consultation, sourcing the birds (both collection and delivery), care of birds in pens including monitoring via CCTV, training for ENPA staff and staff at release site, satellite tagging and ringing, vet's health check, post release monitoring, ideas to source funding the project and follow up on incident reports.

- 7.3 Exmoor National Park Authority will put in in-kind contributions through staff time and will also cover the cost of the release pens and feeding platforms. These will be made by our Field Services Team using wood from ENPA woodlands. ENPA will also input into providing practical on-site equipment, (e.g. fridge/freezer to store food, fencing etc). A small facility will be required on-site to host the CCTV monitoring screens and to provide a base for project staff. It is hoped that white-tailed eagle food will be sourced very locally and make use of any waste from the Exmoor Game School and hence cut the cost of food. ENPA will employ the Eagle Outreach Officer and will assist with project comms and PR, public consultation, working with landowners and key stakeholders, preparation of release site, helping to source food, assisting with care in pens, monitoring via CCTV, post release monitoring, radio tracking and follow up on incident reports.

## **8. Funding**

- 8.1 The Exmoor White-tailed Eagle Reinforcement Project will be funded primarily by the Roy Dennis Wildlife Foundation, through philanthropic donations. ENPA will seek to financially support the project and look for funding opportunities, e.g. through National Parks Partnerships corporate sponsorship, Caremoor and possibly the Farming in Protected Landscapes Scheme if funding continues. Forestry England will provide additional in-kind support through staff time.

**Clare Reid**

**Head of Climate, Nature and Communities**

**Ali Hawkins**

**Senior Ecologist**

**December 2024**

## **Appendix 1: Background information on the Roy Dennis Wildlife Foundation**

The RDWF was founded by Roy Dennis in Scotland in 1995 as the Highland Foundation for Wildlife. It is a non-membership charitable trust dedicated to wildlife conservation and research, with a special emphasis on species recovery projects and the restoration of natural ecosystems. The RDWF aims to carry out important work in the field through project-based activity and to keep administrative overheads to a minimum.

Its core aims are as follows:

- To carry out work in, and provide funds to encourage new projects in the enhanced conservation of wildlife and natural ecosystems, in particular through wise management, new research and innovative techniques in Scotland and elsewhere in the world.
- To reintroduce, translocate and restore populations of rare, vulnerable or lost species of wildlife, and to carry out species recovery projects.
- To reintroduce, translocate and restore populations of rare, vulnerable or lost species of wildlife, and to carry out species recovery projects.
- To provide a support base for the undertaking of wildlife projects by independent ornithologists, ecologists and others.
- To encourage young people to gain fieldwork experience in wildlife conservation.
- To encourage co-operation and positive action in wildlife conservation through 'think-tanks', debate, training and the production of books, articles and films.
- To provide opportunities for donors to be involved in exciting and worthwhile wildlife projects through sponsorship and field participation.

The RDWF can work in and spend its funds anywhere in the UK and elsewhere in the world. It can accept contributions of all kinds and can fund raise. It can work in partnership with others and make grants or loans to other charitable bodies. It can also purchase, lease or accept gifts of land or buildings in Scotland or elsewhere.

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### CONSULTATION ON ENABLING REMOTE ATTENDANCE AND PROXY VOTING AT LOCAL AUTHORITY MEETINGS

#### Report of the Chief Executive

**PURPOSE OF THE REPORT:** To invite Members' views on the Government's consultation on Enabling Remote Attendance and Proxy Voting at Local Authority Meetings.

**RECOMMENDATION:** The Authority is recommended to:

- (1) To support the broad principle of granting local authorities powers to allow remote attendance at formal meetings.
- (2) To delegate to the Chief Executive, in consultation with the Chairperson and Deputy Chairperson, submission of Exmoor National Park Authority's consultation response.

**Authority Corporate Plan:** "Take positive action to support the Authority's commitment to Equity, Diversity, and Inclusion" – enabling hybrid meetings could support this priority.

