



EXMOOR

NATIONAL PARK

EXMOOR NATIONAL PARK AUTHORITY
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19th February 2026

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, 3rd March 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).

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).

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 2nd December 2025 (Item 4).

(2) To consider any Matters Arising from those Minutes.

5. Business of Urgency: To introduce any business which by reason of special circumstances the Chairperson, after consultation with the Chief Executive, is of the opinion should be considered as a matter of urgency and to resolve when such business should be ordered on the Agenda.

6. 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.

7. Dispensation to Authority Members – To consider the report of the Monitoring Officer (Item 7)

8. Medium Term Financial Plan 2026/27 and Budgets 2026/27 - To consider the report of the Chief Finance Officer (Item 8)

9. Internal Audit Annual Report for 2025/26 and Plan for 2026/27 - To consider the report of the Chief Finance Officer (Item 9)

10. Treasury Management Strategy Statement 2026-27 - To consider the report of the Chief Finance Officer (Item 10)

11. Review and Adoption of Scheme of Member Allowance - To consider the report of the Chief Executive (Item 11)

12. Biodiversity Duty Reporting – To consider the report of the Head of Climate, Nature and Communities (Item 12)

13. Devon and Somerset Local Nature Recovery Strategies (LNRS) - To consider the report of the Head of Head of Climate, Nature and Communities (Item 13)

14. Personnel Update:

Starters: Haille Bannon 2/2/2026 – Pinkery Centre Cleaner

Leavers: None

15. Members' Reports: To receive any updates and reports on meetings or events attended by Members as representatives of Exmoor National Park Authority.

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 the Democratic Support Officer, at Exmoor House.

ITEM 4

EXMOOR NATIONAL PARK AUTHORITY

MINUTES of the Meeting of the Exmoor National Park Authority held on Tuesday, 2nd December 2025 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 T Butt Phillip
Mr M Ellicott
Mr W Geen
Mr M Kravis
Mrs F Nicholson
Mr S J Pugsley
Mr J Patrinos
Mr N Thwaites
Dr S Warren

Apologies for absence were received from Mrs M Chilcott, Mr D Elson, Dr M Kelly, Mr J Holtom, Mr R Hopley, Mrs F Smith, Miss E Stacey, Miss L Williams

58. DECLARATIONS OF INTEREST: None

59. CHAIRPERSON'S ANNOUNCEMENTS:

- Congratulations were given to the Deputy Chair who had recently got married.
- Some Members were absent due to illness and recovering from surgery.

60. MINUTES

- Confirmation:** The **Minutes** of the Authority's meeting held on 4 November 2025 were agreed and signed as a correct record.
- Matters arising:** None.

61. BUSINESS OF URGENCY: None.

62. PUBLIC SPEAKING:

- Mr Roger Foxwell raised queries concerning the Youth Board age limit, and the consultation period, the Exmoor Pioneers Project, FiPL and Corporate Expenditure. A written response would be sent to answer these questions and copied to Members.
- Captain Colin Penny raised concerns about social and economic wellbeing in the community and emphasised the significance of hill farming, trail hunting, shooting and fishing, which he felt were more important issues than White Tailed Eagle introduction and net zero. A written response would be sent to answer these queries and copied to Members.

63. PROGRESS IMPLEMENTING THE CORPORATE PLAN 2025-26: The Authority considered the **report** of the Chief Executive

The Authority's Consideration

A three-year Corporate Strategy was agreed by the Authority in May 2023, setting out the key priorities for the Authority and includes actions for 2025-26, a new corporate strategy would be drafted and brought to Members around May 2026.

Members welcomed the report and updates, raising the following points:

- It was confirmed by Officers that Defra funding cannot be rolled over into a new financial year, it must be spent by 31 March 2026.
- Driver - Members had been given a detailed report in May outlining the plans and expenditure. Some parts of the plans had slipped into 2026. Regular updates were requested including timelines.
- Members asked for the housing needs survey to be included in the next Corporate Plan to acknowledge ENPA's commitment to the wellbeing of the local community.
- National Park Centres – Officers confirmed that the reduction in footfall was a national trend. Centre footfall had fallen by around 10% compared to reports of 15-20% decreases in parts of the South West. Footfall had fallen most at Dulverton National Park Centre following its relocation and change to seasonal hours, but spend per head had risen significantly, mitigating the financial impact somewhat.
- Nature Recovery - Members raised concerns from some parts of the farming community on the reintroduction of White-Tailed Eagles. Officers outlined the ongoing consultation process with the community and project partners. Natural England is expected to decide on the license in January 2026.

RESOLVED:

- 1) NOTE the progress in implementing the Authority's key commitments set out in the Corporate Plan as detailed in Appendix 1, particularly given the additional CDEL expenditure.
- 2) Delegate to the Chief Executive and Leadership Team further scrutiny of Authority performance across all the Corporate Plan actions for the next reporting period to 31 March 2026.

64. ANNUAL ESTATE REVIEW: The Authority considered the report of the Head of Access, Engagement and Estates.

The Authority's Consideration

The Authority considered the report which gave an overview of activities undertaken across the ENPA estate during 2025, emphasising notable achievements and key milestones.

The report covered a range of projects including:

- The National Trust were the lead partner in the Holnicote Rivers Landscape Recovery Scheme which aims to restore nature across their Estate, and we would be working with them regarding ENPA land at North Hill and Hawkcombe.
- Driver – Moorland restoration, meadow management, woodland creation, and re-use of redundant farm buildings.
- Members asked for financial projections for Driver. An annual update would be provided in May 2026, in addition to the planned Exmoor Heartlands Landscape Recovery Scheme review early in January 2026.

2 December 2025

- Commercial tenancies - Members were encouraged that new businesses and tenants were being promoted and doing well on Exmoor such as North Hill Campsite, Simonsbath Sawmill and Mollies Makers.
- Members were pleased with the plans for improvements at Exmoor House.
- Members were impressed with the helpful presentation and report by Officers.

RESOLVED: To NOTE the content of the Estate Review.

65. **PERSONNEL UPDATE:** The Authority noted the recent staff changes.
66. **MEMBERS' REPORTS:** None.

The meeting closed at 11.40am

(Chairperson)

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

DISPENSATION TO AUTHORITY MEMBERS

Report of the Monitoring Officer

Purpose of Report: To consider the renewal of the exemptions set out in the report to protect Members from inadvertent breaches of the requirements related to Disclosable Pecuniary Interests, due to omissions and ambiguities in the legislation and to ensure that the National Park Authority can conduct its business effectively.

RECOMMENDATIONS: Members are recommended to grant the following dispensation for four years to all Authority Members:

- (1) Who are elected Members or co-opted members of another public authority, or whose spouse or partner are elected or co-opted members of another public authority, and who have a Disclosable Pecuniary Interest in a matter only by virtue of the fact that s/he or his/her spouse or partner is in receipt of an allowance from that other authority:
 - (i) where the issue is a matter of dispute between the National Park Authority and the other authority, and the matter would affect the financial position of that other authority, the Authority Member may speak on the matter provided s/he immediately withdraws from the meeting room; and
 - (ii) in relation to other matters affecting that other authority, the Authority Member may speak and vote.

Authority Priority: Achieve Best Value from our resources and improve our performance.

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

Accounts and Audit (England) Regulations 2011, Sections 4 (Responsibility for Financial Management), 5 (Accounting Records and Control Systems) and 6 (Internal Audit).

High standards of corporate governance are essential in ensuring all business is transacted lawfully and with propriety.

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 report has no financial implications but the risks to the Authority could be substantial for non-compliance with its Code of Corporate Governance.

1. Key Issues

- 1.1 The exemption set out in this report was agreed in November 2021 for a period of four years. The exemption is to protect Members from inadvertent breaches of the requirements related to Disclosable Pecuniary Interests, due to omissions and ambiguities in the legislation and to ensure that the National Park Authority can conduct its business effectively. As there are potential criminal sanctions, our view is that the position should be clear in the interests of both Members and the public.
- 1.2 Without the grant of dispensation, the ability of Members to make representation on local issues would be significantly impaired. Many issues require the co-operation of partners to enable delivery and this issue has the potential to exclude large numbers of Members from discussion and debates. The Standards Committee is therefore recommended to grant the dispensations.
- 1.3 If a dual-hatted Member or their spouse/partner is in receipt of a Members Allowance from another authority, this would be a Disclosable Pecuniary Interest for the purposes of the Code and would preclude a dual-hatted Member from participating in any discussion involving that other authority. Based on the County and District Council's Membership more than 50% would be precluded from taking part and voting on matters in the absence of a dispensation being granted, by virtue of the fact that they are a dual-hatted Member. This would have an adverse impact on democracy.

2. Powers to Grant Dispensations

- 2.1 Dispensations for up to four years can be granted allowing a Member to speak and/or vote where s/he has a Disclosable Pecuniary Interest. While the Authority delegated the power to make dispensations to this Standards Committee, it is able to make the dispensation itself.
- 2.2 The grounds for renewing the granting of the dispensation are, having regard to all relevant circumstances:
 - (a) that without the dispensation the number of persons prohibited from participating in any particular business would be so great a proportion of the body transacting the business as to impede the transaction of the business;
 - (b) that granting the dispensation is in the interests of persons living in the authority's area; or
 - (c) that it is otherwise appropriate to grant a dispensation.
- 2.3 The legal powers to grant dispensations are therefore wide. Any decision made by the Authority must only have regard to relevant factors and must be 'Wednesbury' reasonable. Wednesbury is an English court case from 1948. The Wednesbury principle is that no decision should be so outrageous in its defiance of logic or accepted moral standards that no sensible person who had applied his mind to the question to be decided could have arrived at it.
- 2.4 All Authority Members are appointed to represent their constituents and act in the public interest. The nature of the role is a public one rather than a private interest. In the circumstances and to ensure that Authority Members can undertake fully the role to which they have been appointed, it is recommended that the renewal of the dispensation set out in this report is granted.

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

MEDIUM TERM FINANCIAL PLAN 2026/27 TO 2030/31 AND BUDGETS 2026/27

Report of the Chief Finance Officer

Purpose of Report: To consider and approve a Medium-Term Financial Plan (MTFP) for 2026/27 to 2030/31 and to adopt the revenue budget for 2026/27 within the level of funding being provided by way of National Park Grant (NPG) from the Department for Environment, Food and Rural Affairs (DEFRA) and self-generated income.

RECOMMENDATIONS:

The Authority is recommended to:

1. NOTE the month 9 budget monitoring position for 2026/27.
2. APPROVE the Core, Capital and Programmes, Partnerships and Contributions to Reserves Budgets for 2026/27 as summarised in Appendices 2, 3 and 4.
3. NOTE the position on reserves as detailed in Appendix 5; and
4. ADOPT the attached Medium Term Financial Plan at Appendix 6.
5. APPROVE the updated Fees and Charges schedule at Appendix 7.

Authority Priority: Be more efficient in all we do - ensuring our time is spent well, reducing costs, improving decision making and being more sustainable.

Enable cultural change to be more commercially focussed, delivering opportunities for increased funding from non-Defra sources

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

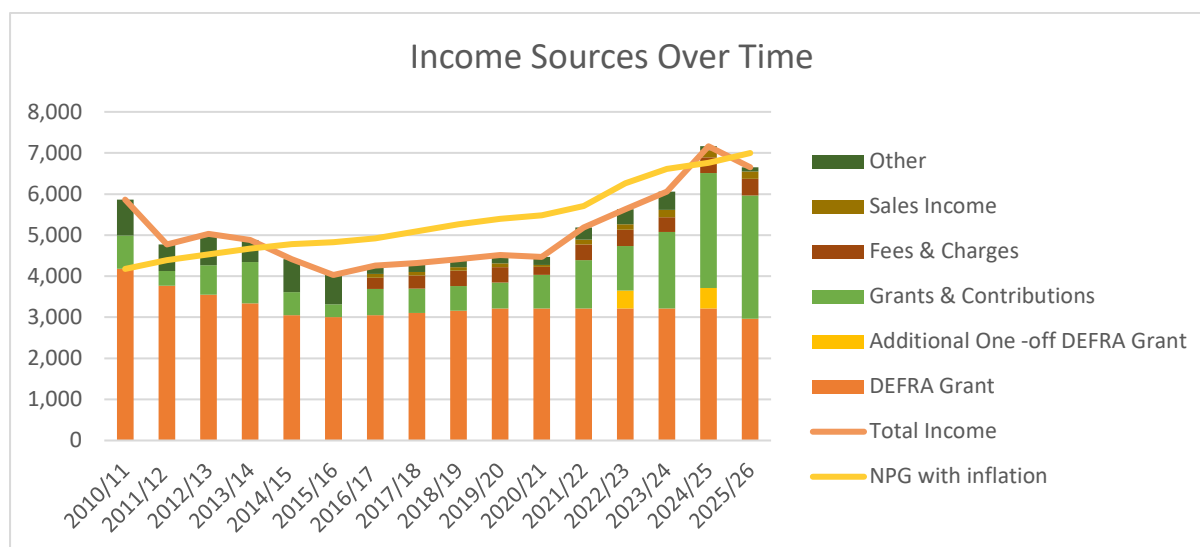
Financial and Risk Implications: The setting of a budget, Medium Term Financial Plan and Capital Strategy are the key elements in the management of financial risk. Section 9 details the risks surrounding the current budget and our future financial health.

Budgetary control and financial management arrangements are in place to minimise any risk of overspending and to ensure that spending is kept in line with the approved budget. The budget will be reviewed at the half year stage and a progress report made to the November 2026 meeting of the Authority. Both DEFRA grant and assumed cost of living pay awards are assumed prudently in the budget, but material changes may require in-year revision.

Climate Change Response: This report does not have an adverse impact on our ability to respond to Climate Change. Funds have previously been allocated and will be spent in 2026/27 from the Environmental Resilience Reserve.

1. INTRODUCTION

- 1.1 There remains uncertainty over the exact level of the National Park Grant settlement for 2026/27, with the best-case scenario being a flat-cash position. At the time of report writing a Letter of Comfort was awaited following the provision of indicative figures at the Protected Landscapes national level.
- 1.2 The 2026/27 financial year marks the start of a new three-year DEFRA funding period, following the final year of the previous arrangements of single year settlements. For 2025/26, early in the financial year an in-year cut to the National Park Grant from £3,211,500 to £2,968,000. Alongside this, DEFRA confirmed a capital grant (CDEL) allocation of £1,403,000 for the first time with strict conditions attached on its use. This represented a radical departure from our conventional (and significantly less resourced) capital programme and consumed a significant amount of officer capacity during 2025/26.
- 1.3 This Budget and Medium-Term Financial Plan assumes a flat-cash basis of National Park Grant on the lower 2025/26 baseline. This will mean the eighth year that the NPG has been at a level of real terms cuts, previously funding to the Authority was as high as £4,177,453 back in 2010/11.



- 1.4 This budget informs the 2026/27 Corporate Plan which will be presented to the April Authority meeting.

2. BUDGET MONITORING 2025/26

- 2.1 In year budget monitoring is carried out three times a year, with a final full year outturn report presented to Authority in July. Members receive statements on the new year when the previous year's accounts are closed, in November, at revised estimates stage and on month 9 when the forward year budget is presented.
- 2.2 Appendix 1 shows the month 9 income and expenditure figures for 2025/26 for the Authority. This indicates a slight overall adverse variance of £50,000, -

0.8% of the total revised estimate income figure of £6.1m. The information in the statement provides the opportunity to highlight any issues that have arisen since the month 6 figures were provided with the Revised Budget in November 2025. In particular:

- Costs in the long running planning dispute continue to rise. The Legal Contingency will be applied to meet these and there is assumed to be an additional take from the General Contingency.
 - The Woodlands budget is indicating a moderate overspend due to significant spend on hazardous tree works both before and after the impact of Storm Darragh. Some of this overspend will decrease when Forestry Commission contribution income is received.
 - Conservation Advice and Support is expected to overspend at year-end following additional project spend and the expansion of capacity within ecology services which has exceeded the funding available.
 - Land, Property Services and Estates cost centres are projecting a reasonable underspend. Primarily due to timing differences on major planned works
 - The majority of variances are due to timing differences and budget profiling. With the implementation of our new finance system Access Financials in April 2025, our previous monthly budget profiling continued to ease system set-up, this causes issues when looking at both income and spend across certain sections (e.g. National Park Centre Income and Staffing). It is planned to review budget profiling in full for the uploading of the 2026/27 budget onto Access.
 - Interest received will be greater than that assumed within the Revised Budget.
- 2.3 The financial impact of these is reflected in the assumed take from reserves shown in Appendix 5.

3. CORE BUDGET FOR 2026/27

- 3.1 The Core budget for the Authority reflects the anticipated income and expenditure for ongoing services in 2026/27. This is shown in Appendix 2 with figures shown categorised under the DEFRA headings and relevant business units.
- 3.2 The Authority is statutorily required to set a balanced budget in furtherance of the purposes of its National Park designation. The budget setting process this year has continued to be especially challenging, though Members have been fully supportive throughout.
- 3.3 This budget resources the work of this Authority in achieving National Park Purposes and supporting our duty by underpinning the recently launched Management Plan with its key aims of:
- Aim A - A nature-rich landscape
 - Aim B – A net zero National Park, mitigating and adapting to climate change
 - Aim C – Healthy natural resources
 - Aim D – A cared for landscape and heritage
 - Aim E – A welcoming place for all, that people feel connected to, improving their health & wellbeing
 - Aim F – A great place for people to live, work and do business

- 3.4 The budget also provides the strategic foundation for delivery of the Corporate Strategy and Actions. Within the Corporate Strategy 2023-26 and Corporate Plan Actions 2025-26 a set of six priorities were established:
1. A Clear response to the nature and climate crises
 2. A welcoming place for all
 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
- 3.5 We continue to emphasise opportunities for income including through sponsorship, introducing charges at some of our car parks, letting mobile catering concessions at our car parks, and making best use of our assets such as reletting the Moor Wood Camp Site and 7-9 Fore Street. In 2025/6 one of the key cross-cutting actions was the development of a corporate strategy for income generation, this was delivered and teams are working up business plans to further the impact of externally generated income.
- 3.6 We have offset some of our core staff costs with external funding for those staff whose roles deliver against the requirements of a funded project or programme. We have incorporated this into our savings but will need to review the situation as funding comes to an end and/or when other funding opportunities are confirmed. Of particular note in the 2026/27 Budget is the Exmoor Pioneers Project, a four-year Heritage Lottery Funded scheme which has led to the establishment of five posts. This HLF project will bring in £1.6m over its course. We will continue to find other savings such as service agreements, ensuring we get best value for money.
- 3.7 Section 8 of this report details Medium Term Financial Plan Income and Expenditure in more detail and reviews the most significant assumptions which underpin both the budget and the Medium-Term Financial Plan.
- 3.8 The other changes to budgets can be explained by the assumptions that underpin it. The main assumption is that staff pay will increase by 3%. This is a key assumption as staff costs are such a high proportion of the Authority's overall costs.
- 3.9 2026/27 represents the first year of the latest triennial Local Government Pension Scheme pension fund revaluation. This sees a slight reduction in our pensions deficit funding to £80,000 (down from £82,000pa) and a reduction in the employer contribution rate from 21.3% to 18.2%. This has a positive impact in negating some of the additional costs in respect of the assumed pay award. The budget also contains increases for utility bills and further reductions in travel budgets.
- 3.10 The table below indicates that the budget being set is balanced as required by legislation. Increases between the 2025/26 original and revised budget are included as comparator figures.

	25/26 Original Budget £000	25/26 Revised Budget £000	26/27 Draft Budget £000
Income	-5,902	-6,109	-6,062
Expenditure	5,902	6,109	6,062

4. PROGRAMMES, PARTNERSHIPS & CONTRIBUTIONS TO RESERVES

- 4.1 The Programmes and Partnerships element of the budget is a supportive element in achieving National Park purposes and priorities through the engagement and influencing of partners and funding for initiatives aimed at achieving Partnership Plan priorities. We contribute to reserves on an ongoing basis to meet one-off costs that do not arise in a consistent or predictable manner or to put money aside to meet pressures that arise in-year.
- 4.2 Following the in-year reduction in National Park Grant in 2025/26, the Programmes and Partnerships budget was significantly reduced to enable a balanced budget to be set. This has continued into the 2026/27 budget setting process. Attached at Appendix 3 is the proposed Programmes, Partnerships & Contributions to Reserves Budget for 2026/27. This shows £25,000 contributed to reserves and £10,000 top-sliced for fixed term programmes.
- 4.3 Detail on the additions to reserves are listed below.
- Woodlands. This draft budget recommends £25,000 added to the reserve to meet the costs related to ash dieback. This takes the total amount of funding on ADB to £350,000. Further tranches of funding will possibly be required before the work is complete.
- 4.4 Detail on the fixed term discretionary programmes included in this budget that are shown below.
- Exmoor Hill Farming Network (£5,000). ENPA has provided financial contributions to the Exmoor Hill Farming Network since its genesis.
 - Further top-sliced elements proposed for 2026/27 include £5,000 for SERC and DBRC bio records.

5. CAPITAL PROGRAMME 2026/27

- 5.1 The capital programme for 2025/26 changed radically with the mid-year capital allocation of £1,403,443 from DEFRA. Leadership Team provided a list of around 40 capital proposals to DEFRA for review; feedback was received on this on the 17th April 2025.
- 5.2 In May 2025, Members approved a set of 25 projects which were subsequently submitted to utilise the funding available. Approximately £1.9m of listed projects were approved against the £1.4m allocation. The projects were categorised by theme in addressing the Governments key priorities and target areas (Nature Recovery (30x30), Invest to Save, Income Generation, Net Zero and Landscape and Heritage). The approved capital list exceeded the amount available as there was less certainty that the schemes would be deliverable in the time available.
- 5.3 In November 2025, an update on the projects was given. Officers identified a further long list of alternative capital spend that could be brought forward and delivered in 2025/26 to ensure that this funding is not lost which Members approved. The extended approved list also enables officers to progress schemes in an agile manner for further CDEL allocation in 2026/27 and future years. At the time of report writing, it is anticipated that not all the projects will be able to be completed in 2025/26 due to a variety of issues including requirements for procurement, the obtaining of consents, further surveys and time to complete all the necessary consents and works. This may therefore leave some 2025/26 CDEL funding unspent.

- 5.4 Recent communications from DEFRA have indicated that further CDEL funding will be allocated in 2026/27, although at this stage the extent and formal confirmation of this have not been received. Appendix 4 contains a summary list of all the approved capital schemes from 2025/26, and this will form the basis of initial allocations during 2026/27 should funds allow. For the purpose of this report and approval, the capital budget for 2026/27 is assumed to be £1,403,000.
- 5.5 Should further funding be confirmed for 2026/27 an update paper will be brought to Members early in the new financial year to seek further approvals and to inform of the progress made during 2025/26.
- 5.6 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.
- 5.7 To use the DEFRA CDEL allocation, our capital spend will need to meet the definition of capital as provided by the grant giving body (DEFRA), this may differ to our Statement of Accounts reporting on capital spend which is governed by the CIPFA code of practice on local authority accounting.

6. CAPITAL INVESTMENT STRATEGY

- 6.1 The obligation to provide a Capital Investment Strategy has arisen as some local authorities nationally have become increasingly willing to borrow to invest significant amounts in commercial developments to generate returns to provide additional resources. The Capital Investment Strategy ensures that decision makers are fully briefed on the Authority's approach to managing assets and making investment decisions.
- 6.2 The Authority is presented with a Capital Programme as part of the MTFP. This has become necessary to improve visibility to Members as our use of capital resources and investment in assets has increased in complexity. Previously, capital spend was funded from revenue and was small scale or was a distinct scheme that had its own Authority paper.
- 6.3 Where capital schemes are recommended as part of the budget setting process, we will ensure that the financial implications of the scheme are fully laid out in that paper and that Members have sufficient detail. This will include how the scheme will be funded, why the scheme is necessary and any other financial consequence of the investment decision.
- 6.4 The Authority historically has a low-risk attitude towards capital investment and much lower need for capital investment than many other public authorities. Our capital schemes often involve maintaining or replacing existing assets rather than new ones. It has never internally or externally borrowed to fund capital schemes, nor has it entered into other long-term liabilities such as Private Finance Initiatives and does not invest for commercial purposes. Capital investment decisions are made to support National Park purposes.
- 6.5 We seek external contributions towards supporting our capital spend wherever possible. Where capital receipts are available these may be used to finance spend. In the absence of both of these then revenue is applied.