**Legal and Equality Implications:** Section 65(4) Environment Act 1995 – provides powers to the National Park Authority to "*do anything which in the opinion of the Authority, is calculated to facilitate, or is conducive or incidental to:-*

*(a) the accomplishment of the purposes mentioned in s. 65 (1) [National Park purposes]*

*(b) the carrying out of any functions conferred on it by virtue of any other enactment."*

**The equality impact of the recommendations of this report has been assessed as follows:** Enabling remote attendance could help to remove barriers to participation

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendations of this report is as follows:** There are no implications for the Human Rights Act.

**Financial and Risk Implications:** Potential reduction in costs of travel. Potential reputational risks, particularly in relation to determination of planning applications.

**Climate Change Response:** Potential carbon reduction as less travel to meetings.

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## **1. Introduction**

- 1.1 The Ministry of Housing, Communities and Local Government has launched a [consultation](#) on a proposal to introduce powers for local authority members to apply to their relevant authority for a dispensation to attend formal meetings remotely and vote by proxy in certain circumstances.
- 1.2 If legislative changes are made as a result of the consultation they would apply to local authorities in England (including National Park Authorities).
- 1.3 The consultation runs from 24 October for 8 weeks to 18 December 2024. Individual members of the public, Local Authority members and relevant authorities (including National Park Authorities) are invited to respond.
- 1.4 The background to the consultation is the Government's intent to modernise democratic engagement and remove barriers to participation.

## **2. Remote Attendance**

- 2.1 Government recognises that significant in-person engagement remains vitally important but acknowledges there will sometimes be a need to accommodate Members' requirements to attend meetings remotely.
- 2.2 It is considered that the change could encourage a wider diversity of people willing and able to stand and actively participate in local democracy by creating improved conditions where meetings are accessible and inclusive. Government also believes that the ability to allow remote attendance will enhance the resilience of local authorities in the face of local or national emergencies.

## **3. Proxy Voting**

- 3.1 The consultation is also seeking views on the possible introduction of proxy voting, ie a form of voting whereby a member of a decision-making body may delegate their voting power to another representative to enable a vote in their absence. For example, there may be occasions when an elected Member, due to personal circumstances, may be unable to attend even remotely, for example during maternity, paternity or adoption leave.

## **4. Response**

- 4.1 ENPA enabled remote attendance at meetings during the Covid pandemic and found that overall, there were many benefits. For example, it reduced carbon, travel time, and enabled caring responsibilities, while having little or no detriment to the Authority's effectiveness and efficiency. A future benefit of long-term flexibility to allow remote attendance at meetings may be a wider diversity of people willing and able to participate in the Authority's work.
- 4.2 However, the value of in-person debate is acknowledged and the ability of local people to engage with the Authority, either by observing a Committee meeting attended by Members in person (or by accessing a recording of a meeting) is also recognised, particularly in relation to the Authority's role as sole local planning authority for the National Park area.



- 4.3 The Government's intention is that increased flexibility will "strike the balance between the principle that significant in-person engagement remains vitally important, and a recognition that there will sometimes be a need to accommodate members' requirements to attend council meetings remotely".
- 4.4 In relation to proxy voting, Government believes that this could provide additional flexibility to those Members who really need it, on a time-limited basis.
- 4.5 It is anticipated that standard constitutional arrangements would need to be followed for hybrid and fully remote meetings and arrangements would need to be made to ensure that confidential items of business are managed appropriately.
- 4.6 At this stage, it is unclear to what extent the legislation will prescribe how authorities should operate hybrid or fully remote meetings, or whether there will be few, or no limitations placed upon authorities about arrangements for remote attendance at formal meetings, up to and including full remote attendance. If the latter, the Authority will need to consider its own arrangements and amendments to Standing Orders in due course.
- 4.7 The full consultation is available on the [Ministry of Housing, Communities & Local Government's website](#); however, the relevant questions on which Members' views are sought are set out in Appendix 1. Taking these views into account, Members are invited to delegate submission of the Authority's consultation response to the Chief Executive in consultation with the Chairperson and Deputy Chairperson.
- 5. Committee Room Audio Visual Facilities**
- 5.1 The Authority will be looking to ensure that upgrades to the Audio Visual facilities in the Committee Room will allow for hybrid or fully remote formal meetings.

**Sarah Bryan**  
**Chief Executive**  
**November 2024**

**Background papers on which this report, or an important part of it are based, constitute the list of background papers required by Section 100 D (1) of the Local Government Act 1972 to be open to members of the public comprise:**

Exmoor National Park Authority Corporate Plan 2024/25

**Question 2**

Do you agree with the broad principle of granting local authorities powers to allow remote attendance at formal meetings? Yes/No

**Question 3**

Should there be specific limitations on remote attendance? Please tick all the options below that correspond with your view and provide any other comments.

- a) Any formal meeting allowing remote attendance should have at least two thirds of members in physical attendance.
- b) Members should only be able to attend council meetings remotely in exceptional circumstances, such as those who are medically or physically unable to attend, or for reasons of local or national emergencies.
- c) There should be no limitations placed upon councils with regard to setting arrangements for remote attendance of council meetings, up to and including full remote attendance.
- d) Other

**Question 5**

What proportion of the council's current elected members are likely to seek to attend council meetings remotely over the course of a year?

- less than 10%
- more than 10% but less than 50%
- more than 50% but less than 90%
- most of them 90% to 100%

**Question 6**

Do you think there should be limitations placed on the number of fully remote meetings councils should be able to hold?

- a) Councils should be able to allow full remote attendance at up to half of council meetings within a twelve-month calendar period.
- b) Councils should only have the flexibility to change a meeting from in-person to online, or vice versa, due to unforeseen and exceptional circumstances.
- c) Councils should not have the flexibility to conduct fully remote meetings to ensure there is always an in-person presence.
- d) Other

**Question 7**

Do you think there are any necessary procedural measures that would help to ensure a remote or hybrid attendance policy is workable and efficient? Please tick all the options that correspond with your view and provide any other comments.

- a) Councils should be required to publish a list of attendees joining the meeting remotely and give notice if a meeting is being held with full remote attendance.
- b) Councils should be required to ensure that standard constitutional arrangements are followed for hybrid and fully remote meetings.
- c) Councils should be required to make arrangements to ensure restricted items (where a council decision is taken in private to protect confidentiality) are managed appropriately and to require remotely attending members to join from a private location.
- d) Other

### Question 8

Do you think legislative change to allow members to attend local authority meetings remotely should or should not be considered for the following reasons? Tick all statements that apply to your point of view.

Should be considered because	Should not be considered because
It is a positive modernising measure	Members should be physically present at all formal meetings
It would likely increase the diversity of people willing and able to stand for election in their local area, making councils more representative of the communities they serve	It could lead to a significant number of members habitually attending remotely and ultimately reduce the effectiveness of the authority.
Authorities would be more resilient in the event of local or national emergencies which prevent in-person attendance	It would be more difficult for members to build personal working relationships with colleagues, and engage with members of the public in attendance at meetings
Please state any other reasons	Please state any other reasons

### Question 9

Would allowing councillors to attend formal local authority meetings remotely according to their needs particularly benefit or disadvantage individuals with protected characteristics, for example those with disabilities or caring responsibilities?

Please tick an option below:

- it would benefit members
- it would disadvantage members
- neither

Please make any further comments.

### Question 10

Do you consider that it would be helpful to introduce proxy voting? Yes/No/Unsure

### Question 11

For which of the following reasons which may prohibit a member's participation in council meetings do you consider it would be appropriate?

Please select all that apply:

- physical or medical conditions
- caring responsibilities
- parental leave or other responsibilities
- other

### Question 12

Are there circumstances in which you feel proxy voting would not be appropriate?

### Question 13

If you think proxy voting is appropriate, are there any limitations you think should be placed upon it?

# ITEM 15

## EXMOOR NATIONAL PARK AUTHORITY

3 December 2024

### TEAM DEVON JOINT COMMITTEE

#### Report of the Chief Executive

**PURPOSE OF THE REPORT:** To seek confirmation of the Authority's participation in and appointments to the Team Devon Joint Committee.