- 6.6 Stewardship of our assets is delivered by a small Land and Property team with a qualified Chartered Surveyor post within the structure. The portfolio is large and diverse, and supported by the Estates Strategy and Lettings policy. The Authority's Acquisitions and Disposals policy was updated a few years ago.
- 6.7 Built assets are subject to regular condition assessment, with the majority on a 5-year cycle of external repair and redecoration. Rental income is optimised through regular rent reviews and other opportunities to generate income from property are maximised. The Leadership team are currently considering how best to manage the estate to achieve park purposes and generate increased income.
- 6.8 Please note our existing risks attached to property liabilities in the table in section 9.

7. RESERVES (level of)

- 7.1 Appendix 5 shows the anticipated level of reserves as at the start of the 2026/27 financial year and reflects the additions to reserves described in section 4 that are recommended as a part of this budget.
- 7.2 The following assumptions have been maintained as part of the review:
- The General Fund Reserves have been maintained at a level of approximately £500,000 as per the Medium-Term Financial Plan. It is the view of the Chief Finance Officer that this is sufficient to manage in-year fluctuations and pressures that can arise suddenly and need urgent funding. This is considered to be an adequate level of reserves in accordance with section 25 of the Local Government Act 2003 and represents approximately one month's total income to the Authority.
 - The Legal Support Reserve is forecast to continue into 2026/27. This is due to the long running planning case and other pressures described in 2.2. This pot should return to its prudent level when legal processes have completed in 2026/27.
- 7.3 In recent years there has been a gentle fall in the overall level of reserves and in 2026/27 there is a moderate reduction in the planned level of reserves projected. For the most part this is due to programmed spend in areas such the Modernisation Reserve, NPC Spend to Save Reserve, Corporate Vehicle and Equipment Replacement, Environmental Resilience, IT and the Estates Reserve.
- 7.4 Though there is an assumed take from reserves in 2026/27 it is important to note two key things. Firstly, that the overall level of reserves is still very good for a public body of the Authority's size and secondly that a budget for 2026/27 is being recommended that does not take from reserves but adds to them. It is for these reasons that I am content to state that the level of reserves is adequate to meet future challenges.
- 7.5 It is a challenge to maintain the Authority's financial resilience in the context of high inflation, a National Park Grant that hasn't increased since 2019/20 and exceptional one-off pressures. We will continue to seek new areas of funding such as capital receipts, external grants or income streams to improve resilience.

8. MEDIUM TERM FINANCIAL PLAN

8.1 The Medium-Term Financial Plan (MTFP) is a key feature of the Authority's forward planning process, and it is reviewed annually on a rolling five-year basis. Figures shown for 2026/27 and 2027/28 are budgets that determine income and expenditure levels whereas numbers from 2028/29 and beyond are projections that will be revisited before they formally become budgets. The MTFP is a key document for:

- outlining future resources, funding opportunities and cost pressures.
- highlighting key assumptions; and
- providing an overview of the future financial position of the Authority.

Appendix 6 details the overarching income and expenditure categories for the Authority for the next five financial years.

MTFP - Income

8.2 Total income for the Authority in 2026/27 is budgeted at £6.063m. This is broken down according to DEFRA subjective headings in Appendix 2. There is currently uncertainty over the level of National Park Grant settlement for 2026/27 with best case scenario being considered as flat cash.

8.3 For 2026/27 we are continuing to assume a cash neutral NPG level. DEFRA and Treasury have stated that there will be a 3-year settlement from 2026/27 onwards. The cash neutral grant position of National Park Grant after the current settlement period is the main reason why savings targets continue to increase over the period of the MTFP, these are significant assumptions as the National Park Grant (Revenue) provides approximately 50% of our total income. Analysis of the impact of more pessimistic and optimistic scenarios of NPG changes and other variables upon savings targets are shown in the table in 8.20.

8.4 In addition to NPG the Authority receives:

- income generated from fees, charges, rents, grants for joint works and from interest earned on the investment of funds held in reserves etc.
- contributions from the County Councils towards the maintenance of the rights of way network; and
- external funding for specific projects that either the Authority delivers in its own right or in partnership with others. This will be a key theme in accessing additional resources in the medium term.

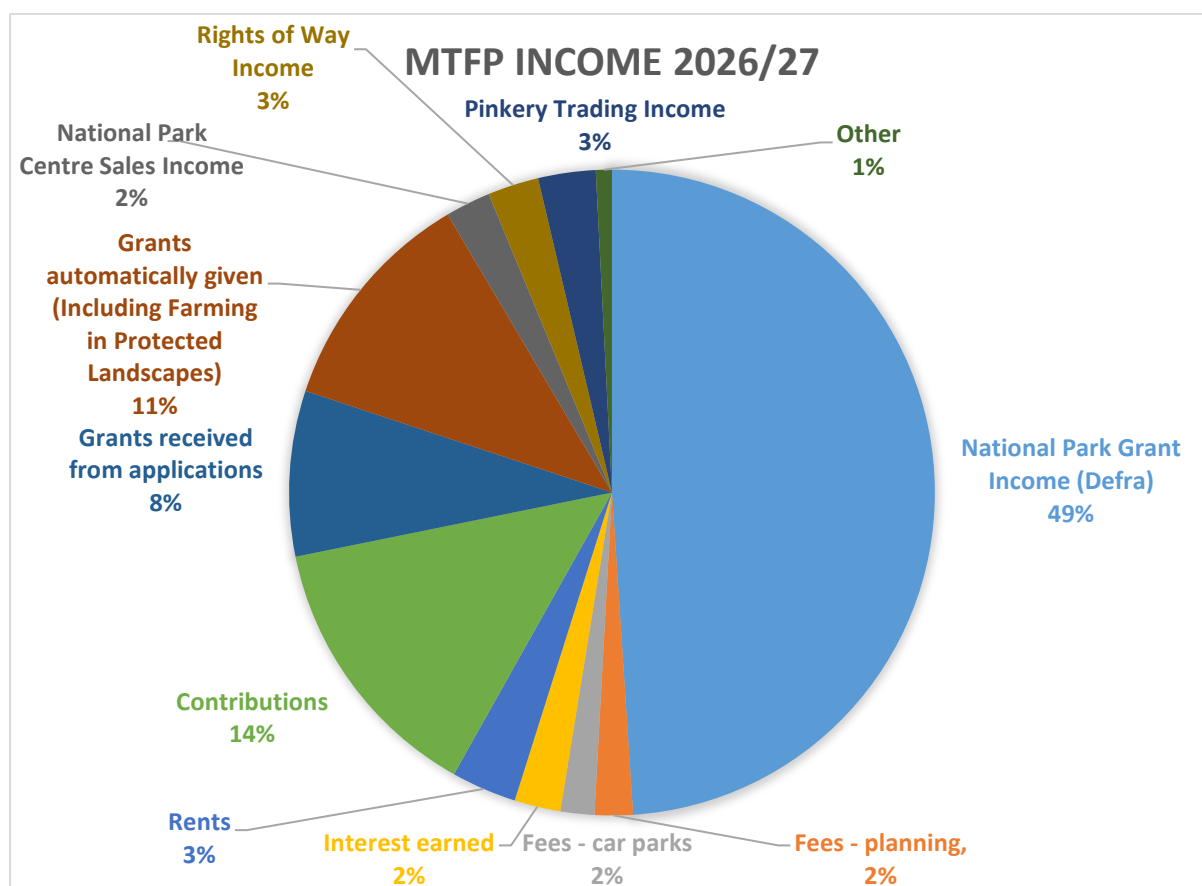
8.5 The income figures in Appendix 6 show slight increases over the period of the MTFP. During the 2025/26 Corporate Planning process, we refined our Corporate Income Generation Strategy to maximise our non-NPG income and aid in mitigating future savings-gaps. Trading income from Parking, Planning and the Pinkery Outdoor Education centre is forecast to continue to increase gradually. The investment in our car parks is intended to improve the visitor experience and bring in additional funds.

8.6 The figures in Appendix 6 reflect the increased and now budgeted revenue and capital contribution from the County Councils towards the management of Public Rights of Way. The MTFP assumes that the level of support continues however both authorities are also under significant financial pressure.

8.7 Rent from the estate has for many years been highlighted as potentially impacted by the UK's exit from the EU. Information on future Environmental

Land Management Schemes and in particular Countryside Stewardship and Landscape Recovery schemes is starting to become available but is not yet so clear that we can assess the financial impact. The MTFP reflects the known changes to Estates income for 2026/27 and rolls this forward, but the actual picture will be more volatile and less stable than that appears.

- 8.8 So far over the course of 2025/26, base rates have reduced from 4.5% to 3.75%, Somerset Council our Treasury Management team forecast the base rate to reach between 3.5 and 3.25% by the end of 2026. This had led to large increases in anticipated returns on cash balances and very much helped to balance the budget in 2024/25 and 2025/26. It is very hard to reliably estimate interest on cash for the years after this, but it could possibly provide returns in excess of that currently shown in the MTFP. We have prudently estimated £120,000 per annum from year 2 and onwards which equates to an invested balance of £3.5m at 3.4%.
- 8.9 The graph below indicates the key sources of income contained within the 2026/27 Budget.



n.b. Contributions comprise Countryside Stewardship, recharges for facilities costs, project reimbursements towards salaries and internally generated income

MTFP - Expenditure

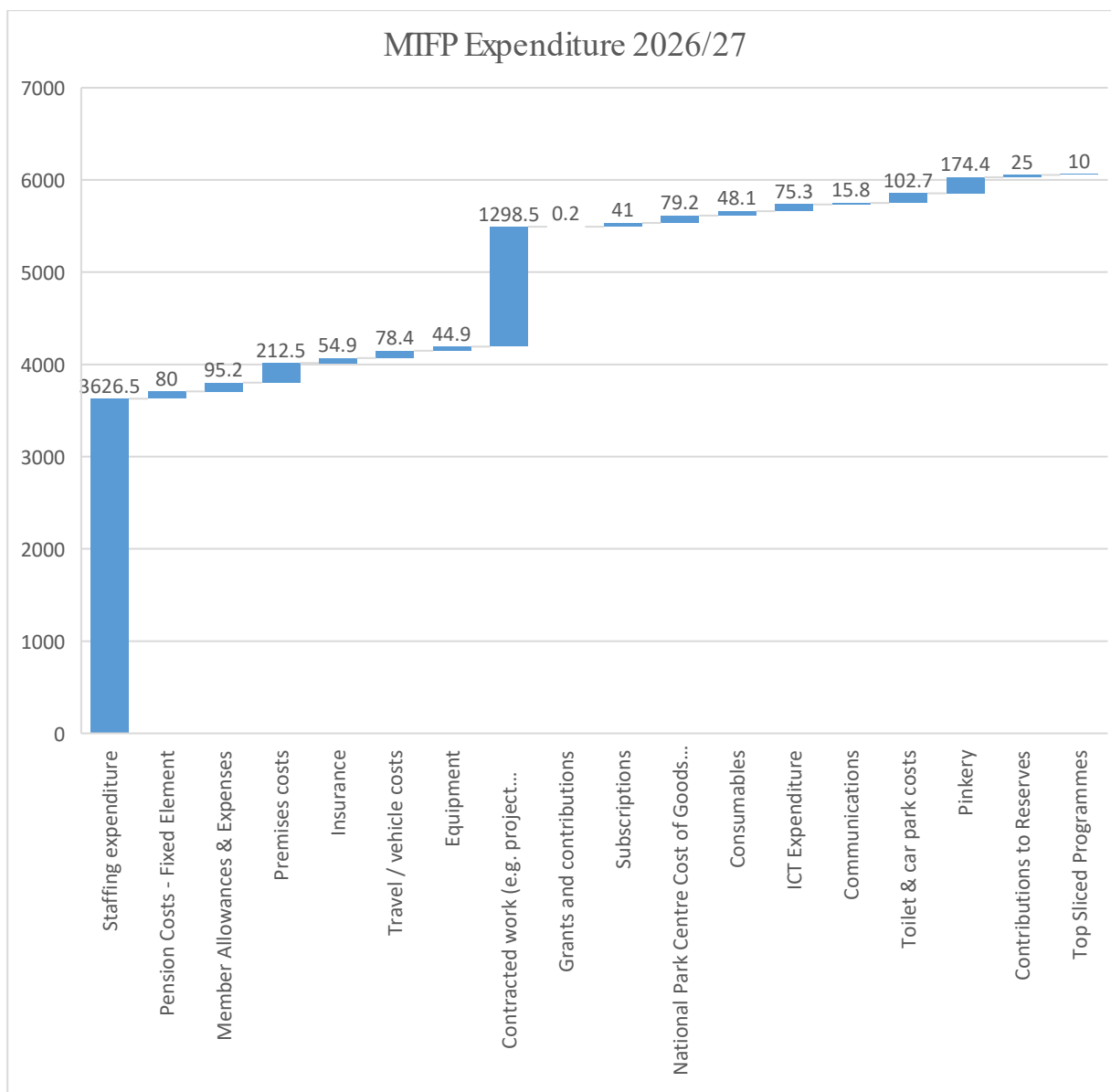
- 8.10 Total expenditure for the authority in 2026/27 is budgeted at £6.063m. This is broken down by DEFRA subjective headings and business units in Appendix 2 as well as Appendix 6. Appendix 6 also anticipates future expenditure over the MTFP period.
- 8.11 Staffing costs are just over £3.7m which includes all roles funded from external sources as well as core funded posts. In recent years, high levels of

inflation have translated to higher pay awards whilst the core grant remains frozen. This year there is currently no indication of what the NJC pay award offer will be but with the award last year averaging at around 3.2% for the Authority, inflation coming down and a public sector offer of 2.8% being tabled. The assumption in the 2026/27 budget of 3% does not seem unreasonable at this point. However, without any indication of the offer, this represents a major area of risk in the budget with any variation to the offer needing to be dealt with in year. Each 1% increase equates to a £37k core grant funding gap which would need to be found in both 2026/27 and then compounded in future years.

- 8.12 The Autumn 2024 budget statement, announcement of increases to employer's National Insurance contribution increased our staffing costs by £80k. Despite indications of potential public sector support for this increase, it is now clear that this will be additional cost that will need to be mitigated in budget.
- 8.13 Inflation is having the biggest impact on budgets. Inflation is now applied to all relevant overhead budgets. Inflation assumptions in 2025/26 were a little higher than expected, so despite inflation sitting at a little higher than the 2% mark (3.4% currently), this level seems appropriate for increasing of overhead budgets. Inflation rates applied are included in the table below.

	Inflation Rate	Comment
Pay	3%	Estimated at 3% - just below current inflation rates
Non-pay	2%	2% applied which is below current inflation levels but reflective of OBR forecasts.

- 8.14 For other categories of cost to the Authority a small provision has been found for future years increases. Where increases are known then provision is made for that. If this proves insufficient, then additional resources will have to be found in future years. The MTFP assumes that the organisation undertakes the same activities in the future as it does now. The reality may be very different.
- 8.15 The graph below is a waterfall graph which gives an indication of the most significant cost areas for the authority and how each contributes together to arrive at the total expenditure budget of £6.063m. Establishment expenditure at 61% and contracted work at 21% (Project Expenditure, SLA services, Audit) are the most significant elements of spend.



MTFP – Programmes, Partnerships & Contributions to Reserves

8.16 The plan in Appendix 6 summarises not only the income and expenditure projections across the period of the plan but also the proportions proposed for Core (the recurring costs and unavoidable commitments for essential services) and Programmes, Partnerships and Contributions to Reserves Budgets. Section 4 details the objectives of the Programmes & Partnerships budget area and planned use in 2026/27.

MTFP – Overview

8.17 The MTFP presented shows a balanced budget for 2026/27, however further savings targets are required to be achieved from 2027/28 onwards. This is the key trend that has been highlighted as part of the process of developing this MTFP. Additionally, there is risk around the NPG settlement for 2026/27 with the settlement not yet having been formally notified to Protected Landscapes.

8.18 The Authority has historically monitored the proportion of National Park Grant that is needed to meet the costs of employing permanent staff. This is a proxy for the ability of the Authority to manage short term fluctuations in funding. Staff costs as a percentage of NPG are projected at 125% in 2026/27

(2025/26 124%) and are anticipated to continue to increase further to 133% over the period of the MTFP.

- 8.19 The historic budgetary aspiration of staff costs being only 70% of NPG and having £200,000 of uncommitted funds to meet one-off pressures (or a steep grant cut) is very much out of reach. However, our current level of General Fund and contingencies exceed this. These indicators are still mentioned as they provide some context to our current financial challenges.
- 8.20 Our future financial health will be determined by the accuracy of the assumptions supporting the MTFP and our ability to deliver savings. Overall, I am content that the budget presented provides robust estimates and assumptions. However, it is important to show how the savings gap in the final section of Appendix 6 from year 2 onwards could be affected by movements in the key financial assumptions. Balanced budgets in the latter years of the plan may not be achievable without structural change. This is provided for illustrative purposes.

No increase in NPG	Budget Gap/(Surplus) £
2026/27	0
2027/28	67,000
2028/29	136,000
2029/30	206,000
2030/31	197,000

Variable	Impact £
National Park Grant 1%	29,680
Staff Pay Award 1% change (3% assumption in MTFP)	37,070
Interest Received 1% change (c/f 3.4% Assumption in MTFP)	35,000
Traded Income 1% change	8,000

- 8.21 The scenario table shows the financial impact to the Medium-Term Financial Plan balances for a 1% change in core variables; National Park Grant, Staff Pay Award, Investment Interest and/or Traded Income (Planning & Parking Fees, National Park Centre and Pinkery Outdoor Education Centre income). We may also receive one-off capital funding from DEFRA for ad hoc asset spend, this has not been estimated in this report and on confirmation of funding a set-of schemes will be considered and actioned. All the scenarios shown in the table above are entirely plausible. This table attempts to illustrate the effects of small changes in assumptions on the savings gap.
- 8.22 Whilst the Business Review implemented in April 2024 delivered savings and maintained our financial health, there are still projected future savings gaps to meet in the later years of the MTFP (Appendix 6). Our income generation

strategy supports good foundational principles for maintaining and increasing our earned income; however, this alone will not resolve our financial pressures as detailed above. These are all ongoing savings, but we cannot assume that we can simply apply the same level of savings options to future years.

- 8.23 There are other savings options which cannot be precisely quantified but may still generate significant savings. This includes reducing the number of buildings that we maintain or sharing buildings with other public bodies. It is difficult to see charging bringing in a further large increase in income beyond that already projected in the MTFP. Perhaps the greatest opportunity for the Authority to improve its financial position comes from looking more closely at how the Estate can generate income including through the option of bringing land back in hand, continued engagement with Countryside Stewardship schemes and the potential for Landscape Recovery projects to benefit our financial situation.

9. RISK ANALYSIS

- 9.1 The budget and MTFP recommended, contain within them assumptions that may or may not prove accurate. In addition, events may occur that have the potential to affect the Authority's underlying finances. The risk analysis is as follows:

Risk	Likelihood	Impact	Mitigating Factors
National Park Grant is reduced.	Medium	High	Level of Reserves held. Annual Review. Some notice will be provided of future funding reductions sufficient to enable a timely response. A flat-lined settlement represents a real-term cut because of inflation.
Pay awards and other inflationary pressures may be higher than anticipated.	Medium	High	Annual review of MTFP Small percentages differences maintainable by use of reserves. Significant changes will require a revised Business Process Review.
Liabilities related to the Property or Woodlands Estate arise.	Medium	Medium	A Contingency fund has been established to meet one off costs that arise. Opportunities for developing a pot of capital receipts is being explored.

Risk	Likelihood	Impact	Mitigating Factors
Contributions from County Councils and Public Rights of Way may reduce.	Medium	Medium	This is subject to an annual review. Reduction in income will be projected in the MTFP.
Economic situation could deteriorate and impact on self-generated income and costs. Areas of income generation in the budget prove unrealistic.	Medium	Medium	MTFP constructed on a five-year time span with a review each year. Budgetary Control arrangements in place to monitor income and expenditure monthly.
An increased reliance on one-off funding sources. This could be a capital receipt, the proceeds from legal action or an external grant.	Medium	Medium	We need to ensure that the Authority's financial stability is independent of any individual one-off event or process.

9.2 A continued key risk in 2026/27 remains managing the consequences of inflationary pressures in the context of a cash neutral NPG and limited opportunities for additional traded income.

10. Fees and Charges

10.1 Members approved an Income Generation Strategy at the October 2025 meeting of this Authority. At its heart were 3 objectives:

1. To secure greater financial resilience through increased income generation activity
2. To deliver a balanced approach to generating new sources of income whilst delivering against National Park Purposes as a public service
3. To develop a more enterprising culture

10.2 As part of the strategy, Fees and Charges will be brought to the March Authority meeting to secure Member approval. It is anticipated that these will now be brought to Members annually. Appendix 7 contains proposed fees and charges for 2026/27.

10.3 The majority of charges have been increased by an inflationary element of approximately 3.2%. Car parking charges have been held following increases last year; however, the suggestion has been made to increase parking permits by £5 to £65 as these have not been increased since their introduction 3 years ago. Bio-diversity Net Gain charges are included within the appendix however there will be a need to revisit these within the revised estimates paper in November 2026.

11. CONCLUSION AND FINANCIAL STANDING

- 11.1 It is the job of the budget setting process to ensure that resources are kept in balance while maintaining financial resilience. This report describes the process to achieve a balanced budget, the challenges in the medium term, the level of financial capacity and options available to us in future.
- 11.2 Within the Annual Review of Risk Management it was stated that the extent of the financial challenge would be a major test of the leadership and governance of the Authority. So far, the test has been passed, and the Authority has done very well to get to the point where we are able to recommend a balanced budget for 2026/27. However major challenges remain, and indications are that balanced budgets will be increasingly hard to set. In such circumstance, those external funding pots such as the Farming in Protected Landscape scheme, the proceeds of a Heritage Lottery Fund bid, or other schemes yet to be released become increasingly important to deliver key priorities. Whilst confirmation on the settlement is awaited, figures for 2027/28 onwards should be viewed with a high degree of uncertainty. Work will be undertaken during 2026/27 to identify further savings and income generation opportunities and bought back to Members in due course. The impact of any change (positive or negative) will need careful consideration to make sure our expenditure is sustainable.
- 11.3 Section 25 of the Local Government Act 2003 requires the Chief Finance Officer (S151 Officer) to report to Authority on the robustness of estimates made for the purposes of calculation of budget, and the adequacy of proposed reserves. This report confirms a balanced budget to be set for 2026/27, which is based on robust and realistic estimates and assumptions. Additionally, the level of reserves including forward year projection, has been assessed as being adequate. This 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 Medium-Term Financial Plan and 2026/27 Budget continue this effective stewardship.
- 11.4 The proposed MTFP, Capital Programme, Core Budget and Programmes and Partnerships Budgets, Reserves, and Fees and Charges for 2026/27 are contained in Appendices 2-7 which the Authority is requested to approve.

Ben Barrett

Chief Finance Officer

February 2026

Section	Budget Heading	2025/26 Revised Budget £	2025/26 YTD Budget (Month 9) £	2025/26 Reserves Transfers £	2025/26 Month 9 Actual	Variance between 25/26 Revised Budget and Actual & Reserves TFRs	Notes
Conservation of Cultural Heritage	Archaeology & Historic Environment	102,000	76,500	0	70,663	5,837	
	Exmoor Pioneers (Project)	0	0	139,226	139,226	0	Q4 will see Matching of Project funds to Expenditure incurred.
	Ashcombe Gardens (Project)	0	0	53,000	68,982	-15,982	Q4 will see Matching of Project funds to Expenditure incurred. Mostly Capital (CDEL)
Conservation of Cultural Heritage Total		102,000	76,500	192,226	278,871	-10,145	
Conservation of Natural Environment	Woodlands	59,600	80,912	42,695	155,747	-32,140	Awaiting year end reserves transfers and CS income. Moderate year-end overspend projected due to unforeseen hazardous tree works and storm damage.
	Landscape Recovery (Project)	0	0	71,451	71,451	0	Q4 will see Matching of Project funds to Expenditure incurred.
	ENNIS (Project)	0	20,625	0	16,213	4,412	Awaiting year end match funding from FiPL Project
	Moorland Bird Survey (Project)	0	0	1,353	1,353	0	Awaiting year end match funding.
	River Barle Restoration (Project)	0	0	68,243	68,243	0	Awaiting year end match funding.
	Farming in Protected Landscapes (FiPL) Project	0	0	-216,531	-216,531	0	Awaiting year end match funding.
	Conservation Advice	163,900	248,625	6,500	266,704	-11,579	Awaiting year-end transfers from FiPL iro Sowing the Seeds project and reserve support towards ecology advice.
Conservation of Natural Environment Total		223,500	350,162	-26,289	363,180	-39,307	
Forward Planning & Communities	Planning & Community	106,000	79,975	-12,860	68,190	-1,075	
	CareMoor (Project)	0	0	-48,043	-48,043	0	Donations received to date net of transfer to reserves
	Rural Enterprise	133,400	100,050	4,700	116,020	-11,270	
Forward Planning & Communities Total		239,400	180,025	-56,203	136,167	-12,345	
Development Management	Development Management	310,600	232,950	50,700	286,114	-2,464	Reduced establishment expenditure
Development Management Total		310,600	232,950	50,700	286,114	-2,464	
Promoting Understanding	National Park Centres	135,500	109,300	8,000	133,634	-16,334	Several varied reasons for underspend, income to date received compared to equal 12ths profile.
	Grants and Contributions	200	150	0	133	17	
	Pinkery	0	1,250	30,000	18,705	12,545	Timing difference on income compared to 12ths profiled budget
	Media & Communication	97,000	72,750	2,475	67,287	7,938	Increased establishment expenditure supported by DEFRA 1-Offs
	Education & Interpretation	121,500	91,125	0	89,953	1,172	
Promoting Understanding Total		354,200	274,575	40,475	309,712	5,338	
Rangers, Estates & Volunteers	Rangers	122,200	149,400	17,000	152,092	14,308	Includes proceeds of sale of Land Rover
	Field Services	183,400	311,550	51,500	358,929	4,121	Awaiting Q3 vehicle recharges
	FST Workshop	26,800	20,100	0	32,031	-11,931	New cost centre following TUPE of service in-house. Residual costs after recharging vehicle and equipment maintenance charges across services. Awaiting Q3 recharges to be processed.
	Estates	-193,100	5,843	70,100	50,242	25,701	Favourable variance caused by timing difference with major planned works
	Driver (Project)	0	0	100,000	104,348	-4,348	East Barn Project ongoing, additional costs ongoing in respect of grazing and Council Tax (added empty dwelling charges)
	Get Involved Programme (Project)	0	0	0	3,347	-3,347	To be met from interpretation reserve at year-end.
	Volunteer Engagement	62,200	46,650	0	48,481	-1,831	
Rangers, Estates & Volunteers Total		201,500	533,543	238,600	749,470	22,673	

Recreation Management & Transport	Access & Recreation	111,800	126,600	57,000	184,116	-516	
	Visitor Facilities	0	-17,400	0	-34,494	17,094	Income above targets, good demand for parkwide permits
Recreation Management & Transport Total		111,800	109,200	57,000	149,622	16,578	
Support Services	Finance	49,200	29,325	13,500	54,771	-11,946	Finance system overcharging being investigated with supplier £10k
	Human Resources & Performance	188,100	141,075	0	144,889	-3,814	Increased charges for procurement arrangements (SLA with Devon CC and use of ProActis procurement framework).
	ICT & GIS Services	251,100	197,650	65,000	271,897	-9,247	Predominantly due to ArcSpeed Health & Safety monitoring licences to be recharged across services. Also additional consultancy procured for MS Entra
	Legal Services	70,000	35,000	0	49,369	-14,369	Additional expenditure in respect of long running legal case
	Facilities	193,400	149,550	3,800	164,267	-10,917	Basic tools and equipment purchased, 5 year renewal of Legionella Risk Assessments
Support Services Total		751,800	552,600	82,300	685,193	-50,293	
Corporate & Democratic Core	Corporate Management	422,400	310,800	0	317,664	-6,864	
	Historic Pensions Contributions	81,500	73,350		57,050	16,300	Timing issue for receipt of Somerset Council Invoices
	Corporate Subscriptions	39,200	29,400		30,500	-1,100	
	Members	95,200	71,400	0	78,549	-7,149	South West Councils review of Member Allowances £7.5k
Corporate & Democratic Core Total		638,300	484,950	0	483,763	1,187	
Core Funding & Partnership Fund	National Park Grant	-2,968,100	-2,226,075	-1,052,250	-3,278,649	324	Includes Capital (CDEL) allocation of £1,052k (£1.4m full year)
	Reserves Transactions	25,000	18,750	0	0	18,750	Appendix 3, Year End transactions
	Partnership Fund Top-Sliced	10,000	7,500	0	8,398	-898	Appendix 3
Core Funding & Partnership Fund Total		-2,933,100	-2,199,825	-1,052,250	-3,270,251	18,176	
Total Core Budget		0	594,680	-473,441	171,841	-50,602	

Section	Budget Heading	2025/26 Revised Budget £	2026/27 Expenditure £	2026/27 Income £	2026/27 Original Budget £	Variance between 25/26 Revised and 26/27 Original Budgets	Notes
Conservation of Cultural Heritage	Archaeology & Historic Environment	102,000	104,300	-3,300	101,000	-1,000	
	Exmoor Pioneers (Project)	0	250,100	-250,100	0	0	
Conservation of Cultural Heritage Total		102,000	354,400	-253,400	101,000	-1,000	
Conservation of Natural Environment	Woodlands	59,600	122,800	-63,400	59,400	-200	
	Landscape Recovery (Project)	0	252,100	-252,100	0	0	
	River Barle Restoration (Project)	0	32,600	-32,600	0	0	
	Farming in Protected Landscapes (FiPL) Project	0	675,700	-675,700	0	0	
	Conservation Advice	163,900	320,300	-153,700	166,600	2,700	Increased Ecology Support and impact of National Insurance changes
Conservation of Natural Environment Total		223,500	1,403,500	-1,177,500	226,000	2,500	
Forward Planning & Communities	Planning & Community	106,000	106,700	0	106,700	700	
	CareMoor (Project)	0	30,000	-30,000	0	0	
	Rural Enterprise	133,400	151,000	-16,300	134,700	1,300	Impact of pay award on staffing costs (offset by slight reduction in pension contributions)
Forward Planning & Communities Total		239,400	287,700	-46,300	241,400	2,000	
Development Management	Development Management	310,600	429,100	-116,000	313,100	2,500	Combination of cost of living assumptions and increased National Insurance burden.
Development Management Total		310,600	429,100	-116,000	313,100	2,500	
Promoting Understanding	National Park Centres	135,500	286,600	-146,400	140,200	4,700	Impact of Business Review changes to centres
	Grants and Contributions	200	200	0	200	0	Impact of Business Review changes
	Pinkery	0	174,400	-174,400	0	0	
	Media & Communication	97,000	126,100	-27,000	99,100	2,100	Increased establishment expenditure supported by DEFRA 1-Offs
	Education & Interpretation	121,500	125,300	-12,100	113,200	-8,300	Increased establishment expenditure
Promoting Understanding Total		354,200	712,600	-359,900	352,700	-1,500	
Rangers, Estates & Volunteers	Rangers	122,200	198,500	-87,400	111,100	-11,100	Inclusion of Countryside Stewardship support towards Ranger time on Moorland Management
	Field Services	183,400	417,700	-234,000	183,700	300	
	FST Workshop	26,800	27,600	0	27,600	800	
	Estates	-193,100	327,800	-516,300	-188,500	4,600	Increased Countryside Stewardship income offset by increased estates maintenance expenditure.
	Volunteer Engagement	62,200	66,800	0	66,800	4,600	Temporarily reduced establishment expenditure due to post holders working on Exmoor Pioneers project.
Rangers, Estates & Volunteers Total		201,500	1,038,400	-837,700	200,700	-800	
Recreation Management & Transport	Access & Recreation	111,800	175,000	-61,000	114,000	2,200	Increased project expenditure forecast
	Visitor Facilities	0	102,700	-102,700	0	0	
Recreation Management & Transport Total		111,800	277,700	-163,700	114,000	2,200	

Support Services	Finance	49,200	183,400	-140,000	43,400	-5,800	Reduction in Finance Officer hours following staff changes
	Human Resources & Performance	188,100	182,000	0	182,000	-6,100	Change in staffing hours in resect of Member Service Officer Post (2025/26 included dual running for 3 months)
	ICT & GIS Services	251,100	254,600	0	254,600	3,500	Impact of pay award on staffing costs (offset by slight reduction in pension contributions)
	Legal Services	70,000	70,000	0	70,000	0	
	Facilities	193,400	195,400	0	195,400	2,000	Amended establishment structure following a resignation £10k, reduction in maintenance expenditure from an increased budget at revised estimate 2024/25.
Support Services Total		751,800	885,400	-140,000	745,400	-6,400	
Corporate & Democratic Core	Corporate Management	421,900	424,400	0	424,400	2,500	Impact of pay award on staffing costs (offset by slight reduction in pension contributions)
	Historic Pensions Contributions	82,000	80,000	0	80,000	-2,000	Reduction due to triennial pension scheme valuation
	Corporate Subscriptions	39,200	39,200	0	39,200	0	
	Members	95,200	95,200	0	95,200	0	
Corporate & Democratic Core Total		638,300	638,800	0	638,800	500	
Core Funding & Partnership Fund	National Park Grant	-2,968,100	0	-2,968,100	-2,968,100	0	
	Reserves Transactions	25,000	25,000	0	25,000	0	Appendix 3
	Partnership Fund Top-Sliced	10,000	10,000	0	10,000	0	Appendix 3
Core Funding & Partnership Fund Total		-2,933,100	35,000	-2,968,100	-2,933,100	0	
Total Core Budget		0	6,062,600	-6,062,600	0	0	

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

	2026/27
ORIGINAL BUDGET	<u>25,000</u>
LESS: Contributions to Reserves	
Woodlands - ADB	25,000
	<u>25,000</u>
LESS: Top sliced Programmes	
Hill Farm Network	5,000
SERC/DBRC Bio-records	5,000
	<u>10,000</u>
2026/27 Programmes & Partnership Fund	<u>35,000</u>

Approved Capital (CDEL) Projects

Ref no.	Proposed Capital Spend Project	Theme	RAG Sta	Indicative Sum	Updated budget	Change	Notes	Headline Summary
A01	Temperate Rainforest creation on ENPA Land (around Simonsbath)	Nature Recovery (30x30)	●	£65,000	£65,000	~	Consents in place. Some tree planting has already been completed. Remainder to take place over winter 2025/26	Trial a range of different methods to establish temperate rainforest in 60 hectares of the combes in the river catchment headwaters.
A02	Creation of Wood pasture on ENPA Estate (Driver)	Nature Recovery (30x30)	●	£55,000	£30,000	↓	Confirmed no capital required for meadow restoration. Tree planting to take place over the winter 2025/26	Capital for delivery of wood pasture on ENPA Estate at Driver.
A03	Creation of new broadleaf woodland on ENPA Estate (Shelterbelt for Pinkery Outdoor Educational Centre)	Nature Recovery (30x30)	●	£30,000	£40,000	↑	FC consent awaited. Planning application submitted for varying condition relating to management plan for the shelterbelt. Works to be undertaken over the winter 2025/26	Fell conifer plantation and plant new broadleaf woodland.
A04	No-fence Collars (for ENPA Estate)	Nature Recovery (30x30)	●	£20,000	£20,000	~	Researched alternative collar options. Purchase to be completed this year	Purchase of collars to target conservation grazing on ENPA Estate (Driver).
A05	White-Tailed Eagle Release Pens.	Nature Recovery (30x30)	●	£10,000	£15,000	↑	Costs higher than estimated due to changes to size and specification of the pens and longer time for FST to build	To construct enclosures for care and release of White Tailed Eagles in Coastal Woods (ENPA land).
A06	Air Quality Monitoring Equipment to support Improvements in SSSI Conservation Status	Nature Recovery (30x30)	●	£10,000	£35,000	↑	Costs higher than estimated following receipt of quotes from supplier and including laboratory time and analysis. Plus cactus guards	Purchasing equipment to monitor air pollution within the National Park as part of the Air Quality Management Strategy to address the failing condition of the Exmoor Special Conservation Areas.
A07	Capitalizing proportion of Estates Team salaries for significant capital projects (e.g., Driver).	Invest to Save	●	£30,000	£30,000	~	End of financial year calculation	Proportion of the Estate Team staffing costs (25%) which is directly attributable to the creation and enhancement of our Estates assets.
A08	Accessibility enhancements at ENPA Field Services Depot, Exford	Invest to Save	●	£25,000	£25,000	~	Plans for the works are progressing.	Install a new surface to the track outside Exford Depot to improve accessibility for visitors to the adjacent tree nursery.
A09	ICT Laptop replacement (60 devices)	Invest to Save	●	£50,000	£70,000	~	Completed. Additional cost due to need for new power system	Opportunity to invest to save using government frameworks and trade for revenue.
A10	Enhancement of storage capacity at ENPA Field Services Depot, Exford	Income Generation	●	£40,000	£80,000	↑	Architect appointed to run the project. Costs higher than estimated for the build in addition to other fees. Planning application progressing.	Install doors and roofs to buildings in the estate yard to improve storage of timber.
A11	Repurposing of ENPA assets to create Bothies (Radar Station)	Income Generation	●	£150,000	£75,000	↓	Reduced cost as unable to progress the Pound due to need for ecological surveys which cannot be completed within the timescale.	Adapt historic Radar buildings to provide visitor accommodation and provide revenue streams.
A12	Battery Storage at ENPA Field Services Depot, Exford	Net Zero	●	£20,000	£20,000	~	Meeting held with potential supplier	Implementing a PV battery storage system at Exford Depot would enable the storage of electricity generated on-site by the 10KW PV system. This enhances energy efficiency and reduces carbon emissions. This system would support the depot's operations by providing a reliable and sustainable energy supply reducing cost and aiding in the reduction of carbon emissions and contributing to Net Zero progress.
A13	Climate Adaptation Plan	Net Zero	●	£30,000	£60,000	↑	Cost has increased due to the need for a climate vulnerability assessment to feed into the adaptation plan	Commissioning a climate risk and vulnerability assessment and adaptation plan to feed into the National Park Management Plan.
A14	ENPA Tree Nursery enhancements - accessibility and paths	Net Zero	●	£10,000	£10,000	~	Designs completed for paths	Install paths to provide all-ability access to the tree nursery.
A15	Ground mounted solar array on ENPA Estate at Driver.	Net Zero	●	£40,000	£40,000	~	Awaiting procurement of contractor	Part of new renewable energy system supporting house refurbishment.
A16	Land Purchase for new Temperate Rainforest creation	Net Zero	●	£150,000	£150,000	~	Awaiting vendor to accept bid	Match funding to purchase land for Temperate Rainforest creation, in partnership with environmental body and leveraging in private finance
A17	Replacement of 4x4 Ranger Land rovers with Electric Vehicles (2-3 units)	Net Zero	●	£150,000	£150,000	~	Vehicles identified - release date January 2026	The capital replacement of 4x4s with EVs reduces carbon emissions and accelerating net zero progress. Additionally, it projects quantifiable cost savings and income generation, making it a viable invest-to-save initiative.
A18	Hydro-power project on ENPA Estate	Net Zero	●	£20,000	£10,000	↓	Consultant identified for feasibility study for build in 2026/27	Specification for hydropower system servicing our Pinkery outdoor education centre. Hydro feasibility studies identify innovative approaches and efficiencies, project quantifiable cost savings, and income generation. Additionally, they contribute to reducing carbon emissions and accelerating net zero progress.
A19	Access and Rights of Way roles (20% of salary) delivering innovation in public accessibility to nature.	Landscape & Heritage	●	£51,700	£51,700	~	End of financial year calculation	A proportion of Access and Field Services Team staff time (20%) directly attributable to the creation / enhancement of Rights of Way and Accessibility assets
A20	Ashcombe Car Park Bridge replacement (ENPA Estate)	Landscape & Heritage	●	£20,000	£30,000	↑	Awaiting SCC ordinary watercourse consent. Plan to build the abutments this F/Y	Install new bridge to connect ENPA car park with picnic area and access to historic gardens.
A21	Landscape enhancement ENPA Moorland Estate (Blackpitts)	Landscape & Heritage	●	£50,000	£10,000	↓	Consultants have been instructed to prepare the detailed designs and submit the planning application. Ecological surveys and historic recording are required. Consequently the removal of the current barn will not be able to take place until 2026/27.	Remove unsafe (end of life) corrugated iron building, owned by ENPA, improve condition of land and install modern storage building to reduce landscape impact on moorland.
A22	Removal of redundant modern barn on ENPA Estate (Driver).	Landscape & Heritage	●	£100,000	£75,000	↓	Barn removed. Re-landscaping of area being planned for this F/Y	Removal of modern farm shed (end of life) to improve landscape setting of historic farmstead owned by ENPA and to enable public access.
A23	Restoration of ENPA Estate historic barn (Driver West Barn)	Landscape & Heritage	●	£200,000	£200,000	~	Plan to buy equipment and materials	Emergency structural work in advance of adaptation.
A24	Restoration of ENPA historic farmhouse (Driver).	Landscape & Heritage	●	£500,000	£300,000	↓	Plan is to purchase equipment this F/Y	Restoration of derelict and historically significant farmhouse for future use as hub of nature reserve/research / education /income generation.
A25	Management Fee to deliver all capital projects		●	£100,000	£100,000	~		Additional support to assist with procurement and project management of CDEL elements.
				£1,926,700	£1,691,700			

ADDITIONAL PROJECTS					
Ref no.	Proposed Capital Spend Project	Theme	Indicative Sum	Notes	Headline Summary
CO1	Peat restoration & ditch blocking	Nature Recovery (30x30)	£4,000		Restoration plans for undertaking peatland restoration works on ENPA land.
CO7	Access enhancement - Hinds Pit Bridge preparatory work	Landscape & Heritage	£50,000		Carry out preparatory phase for installation of new pedestrian bridge across the River Barle a crucial piece of access infrastructure at Tarr Steps (key visitor destination). Includes purchase of small area of woodland or compensatory sum for access.
B01	Exmoor House common room	Invest to Save	£20,000	Works scheduled to take place over winter 2025/26	Creation of a new staff common room and welfare facilities at Exmoor House.
B04	Pinkery building enhancements	Income Generation	£150,000		New roof and enhanced classroom
B06	Filming equipment for Communications team	Invest to Save	£2,500		Filming equipment (gimble, tripod, lighting and video editing software) to enable in-house production. Videos could help drive traffic to website and increase income
B10	Equipment for Field Services Team to carry out woodland work for timber extraction and processing	Income Generation	£220,000	Potential to buy some or all of the items listed depending on available budget	Equipment to enable more efficient and effective timber extraction and processing by FST (e.g. tractor, trailer, highline winch, forestry grab, hydraulic breaker, cone log splitter, hydraulic rotator)
B11	White Rock Cottage kitchen and Ashcombe garden access enhancements	Income Generation	£75,000		Enhancements to White Rock Cottage facilities and works to Ashcombe gardens accessibility
B18	Danesbrook bridge enhancements	Landscape & Heritage	£8,000	Works to be completed by end of 2025	New bridge for footpath across the Danesbrook
B26	Replacement Planning System	Invest to Save	£136,000		Cost of new planning system
B27	White Tailed Eagle release equipment	Nature Recovery (30x30)	£30,000		Equipment to enable monitoring and tracking of White Tailed Eagles
B28	Pinkery enhancements, activities and equipment	Income Generation	£27,500		New facilities for outdoor activities at Pinkery (low ropes, tree climbing equipment). New electric cooker. Rebuilding drystone wall
B29	ENPA Estate livestock management equipment	Nature Recovery (30x30)	£35,000	This is in addition to budget already allocated under A04	Mobile Cattle Crush and panels, cattle collars for targeted grazing on ENPA Estate
B30	Sawmill facilities enhancements	Income Generation	£20,000		Sawmill Borehole and Composting Toilets
	AI mapping		£11,000		Habitat mapping using AI
	Pony pens	Nature Recovery (30x30)	£20,000		Handling facilities for ENPA Exmoor pony herd
			£1,185,000		
	DEFRA Capital (CDEL) Allocation in 2025/26 and assumed 2026/27		£1,403,443		
	Current overage		-£218,443		

EXMOOR NATIONAL PARK AUTHORITY
ANALYSIS OF RESERVES

Appendix 5

	Balance 31/03/25	2025/26 Budget Allocations	Transfers to/(from) Reserves 2025/26	Anticipated Balance 31/03/26	2026/27 Budget Allocations	Projected Balance 01/04/26
	£	£	£	£		£
REVENUE EARMARKED RESERVES						
Conservation of Cultural Heritage						
Archaeology	39,670		-8,000	31,670		31,670
Exmoor Pioneers	338,787		-110,000	228,787		228,787
Heritage Projects	33,397		-5,000	28,397		28,397
Conservation of Natural Environment						
Deer Monitoring Study	13,424			13,424		13,424
Woodland Mgt Reserve	31,762	25,000	-50,000	6,762	25,000	31,762
Ecology Projects Reserve	97,807		-50,000	47,807		47,807
Ennis	16,467		-16,467	0		0
Forward Planning & Communities						
Planning Policy (Local Plan)	345,035		-10,000	335,035		335,035
Section 106 Agreements	96,000			96,000		96,000
Caremoor For Exmoor	185,590			185,590		185,590
Conserv Area Appraisals & Neighbourhd Plan	12,283			12,283		12,283
Rural Enterprise	79,518		-10,000	69,518		69,518
Development Management						
Development of Planning Service	70,859		-35,000	35,859		35,859
Promoting Understanding						
National Park Centres spend to save	71,236		-5,000	66,236		66,236
Pinkery Reserve	20,000			20,000		20,000
Engagement & Outreach	12,306		-4,000	8,306		8,306
Rangers, Estates and Volunteers						
Authority Estate	478,277		-150,000	328,277		328,277
Estates Capital Receipts Reserve	449,200			449,200		449,200
Recreation Management						
Rights of Way	109,452		-38,000	71,452		71,452
Active Travel Grant	100,000		-100,000	0		0
Support Services						
IT and Web Development	71,975		-20,000	51,975		51,975
Financial Resilience Reserve	50,000		-50,000	0		0
Corporate Equipment & Vehicle Replacement	52,150		-134,000	-81,850	25,000	(56,850)
Modernisation	150,621		-230,000	-79,379		(79,379)
Internship and Trainee Fund	20,000		-20,000	0	15,000	15,000
Corporate & Democratic Core						
Environmental Resilience	33,381		-10,381	23,000		23,000
Partnership Plan (Research & Development)	46,901		-5,000	41,901	11,000	52,901
Corporate Subscriptions	10,000		-10,000	0		0
Capital Development Reserve	100,000			100,000		100,000
	3,136,098	25,000	-1,070,848	2,090,250	76,000	2,166,250
PROGRAMMES & PARTNERSHIPS						
Programmes - fixed term	22,490		-20,000	2,490		2,490
Partnership Fund/ small grants scheme	20,433		-10,000	10,433		10,433
	42,923	0	-30,000	12,923	0	12,923
GENERAL FUND AND CONTINGENCIES						
General Fund	232,141		-32,000	200,141		200,141
Contingency Fund - General	349,966		-49,966	300,000		300,000
Contingency Fund - Legal	176,620		-46,620	130,000		130,000
	758,727	0	-128,586	630,141	0	630,141
TOTAL RESERVES	3,937,748	25,000	-1,229,434	2,733,314	76,000	2,809,314