**RECOMMENDATION:** The Authority is recommended to:

- (1) To agree the participation of Exmoor National Park Authority in the Team Devon Joint Committee.
- (2) To approve a departure from Standing Orders and to reaffirm the appointment of the Chairperson as the Authority's representative and the Deputy Chairperson as substitute on the Team Devon Joint Committee **OR** to reaffirm the appointment of the Chairperson as the Authority's representative on the Team Devon Joint Committee and to agree the appointment of a Member appointed by the Secretary of State as its substitute representative.

**Authority Corporate Plan:** The Authority's appointments to relevant outside bodies are central to the achievement the Partnership Plan and Corporate Plan priorities.

**Legal and Equality Implications:** Section 65(4) Environment Act 1995 – provides powers to the National Park Authority to *“do anything which in the opinion of the Authority, is calculated to facilitate, or is conducive or incidental to:-*

*(a) the accomplishment of the purposes mentioned in s. 65 (1) [National Park purposes]*

*(b) the carrying out of any functions conferred on it by virtue of any other enactment.”*

**The equality impact of the recommendations of this report has been assessed as follows:** The equality impact of the recommendations of this report have been assessed as having no adverse impact on any particular group or individual.

**Consideration has been given to the provisions of the Human Rights Act 1998 and an assessment of the implications of the recommendations of this report is as follows:** There are no implications for the Human Rights Act.

**Financial and Risk Implications:** There are no significant financial or risk implications of the recommendation of this report.

**Climate Change Response:** It has been assessed that this report does not have an adverse impact on our ability to respond to climate change.

## **1. Introduction**

- 1.1 The informal Team Devon partnerships brought together the County Council, District Councils, Dartmoor and Exmoor National Park Authorities and the Devon Association of Local Councils to enable a joint approach to common issues and shared challenges.
- 1.2 Team Devon Leaders and Chief Executives agreed to establish a Team Devon Joint Committee to formalise the existing partnership and to create opportunities to strengthen joint work, partnership and collaboration.
- 1.3 The functions of the Joint Committee will be to:
  - Support continuous improvement and value for money in the ways that Devon's National Park Authorities, parish, town, district and county councils exercise their duties and responsibilities. This could include aligning performance measures and sharing or integration of services.
  - Contribute to the following environmental, economic and social wellbeing objectives for Devon's people and communities:
    - Economic development (incorporating green growth)
    - Housing and homelessness
    - Transport infrastructure
    - Climate change
    - Natural and cultural heritage
    - Health and wellbeing inequalities
    - Migration and asylum
  - Advise, inform and support the work of any the Devon and Torbay Combined County Authority.
- 1.3 The District and County Councils were recommended to approve their Council's participation in the Joint Committee; appoint the Leader of their Council as representative on the Joint Committee; and to appoint the Deputy Leader of their Council as the substitute representative.
- 1.4 Dartmoor and Exmoor National Park Authorities were requested to appoint one Member representative and a substitute Member representative at their respective annual meetings.
- 1.5 The National Park Authorities' representatives will have the authority to speak and vote on matters on behalf of their respective National Park Authorities. Each member of the Team Devon Joint Committee shall have one vote on matters which arise that require a formal vote.
- 1.6 In line with the appointments of the Leaders and Deputy Leaders (as substitutes) of the District and County Councils to the Joint Committee, at its Annual Meeting on 3 July 2024 Exmoor National Park Authority resolved to appoint the Chairperson as its representative with the Deputy Chairperson as substitute representative.

- 1.7 The Authority's Standing Orders (SO 22.1) provide that in relation to all Committees, Sub Committees and **Joint Committees** on which the Authority is represented (and Sub Committees of such Joint Committees), Membership shall consist of both Local Authority Members of the Authority and of at least one Member appointed to the Authority by the Secretary of State.
- 1.8 The Authority's current Chairperson and Deputy Chairperson are both Local Authority members.
- 1.9 The Authority Committee is invited to formally approve the Authority's participation in the Team Devon Joint Committee and either to approve a departure from Standing Orders in relation to its appointments to the Joint Committee and reaffirm the appointment of the Chairperson as lead member and the Deputy Chairperson as substitute, or to consider the appointment of a Secretary of State appointed Member as substitute.

**Sarah Bryan**  
**Chief Executive**  
**December 2024**