**Exmoor National Park Authority
 Medium Term Financial Plan 2026/27 - 2030/31**

	Revised 2025/26 £'000	Original 2026/27 £'000	Projected 2027/28 £'000	Projected 2028/29 £'000	Projected 2029/30 £'000	Projected 2030/31 £'000
Income						
National Park Grant Income (Defra)	2,968	2,968	2,968	2,968	2,968	2,968
- Fees - planning,	116	116	119	122	125	125
- Fees - car parks	103	103	108	113	118	118
- Interest earned	140	140	120	120	120	120
- Rents	198	198	202	206	210	210
- Grants & Contributions (Including Farming in Protected Landscapes)	2,074					
Contributions		829	832	835	838	841
Grants received from applications		502	505	508	511	514
Grants automatically given (Including Farming in Protected Landscapes)		692	695	698	701	704
- National Park Centre Sales Income	137	137	140	143	146	146
- Rights of Way Income	155	155	155	155	155	155
- Pinkery Trading Income	170	174	179	179	183	184
- Other	49	49	49	49	49	49
Total:	3,142	3,095	3,104	3,128	3,156	3,166
Total Income	6,110	6,063	6,072	6,096	6,124	6,134
Expenditure						
Pay						
Current Establishment (excluding Pinkery)	3,590	3,627	3,700	3,773	3,847	3,847
Pension Costs - Fixed Element	82	80	83	86	89	89
Target Pay Budget	3,672	3,707	3,783	3,859	3,936	3,936
Non-Pay						
Member costs	95	95	96	97	98	98
Premises costs	209	213	216	219	222	222
Insurance	55	55	56	57	58	58
Travel / vehicle costs	82	78	80	82	84	84
Equipment	60	45	46	47	48	48
Contracted work (e.g. project expenditure, audit fees, legal services)	1,370	1,299	1,302	1,305	1,308	1,308
Grants and contributions	-	0	0	0	0	0
Subscriptions	41	41	41	41	41	41
National Park Centre Cost of Goods Sold	79	79	84	86	88	88
Consumables	48	48	49	50	51	51
ICT Expenditure	75	75	76	77	78	78
Communications	16	16	17	18	19	19
Toilet & car park costs	103	103	104	105	106	106
Pinkery	170	174	179	179	183	184
Total non-pay budget	2,403	2,321	2,346	2,363	2,383	2,385
Total Budget	6,075	6,028	6,129	6,222	6,320	6,321
Programmes, Partnerships & Contributions to Reserves						
Contributions to Reserves	25	25	0	0	0	0
Top Sliced Programmes	10	10	10	10	10	10
Partnership Fund - small grants scheme/ Contingency	0					
Total available Programmes & Partnerships Budget	35	35	10	10	10	10
Total expenditure	6,110	6,063	6,139	6,232	6,330	6,331
Savings yet to be identified	0	0	-67	-136	-206	-197

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
Printing/photocopying						
General printing/photocopying A4 (per side) – B&W	Y	£0.40	£0.40	-	No wholesale increase	Additional fees for alternative media and print production
General printing/photocopying A4 (per side) – Colour	Y	£0.50	£0.50	-	No wholesale increase	
General printing/photocopying A3 (per side) – B&W	y	£1.00	£1.00	-	No wholesale increase	
General printing/photocopying A3 (per side) – Colour	y	£1.50	£1.50	-	No wholesale increase	
General printing/photocopying A2 – B&W	y	£2.00	£2.00	-	No wholesale increase	
General printing/photocopying A2 – Colour	Y	£3.50	£3.50	-	No wholesale increase	
General printing/photocopying A1 – B&W	Y	£3	£3	-	No wholesale increase	
General printing/photocopying A1 – Colour	Y	£5	£5	-	No wholesale increase	
General printing/photocopying A0 – B&W	Y	£5.00	£5.00	-	No wholesale increase	
General printing/photocopying A0 – Colour	Y	£8	£8	-	No wholesale increase	
Planning						
Planning History Searches	Y	£48	£49.50	3.1%	Inflationary increase (rounded) – first raise in some years.	
CON 29 Searches	Y	£48	£49.50	3.1%		
Additional Search Question	Y	£6	£6.20	3.3%		
LNC1 only search	Y	£9	£9.30	3.3%		
Copy of planning certificates, S106, TPO's etc	Y	£24	£24.75	3.1%		
Pre App Advice – Do I need PP?	Y	£60	£62	3.3%		A number of exemptions apply
Pre-app householders Including Listed Buildings	Y	£100	£103	3%		A number of exemptions apply
Pre-app advice - All other non major development, Including Listed Buildings	Y	£200	£206	3%		A number of exemptions apply
Pre-App advice - Agricultural developments	Y	£100	£103	3%		A number of exemptions apply
Pre-App advice - Major developments	Y	£500	£516	3.2%		A number of exemptions apply
Pre-App advice – Advertisements	Y	£100	£103	3%	A number of exemptions apply	
Statutory planning fees		-	As set by central Govt.	-	-	
BNG Habitat bank registration – small site 0-10ha		£499.50	£499.50	-		This is in addition to fees for monitoring and enforcement
BNG Habitat bank registration – Medium site 11-20ha		£582.75	£582.75	-		This is in addition to fees for monitoring and enforcement
BNG Habitat bank registration – Large site 21+ha		£666	£666	-		This is in addition to fees for monitoring and enforcement
BNG Monitoring and enforcement – Registered off site and significant on site BNG proposals – Small site (0-10ha)		£4,131.08	£4,131.08	-		Registered off site and significant on site BNG proposals based on size of the land parcel. Devon costs used as a base for ENP monitoring fees. Day rate for an ecologist site visit £333 (£44.44/hr)
BNG Monitoring and enforcement – Registered off site and significant on site BNG proposals – Medium site (11-20ha)		£5,076.97	£5,076.97	-		

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
BNG Monitoring and enforcement – Registered off site and significant on site BNG proposals – Large site (21+ha)		£6,022.86	£6,022.86	-		Yearly inflation rate of 3% (to be reviewed annually by Devon authorities)
BNG - Monitoring costs for registered habitat bank provision excluding application fee – Small site (0-10ha)		£3,631.58	£3,631.58	-		Monitoring costs for registered habitat bank provision excluding application fee
BNG - Monitoring costs for registered habitat bank provision excluding application fee – Medium site (11-20ha)		£4,494.22	£4,494.22	-		
BNG - Monitoring costs for registered habitat bank provision excluding application fee – Large site (21+ha)		£5,356.86	£5,356.86	-		
Car Parking						
Haddon Hill – up to 1hr	Y	£1	£1	-	Last increase applied autumn 25 - review next year.	
Ashcombe (Simonsbath), Haddon Hill, Tarr Steps – up to 3hrs	Y	£4	£4	-		
Ashcombe (Simonsbath), Haddon Hill, Tarr Steps – over 3hrs	Y	£6	£6	-		
Blackmoor Gate, Exford, Goat Hill Bridge	Y	FOC	FOC	-		
Valley of Rocks	Y	Mirrors LLTC prices	Mirrors LLTC prices			
Annual ENPA Parking Permit	Y	£60	£65	+8%	Inflationary increase – first since introduced 3 years ago.	
Educational visits (off site or supporting visits to Pinkery)						
Half day (up to 3 hrs) - per member of ENPA staff	N	£120	£125	4.1%	Largely to cover inflation / increased staff costs	Discretionary exceptions agreed with learning and Engagement Manager. Pre-visits associated with charged outdoor trips are not usually charged
Whole day (over 3 hrs) - per member of ENPA staff	N	£220	£230	4.5%	As above	Discretionary exceptions agreed with learning and Engagement Manager. . Pre-visits associated with charged outdoor trips are not usually charged
Pinkery Centre for Outdoor Learning						
Minimum Centre price per night Standard weeks (peak - summer term to end of October)	N	£700 + £175 first night	£700 + £200 first night	1.6% (based on 2-night ave. stay).	Small incremental increase due to rises in other areas so that the overall figure does not rise too much	Includes sole use of the Centre, welcome, Exmoor talk and Pond walk. Based on minimum 25 children at £28 per night) + £175 first night surcharge. Establishments staying for more than 5 nights in an academic year receive a 10% discount on accommodation costs. Children in receipt of Free School Meals will receive a 25% discount on accommodation charge per night
Additional Children – Peak (summer term to end of October)	N	£28	£28	-	No change for reason outlined above	
Minimum Centre price per night Standard weeks (off peak – November to end of March)	N	£300 + £175 first night	£315 + £200 first night	3.2% (based on 2-night ave. stay)	Small incremental increase due to rises in other areas so that the overall figure does not rise too much	Includes sole use of the Centre, welcome, Exmoor talk and Pond walk. Based on minimum 15 children at £21 per night) + £200 first night surcharge. Establishments staying for more than 5 nights in an academic year receive a 10% discount on accommodation costs. Children in receipt of Free School

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
						Meals will receive a 20% discount on accommodation charge per night
Additional Children – Off-peak (November to end of March)	N	£20	£20	-	No change for reason outlined above	
Equipment costs – Grade 2 activities	Y	£40	£50	+25%	To increase income	Per activity per day for ENP staff led activities.
Equipment costs – Grade 3 activities	Y	£100	£120	+20%	To increase income	Per activity per day for off-site equipment at ENP led activities
Equipment costs for own staff led activities on site (Grade 2 activities and teacher led grass sledging or low ropes).	Y	£50	£50	-	No change	Per activity per day
Pinkery Private Hire (non-educational groups) Peak season – price per night, up to 16 people	Y	£480	£496	+3.3%	Inflationary increase (rounded)	Additional guests @£18 each a night. Minimum booking 2 nights.
Pinkery Private Hire (non-educational groups) Off peak– price per night, up to 16 people	Y	£400	£420	+5%	To increase income	Additional guests @£18 each a night.
Rights of Way fees						
Public Path Diversion Order made in the interests of the public	N/A	FOC	FOC	-		
Public Path Diversion Order made in the interests of the landowner	Y	Bespoke usually between £1,500-£3,000	Bespoke usually between £1,500-£3,000	-	No change as this is a broad enough bracket.	Based upon Officer time in each unique case covering staff time, advertising costs, postal and printing costs and travel to site for visitors and notices. costs for associated new infrastructure will be covered, shared or charged for at cost, depending upon the interests of the order
Public Path Diversion Order made in the interests of the public and of the landowner	Y	Shared at discretion of Access & Recreation Manager	Shared at discretion of Access & Recreation Manager	-		
Temporary Path Closure for commercial purposes – 5 day Urgent Notices and 21-day emergency Notices	Y	£450	£475	+5%	Has not increased since first introduced in 2023. Better to do in £25 steps every few years.	
Six-month temporary traffic restrictions (TTRO) e.g. right of way closure	Y	£1,100	£1,100	-	Increased last year	
Extension to TTROs	Y	£550	£550	-		
TTRO applications received outside of the standard 3 month notice period (Fast Track) will incur a charge in addition to the fee charged for processing the TTRO.	Y	£220	£220	-		
Authorising New Gates on Public Rights of Way (s147 HA 1980)	Y	£50 + £10 per extra gate in the same location	£50 + £10 per extra gate in the same location	-	No change – keeping these costs low to encourage landowners to comply.	Cost for one location – an extra £10 for additional locations in the same locality. These charges also apply for applications for limitations under s115b Highways Act 1980. Historical gates or limitations can be authorised at no cost where necessary, and costs may be waived where it is in the interests of the public (at the discretion of the Access & Recreation Manager).
All other charges in relation to Public Rights of Way e.g. clearing obstructions that are the legal responsibility of landowners where agreed.	Y	Bespoke - based upon assumed full cost recovery	Bespoke - based upon assumed full cost recovery	-		
Natural environment / conservation works						
Knotweed Control	N	Donations via CareMoor invited	Approach to be reviewed ahead of any	-		Considering whether a treatment programme can go ahead this year and currently seeking funding from partners

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
			new programme.			and considering a FiPL bid. Annual cost c. £16.5k. CareMoor donations in 25/26 in respect of knotweed control = £2,600.
Round wood timber sales	y	Bespoke	Bespoke	-	Markets fluctuate and are volatile.	Usually sold as part of cost of externally funded work or via a public competitive platform. Rates will vary as domestic and international market factors have an effect
Room Hire						
Dunster / Lynmouth Film Theatre / Exmoor House Committee Room ½ day	N	£45	£46.50	3.2%	Inflationary increase (rounded)	Discounted rate of £35 for public events that clearly contribute to NP purposes.
Dunster / Lynmouth Film Theatre / Exmoor House Committee Room whole day	N	£80	£82.50	3.1%		Discounted rate of £60 for public events that clearly contribute to NP purposes.
Lynmouth Louisa Room / Exmoor House Garden Room - ½ day	N	£35	£36	2.8%		Discounted rate of £27 for public events that clearly contribute to NP purposes.
Lynmouth Louisa Room / Exmoor House Garden Room - whole day	N	£65	£67	3.1%		Discounted rate of £50 for public events that clearly contribute to NP purposes.
Advertising						
Your Exmoor – Back Cover	Y (unless charity declaration)	£2,320	£2,394	3.2%	Inflationary increase	Proposed prices to be reviewed / confirmed subject to print quotes.
Your Exmoor – Inside Cover		£1,470	£1,500	3.2%	Inflationary increase	
Your Exmoor – Full Page		£1,140	£1,170	3.2%	Inflationary increase	
Your Exmoor – Half Page		£720	£744	3.2%	Inflationary increase	
Your Exmoor – Quarter Page		£438	£456	3.2%	Inflationary increase	
Your Exmoor – Eight Page		£252	£264	3.2%	Inflationary increase	
Your Exmoor – Sixteenth Page		£138	£144	3.2%	Inflationary increase	
Nature / Dark Skies Festival Programmes – Back cover	Y (unless charity declaration)	Bespoke	Bespoke	-		As part of wider headline sponsorship package
Nature / Dark Skies Festival Programmes – Inside cover		£282	£294	3.2%	Inflationary increase	Proposed prices to be reviewed / confirmed subject to print quotes.
Nature / Dark Skies Festival Programmes – Full page		£216	£222	3.2%	Inflationary increase	
Nature / Dark Skies Festival Programmes – Half page		£126	£132	3.2%	Inflationary increase	
Nature / Dark Skies Festival Programmes – Quarter page		£90	£96	3.2%	Inflationary increase	
CareMoor dedications						
Parkland Tree dedications	N	£995	£995	-	No increase due to significant rise last year	
Donate a Gate	N	£345	£375	8.7%	Increase in material costs/time	
Donate a Fingerpost	N	£195	£225	15%	Increase in material costs/time	
Dedicate a Tree	N	£15	£16	6%	First increase in 3 years	Additional fee if cards are personalised.
National Park Centres / Online retail						
Commission on temporary exhibition / sale or return items	Y	30%	30%	-		Percentage based commission to flex with market.
Retail stock	Y / N	Bespoke	Bespoke	-		Based on RRP / market opportunities- aim for 45%+ margins on average, accepting less for public service provision (e.g. tick removers)
Mobile Catering						

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
Mobile catering licence (annual) – (per site / licence)	N	£750	£750	-	Higher increase last year. Lower rate options removed.	
Restricted roving licence for smaller sites (max. 1 visit to each site per week)	N	-	£500		Newly introduced.	
Filming on ENPA Estate						
Feature films (per day)	Y	-	From £500		New fee structure introduced	Final price will be dependent on scale and impact. Discretion to waive or discount fees where there is a clear link to the delivery of NP purposes or ENPA interests.
Feature Films (per day)	Y	-	From £500			
TV features / series / dramas (per day)	Y	-	From £300			
TV documentaries (per day)	Y	-	From £200			
Promotional videos (per day)	Y	-	From £200			
Commercial photo shoots (per day)	Y	-	From £150			
News or educational items (per day)			Free of Charge			
Events / activities utilising ENPA owned land						
Commercial events – no link to NP purposes	Y		From £350		New fee structure introduced	Final price will be dependent on scale and impact taking into account whether exclusive access is required and any income forgone (e.g in the case of paid car parks).
Commercial events – clear link to NP purposes	Y		From £250			
Local community events – no link to NP purposes	Y		From £75			
Local community events – clear link to NP purposes	Y	-	From £50			
Small scale commercial use (e.g. workshops, training, business activities etc)	N	-	CareMoor contribution invited			
Large scale commercial use (e.g. workshops, training, business activities etc)	Y		From £75			
Rents						
Commercial Rents		Bespoke	Bespoke	-		These are specific to each site and agreed as and when contracts are let or via rent reviews factoring in market conditions and relevant professional advice.
Staff support.						
Officer consultancy / support to partner organisations (per hour)	Y	Hourly rate with on costs + 30% overheads charge.	Hourly rate with on costs + 30% overheads charge.	-	Increased pay awards reflected in final prices charged.	

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

INTERNAL AUDIT ANNUAL REPORT FOR 2025/26 AND PLAN FOR 2026/27

Report of the Chief Finance Officer

Purpose of Report: To present to Members the Internal Audit annual report for work carried out during 2025/26 and plan for 2026/27.

RECOMMENDATIONS: The Authority is recommended to:

- (1) **RECEIVE** the Internal Audit Annual Report 2025/26 and Audit Plan 2026/27 at Appendix 1
- (2) **RECEIVE** the Internal Audit Key Financial Systems Audit report for 2025/26 at Appendix 2

Authority Priority: Develop and maintain effective and efficient services. 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 Regulations 2015, Sections 3 (Responsibility for Internal Control), 4 (Accounting Records and Control Systems) 5 (Internal Audit), and 6 (Review of Internal Control System).

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: Provision has been made in the 2025/26 and 2026/27 budgets to cover the costs of both Internal and External Audit. Internal Audit forms a major part of the governance and risk management arrangements of the Authority.

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

1 INTERNAL AUDIT

- 1.1 The Local Government Act 1972 and our Financial Regulations require the Chief Finance Officer (Section 151 Officer) to arrange for the provision of an adequate and effective system of internal audit. This service has been provided through a Service Level Agreement with Devon County Council and delivered by the Devon Assurance Partnership (DAP) which is a shared service arrangement between Devon County Council, Torbay Council, Torridge and Plymouth City Council. The Partnership also provides the internal audit service to Dartmoor National Park Authority.
- 1.2 Attached at Appendix 1 is the Internal Audit Annual Report for 2025/26 and the proposed Audit Plan for 2026/27. Members will note from the annual audit report that there are no significant issues to be brought to the attention of the Authority concerning the Key Financial Systems. Page 3 containing the opinion statement provides 'Substantial Assurance' in respect of Key Financial Systems' on the adequacy and effectiveness in of the internal control. On page 4 of Appendix 1, there is a list of the five core areas concerning our key financial systems (Purchasing and procurement, Receiving Income, Payroll, Treasury Management, Main Accounting System) and the auditor has given a 'substantial' level of assurance for all areas (unchanged from 2024/25). In 2025/26 Internal Audit also completed a deep dive review of our new Finance System, Access Financials.
- 1.3 Pages 5 and 6 detail the Internal Audit Plan for 2026/27. This plan continues at the previously agreed number of 20 audit days per annum. For 2026/27, there is an allocation of 4 days, focused on a review of External Income Processing, as well as 2 days on an advisory review of ICT and Cyber Security risks. Additional days will be purchased if audit work indicates areas requiring further investigation.
- 1.4 Appendix 2 contains the DAP Internal Audit Report on our Key Financial Systems for 2025/26 providing an in-depth view of the assurance areas covered. Recommendations in the report total 6 low impact/priority and 5 Opportunities for improvement.
- 1.5 It is anticipated that members of the Devon Assurance Partnership will be present to introduce their reports.

Ben Barrett
Chief Finance Officer
February 2026

ITEM 9 - APPENDIX 1



Internal Audit

Annual Report 2025-26 Audit Plan 2026-27

Full Authority of Exmoor National Park

March 2026



Lee Elson
Senior Assurance Officer



Introduction

The Audit Committee is required to consider the Chief Internal Auditor's annual report, to review and approve the Internal Audit programme, and to monitor the progress and performance of Internal Audit.

The Accounts and Audit (Amendment) (England) Regulations 2015 introduced the requirement that all Authorities carry out an annual review of the effectiveness of their internal audit system, and to incorporate the results of that review into their Annual Governance Statement (AGS), published with the annual Statement of Accounts.

The Internal Audit plan for 2025-26 was presented and approved by the Audit Committee in September 2025. The following report and appendices set out the background to audit service provision, a review of work undertaken during the year and provides an opinion on the overall adequacy and effectiveness of the Authority's internal control environment.

The Institute of Internal Audit (IIA) are the key body involved in setting out the global standards for the profession which form the basis for the Public Sector Internal Audit Standards (PSIAS) which have now been revised and renamed the Global Internal Audit Standards (GIAS). The new Global Internal Audit Standards take effect for the UK public Sector as of 1st April 2025.

There are three key aspects:

- [The GIAS](#);
- [The CIPFA Code on the Governance of Internal Audit](#); and
- [The CIPFA Application Note for the GIAS in the Public Sector](#).

These documents combine to set out the framework for Internal Audit that must be followed as per Section 5 of the Accounts and Audit Regulations 2015.

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4 AGS Annual Governance Assurance Framework		11
5 Basis for Opinion		12

Expectations of the Audit Committee from this annual report

Audit Committee members are requested to consider:

- the assurance statement within this report.
- the basis of our opinion and the completion of audit work against the plan.
- the scope and ability of audit to complete the audit work.
- audit coverage and findings provided.
- the overall performance and customer satisfaction on audit delivery.

In review of the above the Audit Committee are required to consider the assurance provided alongside that of the Executive, Corporate Risk Management and external assurance including that of the External Auditor as part of the Governance Framework (see appendix 4) and satisfy themselves from this assurance to support signing the Annual Governance Statement.

CONFIDENTIAL

Opinion Statement

This statement of opinion is underpinned by:

Based on work performed during 2025-26, the Head of Internal Audit's Opinion is **"Substantial Assurance"** in respect of Key Financial Systems.

This opinion statement will provide Members with an indication of the direction of travel for their consideration for the Annual Governance Statement see appendix 5.

The Authority's internal audit plan for the year includes specific assurance, risk, governance, and value-added reviews which, with prior years audit work, provide a framework and background within which we assess the Authority's control environment.

The Head of Internal Audit's Opinion is informed by the assurance conclusions obtained in the audit undertaken in year. Significant weaknesses (if identified) should be considered by the Authority in preparing its Annual Governance Statement for 2026-27.

In carrying out reviews, Internal Audit assesses whether controls are operating satisfactorily and provide an overall opinion on the adequacy of controls to management within the audit report.

Audit reports include an action plan with responsible officers and target dates to address control issues. While implementation of action plans rests with management, high priority recommendations are reviewed during subsequent audits or as part of specific follow-up.

Internal Control Framework

The control environment comprises the Authority's policies, procedures and operational systems including processes in place to establish and monitor the achievement of the Authority's objectives; facilitate policy and decision making; ensure economical, effective and efficient use of resources, compliance with established policy, procedure, law and regulation; and safeguard the Authority's assets and interests from losses of all kinds.

Core financial and administrative systems were reviewed by us, and controls were found to be effective.

The Authority's overall internal control framework is considered to have operated effectively during the year. Where we have highlighted weaknesses in compliance to key controls, none are considered to have had a material impact on operations.

Risk Management

Risk Management processes, training and awareness has been improved and DAP have been directly involved in this with ENPA in 2024/25.

Governance Arrangements

There is an appropriate Governance framework including senior management and member review and approval of budgets.

Performance Management

Performance Levels are at the expected and required levels in the areas audited.

Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Summary Assurance Opinions

The summaries below shows our assurance opinions broken down by Risks covered. Ratings are relevant at the time of the audit so may have subsequently improved since.

Audit Opinion

Substantial Assurance - Controls are operating effectively overall, with sound governance under the Financial Regulations and effective processes for payment authorisation, income recording, payroll security, and treasury compliance, supported by appropriate MAS configuration. However, improvements have been identified to reduce reliance on manual checks, address single points- of- failure, strengthen staff engagement with governance training, and formalise system maintenance and change- control- procedures to improve resilience and continuity.

Key Financial Systems

The Authority has a well-established and robust system of governance, risk management, and internal control across its core financial processes. The Financial Regulations establish a clear governance framework, and operational processes within Access Financials (Finance System), Lightyear (Invoice System), and EduPay (Payroll System) demonstrate structured authorisation, appropriate segregation of duties, and established reconciliation routines. Testing confirmed that outgoing payments are properly authorised, income is accurately recorded and monitored, payroll processes are secure, treasury management complies with CIPFA best practice, and the MAS is appropriately configured to support accrual accounting and budgetary control.

Minor points, which do not undermine the overall level of assurance, relate to continued reliance on manual checks and informal processes, the presence of single points of responsibility for some key tasks, limited engagement with governance training and policy acknowledgement, and the absence of fully documented procedures for system maintenance and change control.

Risks or Areas Covered - Key Findings	Level of Assurance
Purchasing arrangements and payments to creditors may not be secure or effective resulting in incorrect and/or unauthorised payments.	Substantial Assurance
Income due to the organisation may not be suitably controlled leading to financial loss or misstatement.	Substantial Assurance
Payroll (Salaries and Wages) may not be suitably controlled resulting in incorrect and/or unauthorised payments being made.	Substantial Assurance
Non-compliance with statutory treasury management requirements, regulations, and best practice may result in financial loss, undetected error, or fraud.	Substantial Assurance
The Main Accounting System (MAS) may not comply with accounting standards and financial performance against budget may not be adequately controlled or reported, potentially leading to inaccurate financial reporting and the risk of overspend.	Substantial Assurance

Audit Coverage and performance against plan

DAP delivered 100% of the audit work in the agreed plan for 2025/26 (to final report stage).

Value Added

We know that it is important that the internal audit service seeks to "add value" whenever it can, and we believe internal audit activity has added value to the organisation and its stakeholders by:

- Providing objective and relevant assurance.
- Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes. This includes providing advice and guidance on good practice related to Governance, Risk Management and potential Fraud.

Internal Audit Plan 2026/27

As in previous years, the audit plan for the 2026/27 financial year includes an allocation of up to 20 days for internal audit support. Following confirmation from the Head of Enterprise and Operations, this support will be dedicated exclusively to Key Financial Systems, External Income Processing and Cyber Security.

The plan includes a review of the following key financial systems:

- Ordering and Payments
- Income and Cash Collection
- Payroll & Expenses
- Treasury Management
- Main Accounting System Functionality

Any major findings (if applicable) from the previous year's audit plan will be reviewed to ensure that agreed recommendations have been implemented and are effective. An annual report for your Audit Committee will be produced for inclusion.

Timetable

The schedule for the Key Financial Systems and External Income Processing Review has been agreed with the Head of Enterprise and Operations, with the work planned for the second half of the 2026/27 financial year (from October 2026). The Cyber Security review will be delivered on an advisory basis, and its start date will be confirmed to the Head of Enterprise and Operations during the 2026/27 financial year.

All findings will be reviewed with the Head of Enterprise and Operations at the end of the audit programme and prior to the issue of any draft report.

A copy of the final report will be presented to the Audit Committee and made available to your External Auditors for their information.

2026/27 Plan

The following table sets out the planned internal audit work for 2026/27. Other issues and systems are sometimes identified during the audits and if found will be discussed with the Head of Enterprise and Operations. These issues may be incorporated into future audit plans dependent upon priority and risk assessment.

The cost of these 20 days will be £7,180 (plus VAT). Additional support will be provided as and when required. Specialist support would be available at varying day rates, please contact us for further details.

Audit	Days
Financial Systems	10
External Income Processing Review	4
Cyber Security (Advisory Review)	4
Management time Planning / attendance at Audit & Governance Committee and Reports	2
Total days	20

Given the increased size of the internal audit plan, the purchase of additional audit days may be required. This will be reviewed and discussed with the Head of Enterprise and Operations as the 2026/27 audit work progresses.

Devon Assurance Partnership

The Devon Assurance Partnership has been formed under a joint committee arrangement. We aim to be recognised as a high-quality assurance service provider. We work with our partners by providing a professional assurance services that will assist them in meeting their challenges, managing their risks, and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at Tony.d.Rose@devon.gov.uk

Confidentiality and Disclosure Clause

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the authority, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

Appendix 1 - Professional Standards and Customer Service

Conformance with Public Sector Internal Audit Standards (PSIAS) and Global Internal Audit Standards (GIAS) - The new **Global Internal Audit Standards (GIAS)** took effect for the UK public Sector as of 1st April 2025. There are three key aspects:

- [The GIAS](#); [The CIPFA Code on the Governance of Internal Audit](#); and [The CIPFA Application Note for the GIAS in the Public Sector](#).

These documents combine to set out the framework for Internal Audit that must be followed as per Section 5 of the Accounts and Audit Regulations 2015. During 2025-26 DAP are undertaking a Gap Analysis of existing processes in relation to the above for each DAP Partner. The outcomes will result in action plans that will be worked through with the Partners to ensure compliance; this is likely to require actions from both DAP and Partners to ensure compliance with the revised governance arrangements and other applicable activities. Further information will be provided in the 2025-26 Annual Report.

Conformance – Devon Assurance Partnership (DAP) confirms that its internal audit activity operates in alignment with the Global Internal Audit Standards (GIAS), effective April 2025 for the UK public sector. Our Internal Audit Charter, approved by the Audit and Governance Committee, defines our purpose, mandate and responsibilities, ensuring independence, objectivity, and adherence to ethical principles. The charter mandates unrestricted access to records, systems, and personnel, and establishes accountability to the Audit and Governance Committee, supported by the DAP Management Board and Joint Committee. DAP applies a systematic, risk-based approach to assurance and advisory services, guided by methodologies that conform to the five domains and fifteen principles of the GIAS.

An **external standards assessment** must be conducted at least once every five years by a suitably qualified, independent assessor. For DAP this was last conducted in late 2024 prior to the GIAS by an IIA qualified ex Assistant Director of an Audit Partnership. The assessment result was that **“Based on the work carried out, it is our overall opinion that DAP generally conforms* with the Standards and the Code of Ethics”**. The report noted that **“As a result of our work, a small number of areas where partial conformance was identified. These were minor observations, none of which were significant enough to affect the overall opinion”**. DAP is actively addressing these improvement areas.

* **Generally Conforms** – This is the top rating and means that the internal audit service has a charter, policies and processes that are judged to be in conformance to the Standards

Quality Assessment - The Head of Devon Assurance Partnership maintains a quality assessment process which includes review by audit managers of all audit work. The quality assessment process and improvement is supported by a development programme.

External Assessment - The GIAS state that a quality assurance and improvement programme must be developed; the programme should be informed by both internal and external assessments.

Improvement Programme – DAP maintains a rolling development plan of improvements to the service and customers. All recommendations of the external assessment of PSIAS / GIAS and quality assurance are included in this development plan which is ongoing. Our development plan is regularly updated and links to our overall strategy, both of which are reported to the DAP Management Board and DAP Committee.

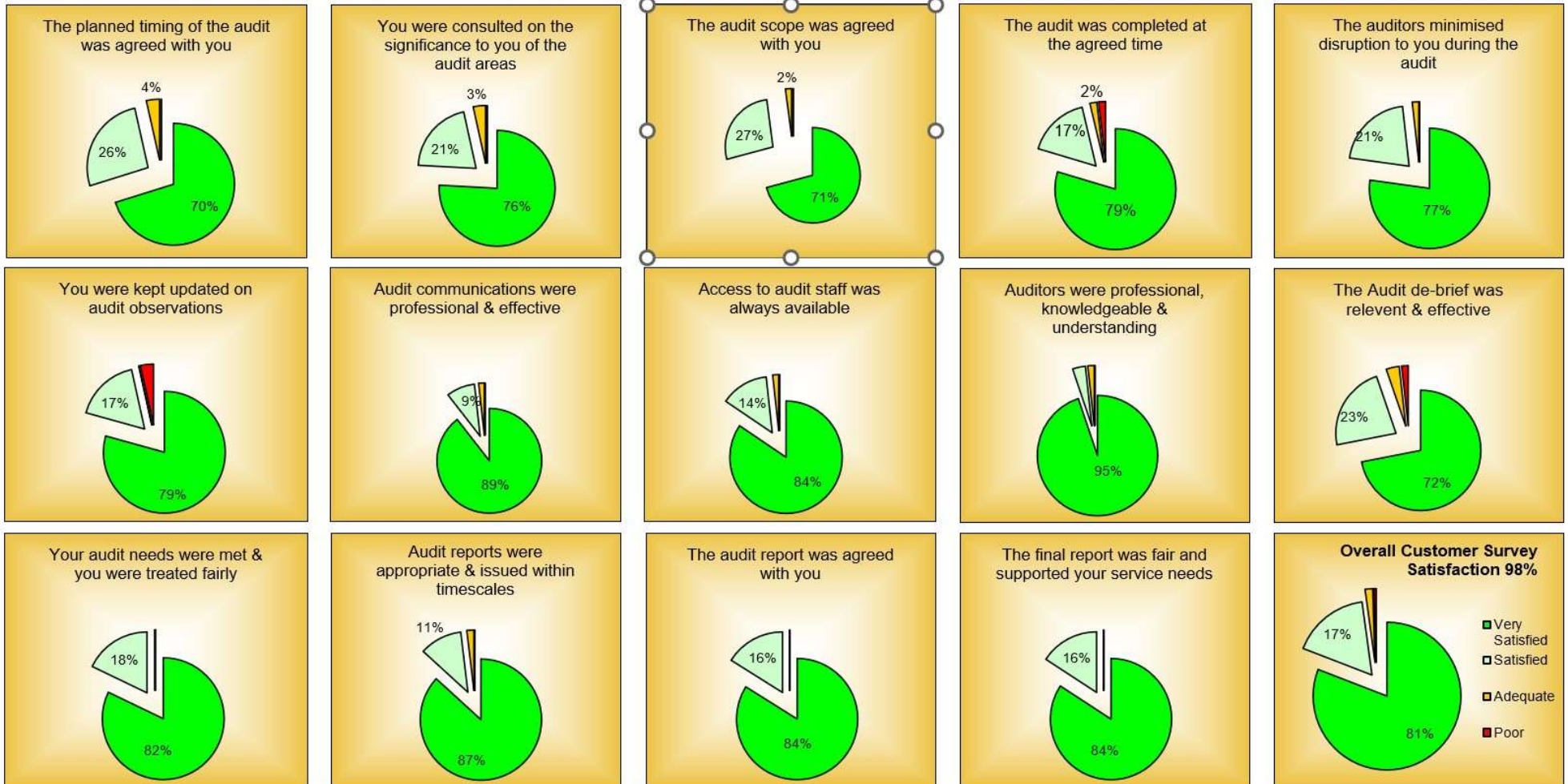
Customer Service Excellence (CSE)

DAP was successful in re-accreditation by G4S Assessment Services of the CSE standard during 2025. This accreditation is a UK-wide quality mark which recognises organisations that prioritise customer service and are committed to continuous improvement.

During the year we have issued client survey forms for some of our reports, and the results of the surveys returned were very good / positive. The overall result is very pleasing, with 98% being "satisfied" or better across our services. It is very pleasing to report that our clients continue to rate the overall usefulness of the audit and the helpfulness of our auditors highly.

Appendix 2

Customer Survey Results April - December 2025



Appendix 3 – Audit Authority



Appendix 4 - Annual Governance Framework Assurance

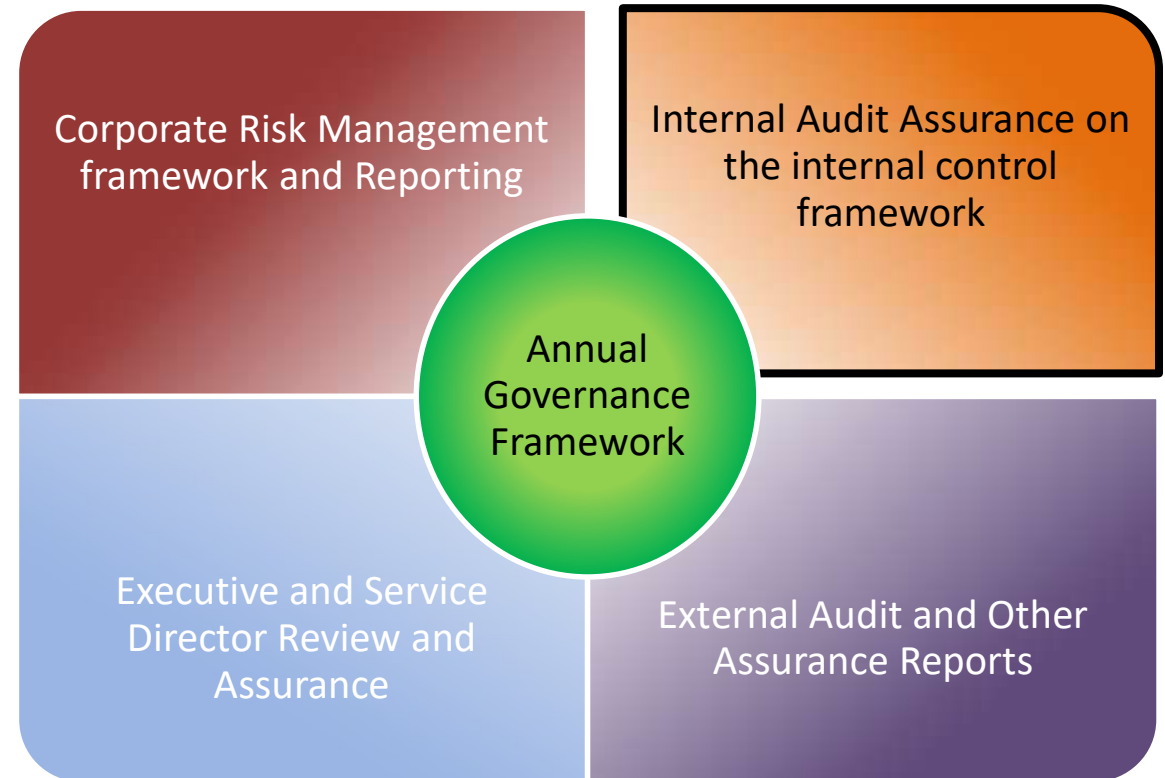
The conclusions of this report provide the internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Governance Statement.

The Annual Governance Statement provides assurance that

- Authority’s policies have been complied with in practice.
- High quality services are delivered efficiently and effectively.
- Ethical standards are met.
- Laws and regulations are complied with.
- Processes are adhered to.
- Performance statements are accurate.

The statement relates to the governance system as it is applied during the year for the accounts that it accompanies. It should:

- Be prepared by senior management and signed by the Chief Executive and Chair of the Audit Committee.
- Highlight significant events or developments in the year.
- Acknowledge the responsibility on management to ensure good governance.
- Indicate the level of assurance that systems and processes can provide.
- Provide confirmation the Authority complies with CIPFA / SOLACE Framework Delivering Good Governance in Local Government. If not, a statement is required stating how other arrangements provide the same level of assurance.
- Provide a narrative on the process that has been followed to ensure that the governance arrangements remain effective. This includes comment on:
 - The Authority.
 - Audit Committee.
 - Risk Management.
 - Internal Audit.
 - Other reviews / assurance.



The AGS needs to be presented to, and approved by, the Audit Committee, and then signed by the Chief Executive and Leader of the Authority.

The Committee should satisfy themselves, from the assurances provided by the Corporate Risk Management Group, Executive and Internal Audit that the statement meets statutory requirements and that the management team endorse the content.

Appendix 5 - Basis for Opinion

The Chief Internal Auditor is required to provide the Authority with an opinion on the adequacy and effectiveness of its accounting records and its system of internal control in the organisation.

In giving our opinion, it should be noted that this assurance can never be absolute. The most that the internal audit service can do is to provide substantial assurance, formed from risk-based reviews and sample testing, of the framework of governance, risk management and control.

This report compares the work carried out with the work that was planned through risk assessment; presents a summary of the audit work undertaken; includes an opinion on the adequacy and effectiveness of the Authority's internal control environment; and summarises the performance of the Internal Audit function against its performance measures and other criteria. The report outlines the level of assurance that we are able to provide, based on the internal audit work completed during the year. It gives:

- a statement on the effectiveness of the system of internal control in meeting the organisations objectives;
- a comparison of internal audit activity during the year with that planned;
- a summary of the results of audit activity and;
- a summary of significant fraud and irregularity investigations carried out during the year and anti-fraud arrangements.

The extent to which our work has been affected by changes to audit plans has not been notable this year and we have been able to accommodate the changes required within planned resources and completed the work.

In assessing the level of assurance, the following have been taken into account:

- All audits completed during 2025/26, including those audits carried forward from 2024/25;
- Any follow up action taken in respect of audits from previous periods;
- Any significant recommendations not accepted by management and the consequent risks;
- The quality of internal audit's performance;
- The proportion of the organisations audit need that has been covered to date;
- The extent to which resource constraints may limit this ability to meet the full audit needs of the Organisation;
- Any limitations that may have been placed on the scope of internal audit.

Internal Audit Report
Key Financial Systems
Exmoor National Park
 January 2026

Official

Audit Opinion

Substantial Assurance - Controls are operating effectively overall, with sound governance under the Financial Regulations and effective processes for payment authorisation, income recording, payroll security, and treasury compliance, supported by appropriate MAS configuration. However, improvements have been identified to reduce reliance on manual checks, address single points-of-failure, strengthen staff engagement with governance training, and formalise system maintenance and change-control-procedures to improve resilience and continuity.

No Assurance	Limited Assurance	Reasonable Assurance	Substantial Assurance
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Number of Actions

High	0
Medium	0
Low	6
Opportunity	5

Service Objective

To maintain a reliable, secure, and efficient financial management system that ensures accurate processing and oversight of debtors, creditors, main accounting functions, treasury management, and payroll. This includes timely financial reporting, compliance with statutory and regulatory requirements, safeguarding public funds, and supporting strategic decision-making through high-quality financial data.

Risks or Areas Covered - Key Findings

Purchasing arrangements and payments to creditors may not be secure or effective resulting in incorrect and/or unauthorised payments.

Income due to the organisation may not be suitably controlled leading to financial loss or misstatement.

Payroll (Salaries and Wages) may not be suitably controlled resulting in incorrect and/or unauthorised payments being made.

Non-compliance with statutory treasury management requirements, regulations, and best practice may result in financial loss, undetected error, or fraud.

The Main Accounting System (MAS) may not comply with accounting standards and financial performance against budget may not be adequately controlled or reported, potentially leading to inaccurate financial reporting and the risk of overspend.

Level of Assurance

Substantial Assurance

Substantial Assurance

Substantial Assurance

Substantial Assurance

Substantial Assurance

Background and Context

Under Section 151 of the Local Government Act 1972, every Local Authority in England and Wales is required to “make arrangements for the proper administration of their financial affairs” and to designate an officer with responsibility for overseeing those arrangements. At Exmoor National Park Authority (ENPA), this statutory duty is held by the Head of Enterprise and Operations, who serves as the responsible financial officer. This role entails establishing a robust control environment and implementing effective internal controls across all financial systems and activities.

In April 2025, the Authority adopted a new finance system (Access Financials), which introduced updated governance structures and enhanced security considerations. This transition marked a significant change in the way financial transactions are processed, monitored, and reported. The implementation aims to improve efficiency, strengthen compliance with statutory requirements, and provide greater transparency in financial management.

Executive Summary

This audit reviewed the Authority's key financial systems, focusing on purchasing and payments, income management, payroll, treasury management, and the functionality of the Main Accounting System (MAS). The objective was to assess whether controls are operating effectively to ensure statutory compliance, safeguard financial integrity, and support accurate financial reporting.

Overall, "Substantial Assurance" has been provided that the Authority has a well-established and robust system of governance, risk management, and internal control across its core financial processes. The Financial Regulations adopted in April 2025 establish a clear governance framework, and operational processes within Access Financials (Finance System), Lightyear (Invoice System), and EduPay (Payroll System) demonstrate structured authorisation, appropriate segregation of duties, and established reconciliation routines. Testing confirmed that outgoing payments are properly authorised, income is accurately recorded and monitored, payroll processes are secure, treasury management complies with CIPFA best practice, and the MAS is appropriately configured to support accrual accounting and budgetary control.

However, several improvement opportunities were identified, while not undermining the overall assurance level, would further strengthen resilience and efficiency:

- Continued reliance on manual checks and informal processes where automation could strengthen assurance.
- Single points of responsibility for key tasks, creating operational resilience risks.
- Limited engagement with governance training and policy acknowledgment, reducing confidence that staff fully understand their obligations.
- Lack of documented procedures for system maintenance and change control, which may affect continuity during staff absence or system incidents.

The Authority operates with a small finance and HR team, placing pressure on individuals and offering limited resilience to unplanned absence. Senior managers frequently undertake operational duties to maintain continuity, which ensures service delivery but diverts capacity away from strategic leadership.

Implementing improvements (such as automation of reconciliations, implementation of a self-s-ervice HR and payroll system, and enhanced governance training) will help address potential challenges. Strengthening cross-training-, formalising operational guidance, and introducing compliance tracking for mandatory training will further improve resilience and reduce reliance on individual knowledge.

While the Authority's financial control environment is robust, there are opportunities to enhance efficiency, resilience, and governance assurance through increased automation, structured training, and improved documentation.

The detailed findings and our observations regarding these issues are described in Appendix A. Our observations have been categorised to aid prioritisation. Definitions of the priority categories and the assurance opinion ratings are also given in the Appendices to this report.

Detailed Observations and Action Plan

Risk Area: Purchasing arrangements and payments to creditors may not be secure or effective resulting in incorrect and/or unauthorised payments.

Level of Assurance

Substantial Assurance

Opinion Statement:

The Authority's financial control framework for purchasing and payments are sound, supported by Financial Regulations updated in April 2025 and operational processes embedded in Access Financials, supplemented by the Lightyear system for invoice capture. These arrangements set out structured authorisation and segregation of duties, ensuring that payments are processed securely and in line with governance requirements.

To assess the robustness of these controls, we reviewed the Financial Regulations and operational guidance, interviewed finance and HR officers, and observed live demonstrations of Access Financials and Lightyear workflows.

Purchase orders are properly authorised and documented. All sampled orders contained full details (supplier name and address, delivery address, item description, quantity, price, VAT, and total cost) and were approved by an authorised officer in line with Financial Regulations. Approval histories were visible in the system and aligned with the Authority's delegation policy demonstrating that controls over purchase order payments are operating effectively.

Segregation of duties is clearly embedded in both purchasing and payment workflows. For purchase orders, the individual requesting goods/services does not authorise payment; approvals are restricted to Section Heads or officers approved by the Head of Enterprise and Operations and are separated as follows:

- The Payments Officer prepares the BACS payment file and exports it from Access Financials.
- The Chief Finance Officer independently reviews the Bankline schedule, verifies totals, and performs spot checks on high-value items against original invoices before authorisation.

Access controls for BACS processing are strong. Bankline requires multi-factor authentication, and payment authorisation is restricted to designated officers. During the audit walkthrough, we observed the following:

- The Payments Officer uploaded the payment file to Bankline.
- The Chief Finance Officer compared the Bankline schedule against the PDF report generated from Access Financials, confirming the number of payment lines and total amount.

For payments over £2,500, the Chief Finance Officer accessed the original invoice in Access Financials to verify payee details and amounts. A discrepancy in payee name was identified, however the payment was withheld until corrected, while the remaining payments proceeded.

Reconciliation checks are performed as part of the authorisation process. Evidence of review is maintained through supporting documentation (payment schedules, screenshots of authorised transactions, and bank confirmation statements). While formal system-generated logs were not provided, the observed process and retained documentation provide reasonable assurance that reconciliation and oversight is carried out effectively.

The current process for managing bank mandates only relies on checks during the leavers process and periodic updates prompted by Somerset Council.

Direct debit and credit card transactions are subject to layered approval processes, with monthly reconciliations performed to ensure accuracy. While the control operates effectively in practice, there is currently no formal log of failed direct debit transactions or their resolution. Following a recommendation from

the 2023/24 internal audit, management has updated the leavers' pro-forma checklist to include the return of payment cards and the removal of banking access privileges.

The petty cash management process operates through an imprest account using a cheque system and all transactions are recorded and reconciled in a structured and timely manner. The Authority is working towards transitioning to prepaid cards to mitigate any risk of processing physical cash.

While the Authority does not operate a formal goods-received note system, strong controls are in place to ensure payments are only made for goods or services satisfactorily received. The requirement for budget holder approval before invoice processing, combined with the rejection of proforma invoices and reliance on valid VAT invoices, provides assurance that advance payments are avoided unless formally agreed.

No.	Observation and Implications	Impact / Priority	Management response and action plan including responsible officer	
1.1	<p>Bank Mandate Management and Assurance</p> <p>The current process consists of ENPA conducting checks on bank mandates as part of the leavers process. Somerset Council also monitor identify and prompt updates to bank mandates.</p> <p>An improvement may be found by introducing an internal process, such as an annual review of all bank mandates and merchant provider agreements, and immediate updates following staff changes.</p> <p>Keeping a record of these checks will provide assurance and clear evidence for future audits.</p>	Low	<p>Management Response</p> <p>The Authority accepts the observation. While existing controls over bank mandates are operating effectively through the leavers process and external prompts from Somerset Council, management recognises that a more formalised internal review would strengthen assurance and provide clearer audit evidence.</p> <p>Action</p> <p>An annual internal review of all bank mandates and merchant provider agreements will be introduced. This will include confirmation of authorised signatories, access rights, and service arrangements, with immediate updates following staff changes. Evidence of the review will be retained.</p>	
			Responsible Officer: Head of Enterprise and Operations	Target Date: 1 April 2026
1.2	<p>Transition from Petty Cash to Prepaid Cards</p> <p>The current petty cash process is compliant, but reliance on physical cash introduces risks and inefficiencies. An improvement may be obtained if management provides assurance to stakeholders on the governance and security features of prepaid cards, enabling the transition to a controlled electronic payment method.</p> <p>Manual cash handling increases the risk of loss, fraud, and administrative burden, whereas a card-based system</p>	Low	<p>Management Response</p> <p>The Authority agrees with the observation. The existing petty cash system is compliant and well controlled; however, management acknowledges that reliance on physical cash introduces avoidable risk and administrative inefficiency.</p> <p>Action</p> <p>The Finance Team will continue to explore suitable prepaid card solutions, taking account of supplier governance, security features, and value for money. Progress has been constrained by difficulties establishing accounts with providers, but this work will</p>	

	<p>offers automated audit trails, spending limits, and faster reconciliation, strengthening financial control and reducing operational risk.</p>		<p>continue with the intention of transitioning away from petty cash where a suitable solution can be secured.</p>
		<p>Responsible Officer: Head of Enterprise and Operations Target Date: 1 August 2026</p>	
<p>1.3</p>	<p>Log for recording failed debit transactions</p> <p>The control works effectively in practice, but there is no formal log maintained for failed direct debit transactions and their resolution.</p> <p>An improvement may be found by keeping a record of failed transactions and the corrective action taken. This would provide clear audit trail and help monitor any recurring issues.</p>	<p>Opportunity</p>	<p>Management Response</p> <p>The Authority accepts the recommendation. Although failed transactions are currently identified and resolved in practice, a formal log would strengthen the audit trail and support trend monitoring.</p> <p>Action</p> <p>A simple register will be introduced to record failed direct debit transactions, including date, value, cause, and corrective action taken. This will be reviewed periodically to identify recurring issues.</p>
		<p>Responsible Officer: Finance Officer Target Date: 1 April 2026</p>	

Risk Area: Income due to the organisation may not be suitably controlled leading to financial loss or misstatement.

Level of Assurance

Substantial Assurance

Opinion Statement:

To assess the robustness of income controls, we reviewed income identification and recording by tracing income streams (car park receipts, permits, property leases, grants, and event income) from source documents through to the general ledger in Access Financials. Income is correctly identified and recorded, with receipts sourced from bank statements and journaled using predefined templates and nominal codes. Each journal is reviewed and signed off by a senior officer, and scanned copies of approvals are retained for audit purposes. Monthly reconciliations are performed to confirm accuracy, supported by spreadsheets that track income categories and VAT treatment.

We assessed segregation of duties and resilience by reviewing user access roles for income collection and recording systems. Journals are signed off by a senior officer, providing oversight. However, income processing and reconciliation rely heavily on one officer, creating a resilience risk.

Debt monitoring is proactive, with aged debt reports produced monthly and overdue accounts chased promptly. No write offs have been identified, and policies and processes are in place to escalate cases to legal action when necessary. While these measures provide assurance over income integrity, the approach relies on a single officer for day-to-day management, and reconciliations are performed using manual spreadsheets rather than automated system-based processes.

No.	Observation and Implications	Impact / Priority	Management response and action plan including responsible officer	
2.1	<p>Resilience risk</p> <p>We acknowledge that the Finance team is small and operates with limited resources, which makes resilience particularly challenging. Currently, there is no formal cover arrangement when the Finance Officer is absent, meaning that critical income processes rely heavily on a single individual. This creates a key person dependency risk and indicates that segregation of duties is only partially in place. We consider this a low risk, as support from the Head of Enterprise and Operations is available if required to provide cover and undertake key income processes.</p> <p>Improvements may be achieved by strengthening controls through cross-training and ensuring that key income processes can be independently performed and reviewed by more than one person.</p>	Low	<p>Management Response</p> <p>The Authority acknowledges the resilience risk identified. The Finance Team operates with limited capacity; however, key income processes are understood by the Head of Enterprise and Operations, who can provide cover when required. This mitigates immediate risk.</p> <p>Action</p> <p>Cross-training will be strengthened to ensure that key income processes and reconciliations can be undertaken by more than one officer. Key procedures will be documented to support continuity during periods of absence.</p>	
			Responsible Officer: Head of Enterprise and Operations	Target Date: 1 September 2026

<p>2.2</p>	<p>Enhancing Income Reconciliation Through System Automation</p> <p>The reconciliation process for income is robust, combining daily operational checks with monthly independent review. Automating the reconciliation process within the financial system, rather than relying on manual spreadsheets, would enhance efficiency and control. Manual processes increase the risk of human error and require additional administrative effort, whereas system-based reconciliations provide timestamped audit trails, improve accuracy, and strengthen financial governance.</p>	<p>Opportunity</p>	<p>Management Response The Authority agrees that greater use of system-based reconciliation would improve efficiency and reduce reliance on manual spreadsheets. Current reconciliations are effective but resource-intensive.</p> <p>Action The Finance Team will review functionality within Access Financials to identify opportunities for automating income reconciliations and reporting, subject to system capability and proportionality given transaction volumes.</p>	<p>Responsible Officer: Chief Finance Officer</p>	<p>Target Date: 1 December 2026</p>
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<p>Risk Area: Payroll (Salaries and Wages) may not be suitably controlled resulting in incorrect and/or unauthorised payments being made.</p>	<p>Level of Assurance Substantial Assurance</p>
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Opinion Statement:
We reviewed payroll processes through interviews with the Chief Finance Officer and HR Officer and observed live demonstrations of EduPay and supporting spreadsheets. Our testing included tracing changes to employee records (such as starters, leavers, and contractual adjustments) against supporting documentation and authorisation evidence. All sampled changes were supported by signed forms and correctly reflected in payroll submissions. Authorisation was confirmed either through signatures or email verification where spreadsheet errors occurred.

Sampling of expense forms, casual hours records, and termination forms confirmed accuracy and authorisation. All expense claims examined included claimant and manager signatures, correct mileage calculations, and supporting receipts. Overtime claims reflected accurate hours and holiday pay calculations, with any anomalies (e.g., formula errors) resolved through email confirmation.

Overall, controls are effective, however, reliance on manual spreadsheets introduces inherent risk. Expense and overtime claims are authorised by managers prior to payroll inclusion, and salary payments are made to verified bank accounts. While these controls provide assurance over accuracy and segregation of duties, they depend heavily on manual checks and the knowledge of a single HR officer. Exception reporting is not automated, and anomalies are identified through visual checks rather than system-generated alerts.

Payroll is managed through EduPay under a service agreement with Somerset Council. Access to the system is restricted to two authorised officers within the Authority, and changes to user permissions require approval by the Chief Finance Officer.

Monthly payroll submissions are prepared by HR using spreadsheets that detail starters, leavers, and contractual changes, and then sent to Somerset for processing. Authorisation is obtained through signed forms or email confirmation where anomalies occur. After processing, HR verifies payroll data against the original submission and checks for variances using pivot tables. The process is operating effectively. We observed an instance where an underpayment for an

apprentice was identified and corrected before payslips were issued, demonstrating that the control works in practice.

No.	Observation and Implications	Impact / Priority	Management response and action plan including responsible officer	
3.1	<p>Resilience risk and automation</p> <p>Payroll reconciliation, onboarding/offboarding, and overtime controls are generally effective, with accurate recording of dates, pay calculations, and authorisations confirmed through sampling. However, these processes rely heavily on manual checks performed by a single HR Officer, creating a resilience risk. We consider this a low risk, as support is available from the Head of Enterprise and Operations, who can be called upon to undertake key operational processes if required.</p> <p>Implementing the planned self-service system with embedded authorisation and automated data flow to EduPay would streamline submissions, approvals, and payroll access, reducing reliance on email and spreadsheets. Introducing shared access and documented procedures would further distribute responsibility, improve accuracy, and strengthen continuity.</p>	<p>Low</p>	<p>Management Response</p> <p>The Authority accepts the observation. Payroll controls are operating effectively; however, reliance on manual spreadsheets and a single HR officer presents a resilience risk.</p> <p>Action</p> <p>The planned implementation of a self-service HR and payroll solution will continue to be progressed. This will introduce automated workflows, embedded authorisation, and improved audit trails. In parallel, key payroll procedures will be documented and shared access arrangements strengthened.</p>	
			<p>Responsible Officer: Head of Enterprise and Operations & HR Officer</p>	<p>Target Date: 31 March 2027</p>

Risk Area: Non-compliance with statutory treasury management requirements, regulations, and best practice may result in financial loss, undetected error, or fraud.

Level of Assurance

Substantial Assurance

Opinion Statement:

Treasury management arrangements are governed by a formal strategy approved annually by Members and supported by Financial Regulations that require compliance with CIPFA best practice. Controls over banking, budget monitoring, and fraud prevention are effective, but some governance processes such as training uptake and whistleblowing awareness rely on manual engagement and lack systematic compliance tracking.

We reviewed minutes of Authority meetings to confirm that treasury management strategies and prudential indicators are formally approved and monitored. The review found clear evidence within the minutes that these strategies and indicators are discussed and approved in accordance with established governance requirements.

The Financial Regulations adopted in April 2025 were assessed as to how they incorporate CIPFA requirements and reporting obligations. The regulations embed CIPFA principles and set out clear reporting responsibilities, thereby supporting compliance with professional standards.

We met with the Finance Officer and the Chief Finance Officer to assess the Authority's budget monitoring processes. During the meeting, it was demonstrated that monthly budget monitoring is an established and embedded practice. Reports are generated from the Access Financials system and circulated to budget holders, providing visibility of financial performance against approved budgets.

We observed the functionality of the interactive budget dashboard within Access Financials, which displays full-year and year-to-date budgets, actual expenditure, and variance analysis (including reserve transfers). The dashboard offers drill-down capability, enabling budget holders to interrogate cost centres and project codes and trace transactions back to scanned invoices for verification. This was demonstrated live during the meeting, illustrating transparency and accuracy in budget monitoring. While the dashboard is being fully embedded, monthly spreadsheets continue to be circulated by email, supported by reconciliations to the general ledger.

Evidence of proactive financial management was further supported by discussion of recent corrective actions. The Authority implemented an urgent in-year budget adjustment in May 2025 following a revenue reduction of approximately £250,000, and a subsequent review in November 2025 resulted in revised estimates and updated forecasts presented in the Medium-Term Financial Plan and Budget Report. These actions demonstrate that variances are identified promptly, investigated, and escalated to governance level for approval.

We reviewed governance communications, whistleblowing policy documentation, and training records to assess staff awareness and compliance. The HR Officer confirmed that 27 out of approximately 80 staff completed the annual obligations form acknowledging they had read and understood key governance policies. Although the Chief Finance Officer demonstrated that the intranet and SharePoint pages hosting these policies receive good visibility, formal acknowledgment remains low.

No.	Observation and Implications	Impact / Priority	Management response and action plan including responsible officer	
4.1	<p>Staff Compliance with Governance and Financial Control Requirements</p> <p>Although the Authority’s Financial Regulations provide a robust framework for financial governance, staff awareness and understanding of these requirements are limited. Evidence shows that only 27 out of approximately 80 staff completed the annual obligations form, which covers critical areas such as financial regulations, anti-fraud policies, and whistleblowing procedures. There is no automated follow-up process to ensure completion, and workload pressures have contributed to low engagement.</p> <p>Insufficient training compliance poses a risk that staff may not fully understand or apply key governance and financial control requirements. This could lead to inconsistent application of financial regulations, non-compliance with statutory obligations, and heightened exposure to fraud, error, or reputational damage.</p> <p>However, we consider this a low risk at present, as audit work found no material weaknesses in the income collection or payment processing processes. This provides assurance that core financial controls are operating effectively despite the low completion of staff compliance requirements.</p> <p>Management could implement a structured compliance monitoring process, including automated reminders and escalation for non-completion of mandatory training and obligations forms. Consider integrating training completion into performance management and introducing periodic compliance reporting to senior leadership to ensure accountability and improve uptake.</p>	Low	<p>Management Response The Authority agrees that formal acknowledgment of governance requirements should be improved. While no control failures were identified, low completion rates reduce assurance that all staff fully understand their responsibilities.</p> <p>Action A structured compliance monitoring process will be introduced, including automated reminders for completion of annual obligations and escalation where required. Management will consider options for periodic reporting of compliance levels to senior management.</p> <p style="text-align: right;">Responsible Officer: Head of Enterprise and Operations Target Date: 1 April 2026</p>	

<p>4.2</p>	<p>Full adoption of dashboard</p> <p>The Authority has implemented robust budget monitoring processes, supported by both traditional spreadsheet reporting and a developing interactive dashboard. These tools provide accurate, timely, and detailed financial information to budget holders, enabling effective oversight and decision-making.</p> <p>An improvement may be obtained if the Authority accelerates full adoption of the dashboard and introduces a formal sign-off process for budget holders to confirm review of their cost centres each month. This would strengthen accountability and provide documented assurance of active budget management.</p>	<p>Opportunity</p>	<p>Management Response</p> <p>The Authority agrees that full adoption of the dashboard would strengthen accountability and reduce reliance on parallel spreadsheet reporting.</p> <p>Action</p> <p>The Finance Team will continue embedding the dashboard as the primary budget monitoring tool and will develop a light-touch monthly sign-off process for budget holders to confirm review of their cost centres.</p>
			<p>Responsible Officer: Chief Finance Officer</p> <p>Target Date: 30 September 2026</p>

Risk Area: The Main Accounting System (MAS) may not comply with accounting standards and financial performance against budget may not be adequately controlled or reported, potentially leading to inaccurate financial reporting and the risk of overspend.

Level of Assurance

Substantial Assurance

Opinion Statement:

The Authority's Main Accounting System (Access Financials) is configured to support accrual accounting and compliance with CIPFA requirements. Core controls (such as ledger integrity, validation rules, and budget monitoring) are operating effectively. The system is cloud-based and supported through multiple routes, including a supplier portal, knowledge base, and direct developer contact via Teams, which provides resilience for issue resolution.

A live demonstration of Access Financial functionality confirms that the system enforces double-entry principles and mandatory field validation, ensuring accurate ledger management.

In relation to year-end rollover controls, we noted that Access Financials enforces sequential period closure, preventing retrospective changes once a period is locked, and maintains audit logs of configuration changes and period-end actions. The Chief Finance Officer demonstrated the system's period management screen, showing that periods are structured for monthly closure and that the year-end process is embedded in the workflow. Consultant verification of rollover functionality was documented during implementation. However, as the Authority has not yet completed a live year-end process, assurance at this stage is based on design and implementation evidence rather than operational performance.

A trail balance was extracted to verify ledger integrity and reviewed suspense and control account reconciliations. No anomalies were identified, and all reconciliations were current, providing assurance over the accuracy and reliability of financial records.

Journal entries were tested and traced back to source documentation. All entries were supported by appropriate evidence, demonstrating compliance with financial control requirements.

We assessed governance arrangements for system maintenance and change control and found that administrator rights are restricted to two senior finance roles, while consultant access is managed through impersonation rights. These measures effectively reduce the risk of unauthorised changes.

Authority reports confirm that the MAS reflects the approved budget position. Budget approval and reserves planning are documented and aligned with governance requirements.

Access Financials was implemented in April 2025 to replace its previous SAP-based system. The system enforces double-entry accounting, mandatory coding fields, and sequential period locking to maintain ledger integrity. Budget monitoring is supported through dashboards and monthly reports, providing drill-down capability to transaction level and linkage to scanned invoices.

Suspense and control accounts are reconciled monthly, and journals are supported by source documentation retained in structured folders. Administrator rights are restricted to the Chief Finance Officer and Finance Officer, while external consultants access the system via impersonation rights under internal accounts.

Although support mechanisms exist for maintenance and issue resolution, there is no locally documented procedure that consolidates how updates, incident escalation, and impersonation rights are managed. Change logging is not maintained in a formal register, and assurance over year-end rollover will only be confirmed after the first full financial cycle.

No.	Observation and Implications	Impact / Priority	Management response and action plan including responsible officer			
5.1	<p>Absence of a Consolidated Change Control Register</p> <p>Controls over system changes are operationally sound, with administrator rights restricted and consultant access managed through impersonation. However, formal evidence of change logging and approval was not consolidated or readily available during the audit.</p> <p>Governance could be strengthened by establishing a simple Change Control Register that records the nature of each change, the date of implementation, approval by the Chief Finance Officer, and references to supporting documentation such as consultant reports.</p> <p>Implementing this measure would provide clear assurance that all system changes are properly logged and authorised.</p>	Low	<p>Management Response The Authority accepts the observation. While controls over system access and changes are effective, formal documentation of changes would strengthen governance and audit evidence.</p> <p>Action A simple Change Control Register will be introduced to record system changes, approvals, and supporting documentation.</p> <table border="1" data-bbox="1279 718 2170 790"> <tr> <td data-bbox="1279 718 1809 790">Responsible Officer: Chief Finance Officer</td> <td data-bbox="1809 718 2170 790">Target Date: 30 June 2026</td> </tr> </table>		Responsible Officer: Chief Finance Officer	Target Date: 30 June 2026
Responsible Officer: Chief Finance Officer	Target Date: 30 June 2026					
5.2	<p>Formal MAS Maintenance & Incident Management Procedure</p> <p>Although there is a functioning operational approach to maintenance and issue resolution through the supplier's support portal and scheduled consultancy time, and internal accountability is clearly assigned to the Chief Finance Officer, governance could be strengthened by introducing a formal MAS Maintenance & Incident Procedure.</p> <p>This procedure should set out how updates and release notes are communicated, define the steps for incident response and escalation contacts, establish rules for granting and logging impersonation rights, and outline how SLA commitments will be monitored.</p> <p>Implementing such a procedure would provide consistent guidance for staff, improve clarity during system issues, and enhance overall governance.</p>	Opportunity	<p>Management Response The Authority agrees that a consolidated procedure would improve clarity and resilience, particularly during incidents or staff absence.</p> <p>Action A formal MAS Maintenance and Incident Management Procedure will be developed, covering updates, incident escalation, impersonation access, and monitoring of supplier support</p> <table border="1" data-bbox="1279 1404 2170 1468"> <tr> <td data-bbox="1279 1404 1809 1468">Responsible Officer: Chief Finance Officer</td> <td data-bbox="1809 1404 2170 1468">Target Date: 31 October 2026</td> </tr> </table>		Responsible Officer: Chief Finance Officer	Target Date: 31 October 2026
Responsible Officer: Chief Finance Officer	Target Date: 31 October 2026					

<p>5.3</p>	<p>Post-Implementation Review of Financial System Configuration</p> <p>The Authority’s financial system is configured to support accrual accounting and meet CIPFA requirements. Mandatory validation rules, ledger integrity, and structured period management provide assurance of accurate and complete financial reporting.</p> <p>Governance could be strengthened by conducting a formal post-implementation review after the first full year-end to confirm CIPFA compliance in practice. This review should include reconciliation of statutory statements to system outputs and documentation of any configuration adjustments.</p>	<p>Opportunity</p>	<p>Management Response The Authority accepts the recommendation. A formal review following the first full year-end will provide assurance that system configuration supports CIPFA compliance in practice.</p> <p>Action A post-implementation review will be undertaken after completion of the 2025/26 year-end, including reconciliation of statutory outputs and documentation of any configuration changes required.</p>
		<p>Responsible Officer: Chief Finance Officer Target Date: 30 September 2026</p>	

Scope and Objectives

An effective internal audit function provides management with independent assurance and objective evaluations regarding the adequacy and effectiveness of the Authority's control environment and internal controls, particularly in relation to risk management, including financial risks. This audit has been conducted in accordance with the annual audit plan, as agreed with the Head of Enterprise and Operations.

Following the transition to Access Financials, the objectives of this review included, but were not limited to, the following:

1. **Review purchasing and creditor arrangements**, including operational guidance, ordering processes, payment procedures, and petty cash controls.
2. **Evaluate income collection processes**, covering income records, reconciliation practices, segregation of duties, debt monitoring, and write-off protocols.
3. **Assess payroll operations**, focusing on updates to employee records, general ledger entries, exception reporting, authorisation of variable pay, and validation of bank account details.
4. **Review treasury management practices**, including governance structures, alignment with strategic objectives, banking controls, budget monitoring, and fraud prevention measures.
5. **Examine the functionality of the Main Accounting System (MAS)**, with attention to compliance with reporting frameworks, accuracy of closing and trial balances, financial data integrity, system responsibilities, and budget approval processes.

Acknowledgements

We thank those who provided support and assistance during this audit.

Jonathan Saull
Assurance Officer

Lee Elson
Senior Assurance Officer

Tony Rose
Head of Partnership

Inherent Limitations

The opinions and observations contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

Devon Assurance Partnership

Devon Assurance Partnership has been formed under a joint committee arrangement, details of our partners can be found on our [website](#). We aim to be recognised as a high-quality assurance service provider. We collaborate with our Partners by providing a professional service that will assist them in meeting their challenges, managing their risks and achieving their goals.

In conducting our work, we are required to comply with the Global Internal Audit Standards along with other best practice and professional standards. The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at tony.d.rose@devon.gov.uk.

Confidentiality under the National Protective Marking Scheme

This report is protectively marked in accordance with the National Protective Marking Scheme. It is accepted that issues raised may well need to be discussed with other officers within the organisation, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation’s disclosure policies. This report is prepared for the organisation’s use. We can take no responsibility to any third party for any reliance they might place upon it.

Marketing

Official

Definitions

The majority of information that is created or processed by the public sector. This includes routine business operations and services, some of which could have damaging consequences if lost, stolen or published in the media, but are not subject to a heightened threat profile.

Official: Sensitive

A limited subset of OFFICIAL information could have more damaging consequences if it were lost, stolen or published in the media. This subset of information should still be managed within the ‘OFFICIAL’ classification tier but may attract additional measures to reinforce the ‘need to know’. In such cases where there is a clear and justifiable requirement to reinforce the ‘need to know’, assets should be conspicuously marked: ‘OFFICIAL–SENSITIVE’. All documents marked OFFICIAL: SENSITIVE must be handled appropriately and with extra care, to ensure the information is not accessed by unauthorised people.

Definitions of Audit Assurance Opinion Levels

Definition of Observation Priority

Assurance	Definition		
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	High	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Medium	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important observations made to improve internal control arrangements and manage identified risks.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Low	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Opportunity	An observation to drive operational improvement which may enable efficiency savings to be realised, capacity to be created, support opportunity for commercialisation / income generation or improve customer experience. These observations do not feed into the assurance control environment.

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

TREASURY MANAGEMENT STRATEGY STATEMENT 2026-27

Report of the Chief Finance Officer

Purpose of Report: To remind Members of the requirements of the CIPFA Prudential and Treasury Management Codes, and the Local Government Act 2003 Guidance on Investments, and to adopt the proposed Treasury Management Strategy for 2026-27.

RECOMMENDATION: The Authority is RECOMMENDED to:

- (1) NOTE the report of the Chief Finance Officer.
- (2) APPROVE the proposed Treasury Management Strategy for 2026-27 as set out in sections 2 and 3 of this report.
- (3) NOTE the Prudential Indicators for 2026-27 to 2028-29 as set out in section 4 of this report (although some are currently set at zero, all Treasury Management indicators are included for completeness of information and others may well be used in the future).

Authority Priority: Achieve Best Value from our resources and improve our performance. A highly performing Estate, delivering National Park Purposes.

Legal and Equality Implications: The Local Government Act 2003 (LGA 2003), specifically Guidance under Section 15(1)(a) 3rd Edition, effective from 1st April 2018.

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

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

Financial and Risk Implications: Interest from investments forms part of the revenue income of the Authority. This income is impacted by the market fluctuations in interest rates. As from 1st April 2023 the Authority's cash was aggregated with that of the newly formed Somerset Council. Somerset Council invest sizeable sums into the London Money Market in its name only. ENPA will receive the interest rate that is achieved by Somerset Council on its cash investments, minus 5 basis points. For this, Somerset Council will assume the risk to capital of counterparty default, but any loss of interest would reduce the overall return of the cash balances.

1. Introduction and Background

- 1.1 Treasury management is the management of the Authority's cash flows, borrowing and treasury investments, and the associated risks. The Authority has no debt but has investments that averaged over £3.77m for the year to date and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risks are therefore central to the Authority's prudent financial management.
- 1.2 Treasury risk management at the Authority is conducted within the framework of the CIPFA Treasury Management in the Public Services: Code of Practice 2021 Edition (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.
- 1.3 Under Section 3 of the LGA 2003 (duty to determine affordable borrowing limit), a Local Authority must have regard to the CIPFA Prudential Code. This code requires the setting of a number of Prudential Indicators, benchmarks within which Treasury and Investment Management, and Capital Financing are managed. The setting of Prudential Indicators for Treasury Management requires Authorities to recognise key implications of their borrowing and investment strategies. These relate to the affordability of overall borrowing limits, the maturity structure of borrowing, and longer-term investments.
- 1.4 In formulating the Treasury Management Strategy, and the setting of Prudential Indicators, Exmoor National Park Authority (ENPA) adopts the Treasury Management Framework and Policy recommended by CIPFA. These can be found in Appendix A.

2. External Context

- 2.1 The most significant impacts on the Authority's treasury management strategy for 2026/27 are expected to include: the influence of the government's 2025 Autumn Budget, lower short-term interest rates alongside higher medium- and longer-term rates, slower economic growth, together with ongoing uncertainties around the global economy, stock market sentiment, and geopolitical issues.
- 2.2 The Bank of England's Monetary Policy Committee (MPC) cut Bank Rate to 3.75% in December 2025, as expected. The vote to cut was 5-4, with the minority instead favouring holding rates at 4.0%. Those members wanting a cut judged that disinflation was established while those preferring to hold Bank Rate argued that inflation risks remained sufficiently material to leave rates untouched at this stage.
- 2.3 Figures from the Office for National Statistics showed that the UK economy expanded by 0.1% in the third quarter of the calendar year, this was unrevised from the initial estimate. The most recent Monetary Policy Report (November) projected modest economic growth, with GDP expected to rise by 0.2% in the final calendar quarter of 2025. Annual growth is forecast to ease from 1.4% before improving again later, reflecting the delayed effects of lower interest rates, looser monetary conditions, stronger global activity, and higher consumer spending. The view of modest economic growth going forward was echoed by the Office for Budget Responsibility in its Economic and fiscal outlook published in line with the

Autumn Statement which revised down its estimate of annual real GDP to around 1.5% on average between 2025 and 2030.

- 2.4 CPI inflation was 3.2% in November 2025, down from 3.6% in the previous month and below the 3.5% expected. Core CPI eased to 3.2% from 3.4%, contrary to forecasts of remaining at 3.6%. Looking forward, the MPC continues to expect inflation to fall, to around 3% in calendar Q1 2026, before steadily returning to the 2% target by late 2026 or early 2027.
- 2.5 The labour market continues to ease with rising unemployment, falling vacancies and flat inactivity. In the three months to October 2025, the unemployment rate increased to 5.1%, higher than the level previously expected by the BoE, while the employment rate slipped to 74.9%. Pay growth for the same period eased modestly, with total earnings (including bonuses) growth at 4.7% and while regular pay was 4.6%.
- 2.6 Somerset Council's treasury team currently forecasts that the Bank of England's Monetary Policy Committee will continue to reduce Bank Rate through 2026, reaching between 3.50% and 3.25%. The forecast reflects amendments made following the Autumn Budget and an assessment of the fiscal measures and their market implications, and following the BoE MPC meeting held on 18th December.

3. Internal Context

- 3.1 As at 31 December 2025 ENPA had no external debt. The investments of ENPA as at 31 December 2025 stood at just over £3.72m (31/12/2024, £3.67m).

	Balance on 31/03/2025 £000	Rate as at 31/03 %	Balance on 31/12/2024 £000	Rate as at 31/12 %	Average Balance YTD £000
Balances / Rates	3,689	4.95	3,722	4.12	3,775

- 3.2 In receiving funding for its functions and through its income generation activities, the National Park Authority effectively turns over approximately £6.5m a year. This represents significant cash movements, and it is important that the Authority has strategies and policies in place to manage such turnover effectively.
- 3.3 The Authority currently manages its investments and cash flow via service arrangements with the Finance and Treasury Management Sections at Somerset Council. In so doing it needs to adopt policies consistent with the Council's. The Authority is, however, formally separated with its own bank accounts, and it is therefore important that it adopts a Strategy of its own, albeit following very closely that of Somerset Council.

4. Borrowing Strategy

- 4.1 The Authority is currently debt free. Any potential borrowing would be driven by the capital plan. There are no plans that would necessitate borrowing during 2026-27. As stated in previous strategy statements, when future borrowing is agreed, and Prudential Indicators set, the Chief Finance Officer will make specific decisions with regard to the timing of any borrowing and the length of maturities.

Borrowing would be undertaken to minimise borrowing costs and would be consistent with the Authorities' Prudential Indicators.

- 4.2 The Chief Finance Officer has the delegated power to raise capital finance from such sources as is deemed appropriate within the statutory limitations that apply to the Authority. These are termed 'borrowing instruments' and include: -
- PWLB loans – Fixed or Variable
 - Local bonds
 - Other (e.g. commercial loan)
 - Bank overdraft
- 4.3 **Sources of borrowing:** For such long-term funding as may be required, the most likely source would be the Public Works Loan Board (PWLB). Short-term borrowing will be sought via Somerset Council from the money market direct from lenders or from the Authority's bankers in the form of overdraft or otherwise. Internal resources may be used in lieu of external borrowing, and leasing or soft loans will form an alternative to borrowing where appropriate. No new borrowing will be in the form of LOBOs.
- 4.4 **Debt rescheduling:** The Authority is currently debt free.

5. Investment Strategy

- 5.1 In 2018, the MHCLG issued revised Statutory Guidance on Local Government Investments (3rd Edition). It states "Investments made by local authorities can be classified into one of two main categories:
- Investments held for treasury management purposes; and
 - Other investments.
- 5.2 Where local authorities hold treasury management investments, they should apply the principles set out in the Treasury Management Code. They should disclose that the contribution that these investments make to the objectives of the local authority is to support effective treasury management activities. The only other element of this Guidance that applies to treasury management investments is the requirement to prioritise Security, Liquidity and Yield in that order of importance.
- 5.3 This strategy applies only to investments held for treasury purposes. Any non-treasury investments would be dealt with in a separate Investment Strategy.
- 5.4 The Authority's current arrangement with Somerset Council for the provision of treasury management services includes investment management. All the Authority's cash has been aggregated with that of Somerset Council. Somerset Council invests sizeable sums into the London Money Market, and to other Local Authorities, in its name only. ENPA will receive the interest rate that is achieved by Somerset Council on its cash investments, minus 5 basis points. For this, Somerset Council assumes the risk to capital of counterparty default, but any loss of interest would reduce the overall return of the cash balances.

Strategy: With the arrangements in place with Somerset Council, there will be no need to identify separate pots of cash. All funds will be invested within the Somerset Council portfolio and will receive the rate achieved minus 5 basis points.

Credit rating: As Somerset Council will be the only counterparty to the Authority there is no need for specific policies or procedures regarding counterparty creditworthiness, to be set out in this strategy. Full details of the Somerset Council counterparty policy and procedures will be available on their website when approved by Full Council. For information the current 2025-26 Somerset Council counterparty criteria is included at Appendix B.

- 5.5 Somerset Council has constructed and will maintain a counterparty list based on the criteria set out in Appendix B. The minimum credit quality is proposed to be set at A- or equivalent. The credit standing of institutions (and issues if used) will be monitored and updated on a regular basis.
- 5.6 Somerset Council will continuously monitor counterparties creditworthiness. All three credit rating agencies' websites will be visited frequently, and all ratings of proposed counterparties will be subject to verification on the day of investment. (MHCLG guidance states that a credit rating agency is one of Standard & Poor's, Moody's Investor Services Ltd, and Fitch Ratings Ltd). All ratings of currently used counterparties will be reported to senior finance officers of Somerset Council monthly.
- 5.7 New counterparties must be approved by the Somerset Council (SC) Section 151 Officer before they are used. Any changes to ratings that put the counterparty below the minimum acceptable credit quality whilst SC have a deposit, or a marketable instrument will be brought to the attention of the SC Section 151 Officer immediately, and an appropriate response decided on a case-by-case basis. Sovereign credit ratings will be monitored and acted on as for financial institution ratings. Investment limits are set by reference to the lowest published long-term credit rating from the three rating agencies mentioned above. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used.
- 5.8 **Other information on the security of investments:** SC understands that credit ratings are good, but not perfect predictors of investment default. Full regard is therefore given to other available information on the credit quality of the organisations in which it invests, including those outlined below.
 - Credit Default Swap prices.
 - Financial Statements.
 - Information on potential government support.
 - Banking resolution mechanisms for the restructure of failing financial institutions, i.e. bail-in.
 - Market information on corporate developments and market sentiment towards the counterparties and sovereigns.
 - Analysis and advice from the Council's treasury management advisor.
 - Other macroeconomic factors

6. Prudential and Treasury Management Indicators

- 6.1 The Authority measures and manages its exposures to treasury management risks using the following indicators.
- 6.2 **Authorised limit and Operational Boundary:** The Authority is required to set an authorised limit for total external debt, gross of investments, separately identifying

borrowing from other long-term liabilities. The Authority is also required to set an operational limit separately identifying borrowing from other long-term liabilities. This prudential indicator is referred to as the operational boundary. They are both set for the forthcoming, and the following two years. The authorised limit will, in addition, need to provide headroom over and above the operational boundary sufficient for example to accommodate unusual cash movements. A contingency limit of £100,000 has been set for each.

	2026-27 £000	2027-28 £000	2028-29 £000
Authorised limit Borrowing	100	100	100
Operational boundary Borrowing	100	100	100

6.3 **Maturity Structure of Borrowing:** The Authority has set for the forthcoming year, both the upper and lower limits with respect to the maturity structure of its borrowing.

	Upper Limit	Lower Limit
Under 12 months	100%	0%
>12 months and within 24 months	100%	0%
>24 months and within 5 years	100%	0%
>5 years and within 10 years	100%	0%
>10 years	100%	0%

6.4 **Principal sums invested for periods longer than a year:** The purpose of this indicator is to control the Authority's exposure to the risk of incurring losses by seeking early repayment of its investments. As all investments are with SC and ENPA have immediate access to all funds, an indicator of zero is appropriate.

	2026-27 £m	2027-28 £m	2028-29 £m
Prudential Limit for principal sums invested for periods longer than 1 year	0	0	0

6.5 **Credit Risk Indicator:** All of the Authority's investments are placed with SC, as a result the Authority do not believe that adopting a credit risk indicator would be appropriate.

6.6 **Liability Benchmark:** A new prudential indicator, the liability benchmark has been introduced, but as ENPA has no debt and all investments are in effect instant access, this indicator is irrelevant for ENPA.

7. Other Matters

7.1 The CIPFA Code requires the Authority to include the following in its treasury management strategy.

7.2 **Derivative Instruments:** The code requires that the Authority must explicitly state whether it plans to use derivative instruments to manage risks. The general power of competence in Section 1 of the Localism Act 2011 removes much of the

uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment). However, the Authority does not intend to use derivatives.

- 7.3 Should this position change, the Authority may seek to develop a detailed and robust risk management framework governing the use of derivatives, but this change in strategy will require Full Authority approval.
- 7.4 **External Service Providers:** The code states that external service providers should be reviewed regularly and that services provided are clearly documented, and that the quality of that service is controlled and understood.
- 7.5 Officers from the Somerset Council Treasury Management team report investment positions and performance via a monthly statement. As required by the CIPFA TM Code, the Chief Finance Officer reports to the Authority on its treasury activities in the form of a mid-year review and an Annual Treasury Management Report.
- 7.6 **Markets in Financial Instruments Directive II (MiFID II):** As a result of the second Markets in Financial Instruments Directive (MiFID II), from 3rd January 2018 local authorities were automatically treated as retail clients but could “opt up” to professional client status, providing certain criteria was met. This included having an investment balance of at least £10 million and the person(s) authorised to make investment decisions on behalf of the Authority have at least a year's relevant professional experience. In addition, the regulated financial services firms to whom this directive applies have had to assess that that person(s) have the expertise, experience and knowledge to make investment decisions and understand the risks involved.
- 7.7 Somerset Council has met the conditions to opt up to professional status and has done so in order to maintain its erstwhile MiFID II status prior to January 2018. As a result, SC, and thereby ENPA, will continue to have access to products including money market funds, pooled funds, treasury bills, bonds, shares and to financial advice.

Ben Barrett
Chief Finance Officer
February 2026

Background papers

Local Government Act 2003 – Guidance under section 15(1)(a) 3rd Edition, effective from 1 April 2018.

The CIPFA 'Treasury Management in the Public Services' Code of Practice: Edition 2021.

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

Note: For sight of individual background papers please contact the report author.

Treasury Management Policy Statement

Introduction and Background

- 1.1 The Exmoor National Park Authority (ENPA) adopts the key recommendations of CIPFA's Treasury Management in the Public Services: Code of Practice (the code), as described in Section 5 of the Code
- 1.2 Accordingly, ENPA will create and maintain, as the cornerstones for effective treasury management:
- A treasury management policy statement, stating the policies, objectives and approach to risk management of its treasury management activities.
 - Suitable treasury management practices (TMPs), setting out the manner in which the organisation will seek to achieve those policies and objectives, and prescribing how it will manage and control those activities.
 - Investment management practices (IMPs) for investments that are not for treasury management purposes.
- The content of the policy statement, TMPs and IMPs will follow the recommendations contained in Sections 6, 7 and 8 of the TM Code, subject only to amendment where necessary to reflect the particular circumstances of this organisation. Such amendments will not result in the organisation materially deviating from the TM Code's key principles.
- 1.3 ENPA will receive reports on its treasury management policies, practices and activities, including, as a minimum, an annual strategy and plan in advance of the year, a mid-year review, and an annual report after its close, in the form prescribed in its TMPs.
- 1.4 ENPA delegates responsibility for the implementation and regular monitoring of its treasury management policies and practices, and for the execution and administration of treasury management decisions to the Chief Finance Officer as Section 151 Officer, who will act in accordance with the organisation's policy statement and TMPs and, if he/she is a CIPFA member, CIPFA's Standard of Professional Practice on Treasury Management.
- 1.5 ENPA nominates the full Authority to be responsible for ensuring effective scrutiny of the treasury management strategy and policies.

Policies and Objectives of Treasury Management Activities

- 2.1 ENPA defines its treasury management activities as: -

“The management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of optimum performance consistent with those risks.”

- 2.2 ENPA regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage these risks.
- 2.3 ENPA acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable performance measurement techniques, within the context of effective risk management.
- 2.4 ENPA's borrowing will be affordable, sustainable and prudent and consideration will be given to the management of interest rate risk and refinancing risk. The source from which the borrowing is taken, and the type of borrowing should allow ENPA transparency and control over its debt.
- 2.5 ENPA's primary objective in relation to investments remains the security of capital. The liquidity or accessibility of ENPA's investments followed by the yield earned on investments remain important but are secondary considerations.

Appendix B

Somerset Council Lending Counterparty Criteria 2025-26

The following criteria will be used to manage counterparty risks to Somerset Council investments for new deposits / investments from 1st April 2025.

Please note that the limits in this appendix apply only to Treasury Management Investments, not to those detailed in the separate Investment Strategy.

Where deposits held were made under previous criteria, there will be no compulsion to terminate those deposits to meet new criteria, where a penalty would be incurred.

Deposits

Any Financial Institution that is authorised by the Prudential Regulation Authority to accept deposits in the UK or is a UK Building Society can be lent to, subject to the rating criteria below at the time of the deposit.

Unrated Building Societies

Unrated Building Societies as identified by Treasury Advisors can be used, with a maximum of £1m per Society and a maximum maturity of 1 year.

Marketable Instruments – Any bank, other organisation, or security whose credit ratings satisfy the criteria below: -

Rating of Counterparty or Security

Deposits or instruments of less than 13 months duration (refer to long-term ratings)

Fitch A- or above

S&P A- or above

Moody's A3 or above

The maximum deposit / investment amount for any authorised counterparty or security that has as a minimum at least two ratings of the three above will be £15m (the same as for 2024-25). This is approximately 5.7% of average investment balances, or 10.2% of average cash balances up to 31st December. The % may be significantly less if borrowing up to the CFR is taken early in the year.

The allowed deposit amounts above are the single maximum per counterparty at any one time, and that counterparty or security must be rated as above or better by at least two of the three agencies. Short-term ratings will be monitored and considered in relative rather than absolute terms.

It remains the Council's policy to suspend or remove institutions that still meet criteria, but where any of the other factors below give rise to concern. Also, when it is deemed prudent, the duration of deposits placed is shortened or lengthened, depending on counterparty specific metrics, or general investment factors. Where deposits held were made under previous criteria, there will be no compulsion to terminate those deposits to meet new criteria, where a penalty would be incurred.

Operational Bank Accounts

As the Council's current bankers, Nat West are currently within the minimum criteria. If they should fall below criteria, the instant access Call Account facility may still be used for short-term liquidity requirements and business continuity arrangements. This will generally be for smaller balances where it is not viable to send to other counterparties or in the event of unexpected receipts after the daily investment process is complete. Money will be placed in the instant access Nat West call account overnight.

Public Sector Bodies

Any UK Local Authority or Public Body will have a limit of £10m (Reduced by £5m from 2023-24) and a maximum maturity of 2 years.

The UK Government, including Gilts, T-Bills, and the Debt Management Office (DMADF) will be unlimited in amount and duration.

The table below gives a definition and approximate comparison of various ratings by the three main agencies: -

Definitions of Rating Agency Ratings

	Fitch		Moody's		S&P	
Short-Term	F1+	Exceptionally strong	P-1	Superior	A-1+	Extremely strong
	F1	Highest quality			A-1	Strong
	F2	Good quality	P-2	Strong	A-2	Satisfactory
	F3	Fair quality	P-3	Acceptable	A-3	Adequate
	B	Speculative	NP	Questionable	B and below	Significant speculative characteristics
	C	High default risk				
	(+) or (-)		(1,2, or 3)		(+) or (-)	
Long-Term	AAA	Highest quality	Aaa	Exceptional	AAA	Extremely strong
	AA	V High quality	Aa	Excellent	AA	Very strong
	A	High quality	A	Good	A	Strong
	BBB	Good quality	Baa	Adequate	BBB	Adequate capacity
	BB	Speculative	Ba	Questionable	BB and below	Significant speculative characteristics
	B	Highly Speculative	B	Poor		
	CCC	High default risk	Caa	Extremely poor		

Financial Groups

For Financial Groups (where two or more separate counterparties are owned by the same eventual parent company) investments can be split between entities, but an overall limit equal to the highest rated constituent counterparty within the group will be used.

Country Limits

Excluding the UK, there will be a limit of £20m collectively to all organisations domiciled in one Sovereign Country (the same as for 2024-25). This is approximately 7.6% of average investment balances, or 13.7% of average cash balances up to 31st December. The % may be significantly less if borrowing up to the CFR is taken early in the year.

Money Market Funds

Any LVNAV Money Market Fund used must be rated by at least two of the main three ratings agencies and must have the following ratings.

Fitch AAmmf

Moody's Aaa-mf

Standard & Poor's AAAM

Subject to the above, deposits can be made with the following limits: -
The lower of £15m or 0.5% of the total value for individual Funds.

VNAV and other Pooled Funds

As a result of the review of strategic pooled funds, there will be disinvestment from this portfolio. The scale, timing, and identification of individual funds to be sold will depend on market conditions, potential gains or losses, and diversification.

It may be decided that a percentage of pooled funds are retained to provide diversification should cash interest rates fall significantly again. Whilst it is difficult to state absolute or percentage limits at present, amounts would be in relation to core balances and reserves and will be significantly below levels currently held.

Other Indicators

The Council will continue to use a range of indicators, not just credit ratings. Among other indicators to be taken into account will be:

- Credit Default Swap prices.
- Financial Statements.
- Information on potential government support.
- Banking resolution mechanisms for the restructure of failing financial institutions, i.e. bail-in.
- Market information on corporate developments and market sentiment towards the counterparties and sovereigns.
- Analysis and advice from the Council's treasury management advisor.
- Other macroeconomic factors

Summary of Counterparty limits

1. The table below provides a summary of the counterparty limits set out above.

Type of investment	Credit criteria	Time Limit	Limit £m
Bank/buildings society deposits	Fitch A- or above S&P A- or above Moody's A3 or above	13 months	15.000
Marketable instruments	Fitch A- or above S&P A- or above Moody's A3 or above	13 months	15.000
UK Local authority		2 years	10.000
UK Government		unlimited	unlimited
LVNAV Money market funds	Fitch AAmmf Moody's Aaa-mf S&P AAAm	N/A	15.000
Strategic pooled funds	No further investment	N/A	Current holding

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

REVIEW AND ADOPTION OF SCHEME OF MEMBER ALLOWANCE

Report of the Chief Executive

Purpose of the report: To consider the SW Councils' independent review of Member allowances.

RECOMMENDATION:

1. To ADOPT the recommendations set out in the review and ask the Chief Finance Officer to incorporate into budget setting, modify the Scheme of Allowances and introduce a parental leave policy.
2. To ADOPT the Member Scheme of Allowances for 2026/27.

Authority Priority: Achieve best value from our resources and improve our performance.

Legal and Equality Implications: The Local Authorities (Members' Allowances) (England) Regulations 2003 require the Authority to adopt a scheme of allowances before the start of each financial year. The equality and human rights impact of the recommendation of this report have been assessed as having no adverse impact on any particular group or individual.

Financial and Risk Implications: Provision has been made within the 2026/27 budget for the content 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. BACKGROUND

- 1.1 Under the Local Authorities (Members' Allowances) (England) Regulations 2003, all Local Authorities are required to adopt a Scheme of Members' Allowances and to specify Basic Allowances, Special Responsibility Allowances, as well as Travel and Subsistence rates. Dependents/Carers Allowances are optional. Local Authorities must review these allowances at least every 4 years using an Independent Remuneration Panel.
- 1.2 Under this same legislative framework, National Park Authorities must adopt their own local Member Allowances, review them annually and publish before the start of each financial year. Member Allowances are discretionary in amount and set by each NPA which is why they vary across the National Park family. While National Park Authorities do not have to review so frequently and to use an Independent Remuneration Panel, it is considered good practice to do so.

2. REVIEW OF MEMBER ALLOWANCES

2.1 An independent review of Authority Board Members' Allowances Scheme was commissioned from South West Councils in 2025. Appendix 4 contains the full report. Nine recommendations were made during the review, and are as follows:

RECOMMENDATION 1: the Basic Allowance for 2026/27 and for 2027/28 be frozen at the 2025/26 level of £3,274.21 and then uprated from April 2028 in line with the staff pay settlement as outlined later in this report.

RECOMMENDATION 2: only one Special Responsibility Allowance should be payable per member (at the highest rate applicable).

RECOMMENDATION 3: the Chair should continue to have an allowance that is based on a multiplier of 2x Basic Allowance which means the Chair's Allowance remains at £6,548.42 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

RECOMMENDATION 4: a multiplier of 1.25 Basic Allowance be introduced for setting the Special Responsibility Allowance of the Deputy Chair. This results in a Deputy Chair's Allowance of £4,092.76 in 2026/27 and 2027/28 (if the recommendation on the Basic Allowance is accepted).

RECOMMENDATION 5: the Chair of Planning should continue to have an allowance that is based on a multiplier of 1.5x Basic Allowance which means the Chair of Planning's Allowance remains at £4,911.31 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

RECOMMENDATION 6: the Panel suggests that Exmoor National Park Authority may wish to consider merging the roles in Deputy Chair and Chair of Planning in future.

RECOMMENDATION 7: the Chair of Standards should continue to have an allowance that is based on a multiplier of 0.25x Basic Allowance which means the Chair of Standard's Allowance remains at £818.55 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

RECOMMENDATION 8: in line with existing arrangements, the Basic Allowance (and therefore the SRAs linked to the Basic Allowance) should be automatically updated each year for inflation in line with the National Joint Council for Local Government Services Green Book increase applied to staff salaries but that:

- (i) This increase should be based on the settlement for the previous year.
- (ii) Where a flat rate rather than a % increase is agreed the increase should be based on the % increase applied in the award to Officers' expenses.
- (iii) Given the recommendations on the Basic Allowance this uplift should not be applied until the financial year 2028/29 but then should be applied every year until a new fundamental review of allowances takes place.

RECOMMENDATION 9: In relation to dependent care that the Scheme should:

- (i) continue to allow members to claim for dependent care and that the amount claimable should be a maximum of 25% above the prevailing national living wage.
- (ii) the Authority should do more to raise awareness and promote the availability of the allowance particularly as part of the package to attract members.

RECOMMENDATION 10: a Parental Leave scheme should be introduced with the objective of the policy being *‘to ensure that insofar as possible Members are able to take appropriate leave at the time of birth or adoption, that both parents are able to take leave, and that reasonable and adequate arrangements are in place to provide cover for those in receipt of Special Responsibility Allowances (SRA) during any period of leave taken’*.

2.2 The Panel suggests that the Authority considers all three constituent authorities Parental Leave policies and adapts to suit their purpose. The Panel are happy to support this process if helpful.

2.3. These recommendations were discussed by Members at a briefing with SW Councils in February 2026 and broadly accepted. The main changes proposed are a freeze on the Basic Allowance for two years to bring Allowances closer to the national average and a small reduction in the Deputy Chair Allowance for the same reason. In addition, SW Councils have recommended introducing a Parental Leave policy. It is proposed that this is implemented from April 2026.

3. PROPOSED ALLOWANCES

3.1 Basic Allowance

The Basic Allowance is payable in recognition of time devoted by Members, including dealing with correspondence; attendance at meetings; training; conferences and workshops and incidental costs such as the use of their private telephone and postage. The basic allowance proposed for 2026/27 is £3,274.20 and will continue at the same level in 2027/28.

3.2 Special Responsibility Allowances

Special Responsibility Allowances (SRAs) are payable to Members who have been given significant responsibilities based on the multipliers set out below. In line with the SW Councils Report the SRAs will be as follows

	SRA Multiplier	Special Responsibility Allowance	Combined Allowance
Chairperson of the Authority	2 x basic allowance	£6,548	£9,822
Deputy Chairperson of the Authority	1.25 x basic allowance	£4,093	£7,367
Chairperson of the Planning Committee	1.5 x basic allowance	£4,911	£8,185
Chairperson of the Standards Committee	.25 x basic allowance	£819	£4,093

3.3. DEPENDENTS' CARERS' ALLOWANCE

The Authority's Scheme of Members' Allowances includes a Dependents' Carers' Allowance. This type of allowance is intended to reimburse some of the expenses of arranging child or adult dependent care incurred by a Member when carrying out specified duties, such as attending meetings. Provision for this allowance is part of our wider commitment to encourage greater diversity of Membership of the Authority and will remain.

3.4. MILEAGE AND SUBSISTENCE CLAIMS

Mileage allowance rates are paid to Members and staff in accordance with the Authority's Green Travel Plan and are not part of this review.

Levels of subsistence allowances for Members and staff (overnight expenses, lunches etc) are broadly based on the movement of indices provided by others, such as the Consumer Price Index, and the scheme provides flexibility for allowances to be updated as necessary. The current levels of subsistence allowances are set out in the attached Scheme of Allowances

4. CONCLUSION

Members are recommended to support the 10 recommendations and ask the Head of Enterprise and Operations to; incorporate into budget setting, modify the Scheme of Allowances to reflect the recommendations and introduce a parental leave policy. It is anticipated that the freeze on allowances and reduction in Deputy Chair Allowance will result in a modest saving of approximately £3,500p/a in 2026/27 and similarly 2027/28 (depending on the level of pay award).

**EXMOOR NATIONAL PARK AUTHORITY
SCHEME OF MEMBERS' ALLOWANCES 2026/27**

1. INTRODUCTION

Exmoor National Park Authority's scheme provides for payment of: -

- A **Basic Allowance** which is a flat rate payable to each Member.
- A **Special Responsibility Allowance** for Members undertaking additional roles as defined by the Authority.

2. GENERAL POINTS

The term "Member" in these notes means a Member of the Exmoor National Park Authority.

Members have the option of not claiming all or part of any allowance. The Head of Enterprise and Operations must be notified in writing if a Member chooses this option.

All enquiries relating to Members allowances should be made to our Member Services Team (Tel 01398 323665) or e-mail committees@exmoor-nationalpark.gov.uk.

3. BASIC ALLOWANCE: -

- Is payable to all Members.
- Is £3,274.20 per annum from 1 April 2026, payable in arrears in monthly instalments. This is paid automatically (unless a Member has opted not to receive it in whole or in part) and Members do not need to claim it.
- Recompenses Members for time devoted to their work as a Member and is intended to cover
 - preparation for and attendance at Authority, committee, sub-committee, panel and working group meetings (including travel time to and from meetings)
 - preparation for and attendance at seminars, conferences and training sessions
 - representing the Authority on "outside organisations"
 - dealing with correspondence
 - single Member duties
 - other incidental costs for which no other specific provision is made, including use of Member's home
- Adjustments to the annual Basic Allowance are linked to staff cost of living pay awards) (*except in 2026/27 and 2027/28 when Allowances are frozen*)
- Where the Member's term of office begins or ends at any time other than the start of the financial year, they are entitled to the appropriate proportion of the annual allowance.

4. **SPECIAL RESPONSIBILITY ALLOWANCE: -**

- Is payable in addition to the Basic Allowance.
- Is payable to Members who have been given significant responsibilities e.g. Chairperson, Deputy Chairperson and Chairperson of the Planning Committee.
- Is allocated on the degree of responsibility and upon the perceived call on the Member's time, as agreed by the Authority, with no Member receiving more than one Special Responsibility Allowance at any one time.
- Is paid in arrears in 12 equal instalments automatically (with no need for the Member to claim) and where applicable is apportioned for part year entitlements.
- Is intended to cover: -
 - significant additional work preparing for meetings
 - meetings with officers
 - meetings with fellow chairmen
 - acting as the spokesperson for their area of special responsibility
 - dealing with correspondence
 - visits directly connected to the performance of a Special Responsibility Allowance, e.g. official openings, fact finding visits
- Does not include any element for travel expenses, which are claimable in the normal way for any Special Responsibility Allowance duty.
- Is banded on multiples of the basic allowance to reflect the work and responsibilities that have to be undertaken and will be paid as follows: -

Chairperson of the Authority	2 x basic allowance
Deputy Chairperson of the Authority	1.5 x basic allowance (Amend to 1.25 x basic allowance)
Chairperson of the Planning Committee	1.5 x basic allowance
Chairperson of the Standards Committee	.25 x basic allowance
Chairperson of the Exmoor National Park Forum	.5 x basic allowance

- To cater for changes in circumstances that can occur during the year and to ensure that no individual cases of exceptional hardship are experienced, the Chief Executive and the Head of Enterprise & Operations in consultation with the Chairperson of the Authority can agree Special Responsibility Allowances temporarily for individual Members as considered necessary.

5. **DEPENDENTS' CARERS' ALLOWANCE**

5.1 Subject to paragraphs 5.2 and 5.3, Dependents' Carers' Allowance may be claimed where a Member arranges paid care in respect a spouse/partner, child or parent, or a person living with you in the same household (but not as an employee, tenant, lodger or border), or someone who is involved in an emergency where you are the only person who can help.

5.2 Payment of DCA is: -

- claimable for any **approved duty**, and for attending meetings or events covered by a **special responsibility payment**;

- payable for the duration of the meeting or event attended, plus travelling time to and from the meeting.
- paid on the basis of the actual expenditure incurred, subject to a maximum hourly rate and a maximum annual allowance, as specified in Appendix 2.
- not payable where a Member already receives a carer's allowance from the Department for Works and Pensions.
- not payable where the care provided is by a parent of the dependent, a person who is part of the Member's household or someone under 16.
- claimed monthly on the Members' claim form.

5.3 All claims for DCA must be supported by receipts.

6. TRAVEL ALLOWANCE

- Current rates are shown in Appendix 2.
- Can only be claimed for an approved duty (which is set out in Appendix 3) or one covered by a Special Responsibility Allowance.
- Should be claimed promptly at the end of each month on the Members' claim form.
- For official journeys outside Somerset and Devon see policy as set out in Appendix 2.
- Train fares are normally reimbursed at the standard class rate. Members eligible for a Railcard who regularly use the train for Authority business may reclaim the cost of the railcard.

NB The Member Services Team can obtain pre-booked tickets for Members; such advance bookings attract cheaper fares and reserved seats.

- Wherever possible, Members should share transport.
- Taxi fares will be reimbursed in exceptional circumstances on production of receipts.
- Expenditure on tolls, parking fees, etc may be claimed for re-imburement on production of receipts.
- Members are advised to check the position with their insurer to ensure they have adequate vehicle insurance cover in place to include use of their vehicle for Authority business.

7. SUBSISTENCE ALLOWANCE

- Is claimable for the actual cost of the meal or overnight expenses (excluding alcoholic drinks) up to the same maximum set out for staff which is updated annually. Current rates are shown in the attached Appendix 2.
- Subsistence claims should not include receipts for the purchase of alcoholic drinks.
- Is claimable for any approved duty or Special Responsibility Attendance exceeding 4 hours which spans the agreed mealtime periods where additional expenditure is incurred.

- Should be claimed promptly at the end of each month on the Members' claim form and receipts must be attached to support the claim. Claims made without proof of expenditure will only be paid in special circumstances and will be referred for the approval of the Head of Enterprise and Operations in consultation with the Chairperson or Deputy Chairperson of the Authority.
- Is not claimable if a meal is provided free of charge.
- For special circumstances the Head of Enterprise and Operations can agree allowances in excess of the maximum where this is considered necessary and appropriate.

8. **NON-CLAIMABLE DUTIES**

- For the avoidance of doubt, the following duties are **not** approved for the purpose of claiming travel or subsistence allowances: -
 - Single Member duties
 - Attendance at Parish Council meetings
 - Attendance at any committee, panel or working group meetings to which a Member has not been appointed, unless as a previously named substitute

9. **PAYMENT OF ALLOWANCES**

- Basic Allowances and Special Responsibility Allowances are paid automatically monthly after completion of: -
 - Written undertaking to comply with the Code of Conduct for Members
 - Declaration of interests
 - Tax, National Insurance and Bank detail pro-formas

These allowances are treated as imbursements and subject to Tax and National Insurance Contributions under PAYE regulations.

- Travel and subsistence must be claimed monthly on the Members' Claim Form. Mileage Allowances are taxed according to the profit element which is calculated by comparing the amounts paid per mile with the Inland Revenue's Authorised Mileage Rates. Reimbursement of subsistence and other expenses incurred (car park fees, tolls, taxis etc) should not give rise to a tax or national insurance contribution liability as there is no profit element involved.
- Fuel receipts which predate the dates of travel should be attached to the monthly mileage claim form in order that VAT can be reclaimed on the expenses paid.
- Claims must be submitted monthly. Claims not received by the Member Services Team by the 5th day of the following month will not be paid that month.
- A supply of claim forms can be obtained from the Member Services Team.
- Allowances must not be claimed where the Member is entitled to receive payment from another body for the same duty/activity.
- Payments are made through Somerset Council which provides a payroll bureau service to Exmoor National Park Authority.
- Payment has to be made directly into a Bank or Building Society account.

- Members can request a PAYE code from the Inland Revenue for the taxable payments, otherwise payments will be taxed at the basic rate of tax. Some Members may be able to obtain an exemption card for national insurance. Some female Members may be able to obtain a reduced rate certificate (married women or widows). Members seeking advice on the national insurance calculation matters should contact their tax office or the Head of Enterprise and Operations.
- The Authority regularly reviews expenditure on Members Allowances to ensure the budget is not overspent. In order to assist with the monitoring of the budget Members are asked to submit claims monthly, no matter how small.
- Claims older than 2 months will be referred for the approval of the Head of Enterprise and Operations in consultation with the Chairperson or Deputy Chairperson of the Authority and therefore payment may be delayed or refused.

10. **UNEMPLOYMENT PAY and STATUTORY SICK PAY**

- Members who are unemployed normally do not lose entitlements to unemployment benefit as a result of receiving a Basic Allowance or Special Responsibility Allowance, even though the earnings rule may be exceeded. Members entitled to Disability Benefits may find this entitlement is affected. In such cases Members should clarify the situation with their Tax Office.
- Members are regarded as “employees” under the Social Security and Housing Benefits Act 1982 and are entitled to receive sick pay for the first 28 weeks of sickness a year. If Members wish to pursue claims for sickness benefit, the period of sickness should be in excess of 3 consecutive days and the Member Services Team must be given prompt notification of sickness.



**EXMOOR NATIONAL PARK AUTHORITY
TRAVEL AND SUBSISTENCE**

APPENDIX 2

1. **MILEAGE RATES** (up to 8500 miles per annum after which reduced rates apply) for journeys within Somerset and Devon, and between Members' homes and Dulverton: -
A flat rate allowance: **45p**, Passenger supplement: **5p** per passenger per mile
The rate for use of a motorcycle is 24p per mile.

2. **JOURNEYS OUTSIDE DEVON AND SOMERSET** For journeys outside Devon and Somerset Members should use public transport whenever possible and appropriate. Recognising that there are situations when it would be more appropriate to travel by private vehicle the rate of **35p** per mile is payable unless a case can be made for payment of the full mileage rate and this is subject to PRIOR approval by the Chairperson or Deputy Chairperson of the Authority. Travel by car can be either by the use of a hire car or by the payment of the normal mileage rates for the journey. Situations where such prior approval is appropriate are on the grounds of: -

- sustainability where two or more people are sharing a vehicle
- inadequacy where public transport is not available or the journey is too time-consuming involving changes of trains and taxis
- economy where the costs of using public transport are significantly greater, overnight stays would be avoided, etc.
- efficiency where savings in staff and Members time could justify the payment of the full rate

NB Members must ensure that they have adequate insurance cover for journeys made by them in respect of Exmoor National Park Authority business.

3. **SUBSISTENCE ALLOWANCES**

Breakfast	£9.00	Claimable if away from normal place of residence for more than 4 hours before 11.00am.
Lunch	£12.40	Claimable if away from normal place of residence for more than 4 hours including the lunch time period of 11.30am and 2.30pm.
Tea	£4.90	Claimable if away from normal place of residence for more than 4 hours including the period 3pm to 6pm and cannot be claimed if Evening Meal Allowance is also claimed.
Dinner	£15.90	Claimable if away from the normal place of residence more than 4 hours, ending after 7pm and cannot be claimed if tea is also claimed.
Overnight	£145.00	Claimable if away overnight from normal place of residence for overnight accommodation including breakfast.
Out of Pocket	£5.80 per nt £23.25 per wk	Claimable for residential courses and conferences.
Receipts must be submitted to obtain subsistence allowances up to maximum allowances above.		
Dependents' Carers' Allowance Hourly rate paid up to the national living wage Maximum annual allowance (equivalent to 100 hours per Member per year)		Up to £12.21/hr from 1/4/25 £1,221

Notes: Members will be taxed at their marginal rate for the cost of travelling between home and Exmoor House. Reimbursement of all other receipted subsistence and other expenses should not give rise to a tax or national insurance liability.

**EXMOOR NATIONAL PARK AUTHORITY
LIST OF APPROVED DUTIES FOR THE PAYMENT OF
TRAVEL AND SUBSISTENCE ALLOWANCES**

Each of the following duties shall be regarded as authorised by the ENPA: -

- Attendance at any
 - Exmoor National Park Authority meeting
 - Meeting of any Authority Committee or Sub Committee to which the Member is formally appointed by the Authority or specifically invited by the Chairperson
 - Meeting of the Planning Committee where the Member is not formally appointed but where the Member wishes to address the Committee on an item of business being considered at that meeting
 - Working group or panel meetings to which the Member has been appointed by the Authority
 - “ad hoc” meetings and site visits set up by the ENPA or its committees when attending as an appointed Member.
 - Association of National Park Authorities meetings as agreed by the Authority.
- The undertaking of any duty associated with the ENPA or its committees and sub-committees, including briefing sessions, site visits, meetings with outside bodies or individuals, by
 - the Chairperson and Deputy Chairperson of the Authority
 - the Chairperson of the Planning Committee
 - the Chairperson of the Standards Committee
 - the Chairperson of the Exmoor National Park Forum
- Attendance on Authority, committee and sub-committee tours of inspection and at Members' conferences or seminars where formally appointed by the ENPA
- Attendance as the ENPA's nominee or representative at meetings associated with approved bodies
- Attendance at Open Days, official ceremonies where the Member is performing a specific function
- Attendance at any approved conference where appointed by the ENPA or a committee or sub-committee.
- Any other attendance for which prior approval has been given by the Chairman or Deputy Chairman of the ENPA

NB A duty cannot be approved, in retrospect, for the purpose of paying allowances.



INDEPENDENT REVIEW

EXMOOR NATIONAL PARK AUTHORITY
BOARD MEMBERS' ALLOWANCES
SCHEME

December 2025

EXECUTIVE SUMMARY

In 2025 Exmoor National Park Board Authority (“the Authority”) commissioned an Independent Review of their Allowances Scheme. The Review was carried out by an Independent Panel (“the Panel”) who were asked to produce recommendations on the Scheme, and these are summarised below. It is not the role of the Panel to consider budgetary pressures although the Panel recognises that the financial pressures on national parks are continuing and believe Members will wish to take this into account in considering the recommendations outlined below:

RECOMMENDATION 1: the Basic Allowance for 2026/27 and for 2027/28 be frozen at the 2025/26 level of £3,274.21 and then updated from April 2028 in line with the staff pay settlement as outlined later in this report.

RECOMMENDATION 2: only one Special Responsibility Allowance should be payable per member (at the highest rate applicable).

RECOMMENDATION 3: the Chair should continue to have an allowance that is based on a multiplier of 2x Basic Allowance which means the Chair’s Allowance remains at £6,548.42 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

RECOMMENDATION 4: a multiplier of 1.25 Basic Allowance be introduced for setting the Special Responsibility Allowance of the Deputy Chair. This results in a Deputy Chair’s Allowance of £4,092.76 in 2026/27 and 2027/28 (if the recommendation on the Basic Allowance is accepted).

RECOMMENDATION 5: the Chair of Planning should continue to have an allowance that is based on a multiplier of 1.5x Basic Allowance which means the Chair of Planning’s Allowance remains at £4,911.31 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

RECOMMENDATION 6: the Panel suggests that Exmoor National Park Authority may wish to consider merging the roles in Deputy Chair and Chair of Planning in future.

RECOMMENDATION 7: the Chair of Standards should continue to have an allowance that is based on a multiplier of 0.25x Basic Allowance which means the Chair of Standard’s Allowance remains at £818.55 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

RECOMMENDATION 8: in line with existing arrangements, the Basic Allowance (and therefore the SRAs linked to the Basic Allowance) should be automatically updated each year for inflation in line with the National Joint Council for Local Government Services Green Book increase applied to staff salaries but that:

- (iv) This increase should be based on the settlement for the previous year.
- (v) Where a flat rate rather than a % increase is agreed the increase should be based on the % increase applied in the award to Officers’ expenses.

- (vi) **Given the recommendations on the Basic Allowance this uplift should not be applied until the financial year 2028/29 but then should be applied every year until a new fundamental review of allowances takes place.**

RECOMMENDATION 9: In relation to dependent care that the Scheme should:

- (iii) **continue to allow members to claim for dependent care and that the amount claimable should be a maximum of 25% above the prevailing national living wage.**
- (iv) **the Authority should do more to raise awareness and promote the availability of the allowance particularly as part of the package to attract members.**

RECOMMENDATION 10: a Parental Leave scheme should be introduced with the objective of the policy being *‘to ensure that insofar as possible Members are able to take appropriate leave at the time of birth or adoption, that both parents are able to take leave, and that reasonable and adequate arrangements are in place to provide cover for those in receipt of Special Responsibility Allowances (SRA) during any period of leave taken’.*

The Panel suggests that the Authority considers all three constituent authorities Parental Leave policies and adapts to suit their purpose. The Panel are happy to support this process if helpful.

1. Introduction

- 1.1. Exmoor National Park Authority (the Authority) is a body corporate and as such is required to have a scheme of allowances.
- 1.2. As required by the Environment Act 1995 and the Local Authorities (Members' Allowances) (England) Regulations 2003, the National Park Authority, makes a scheme for the payment of allowances to Members.
- 1.3. These Allowances are set under *The Local Authorities (Members' Allowances) (England) Regulations 2003*.
- 1.4. Under the regulations the Authorities must not rely on just adjusting allowances in line with an index for longer than four years so need to review their scheme more fully within this timeframe. National Park Authorities are not required to set up their own Independent Remuneration Panel to carry out a review but may conclude that setting up a Panel to provide some external, independent advice is appropriate.
- 1.5. The Authority decided to appoint a Panel to provide advice and recommendations. The Panel members are:
 - Bryony Houlden: Chief Executive of South West Councils. She is currently a member of several Independent Remuneration Panels including Devon County Council, North Devon Council and Somerset Council, She has also advised Devon and Somerset Fire and Rescue Authority on their allowances.
 - Baan Al Khafaji: Retired Director Exeter City Council and former Chairman of the Solicitors in Local Government Group for the South West region. She worked closely with the Exeter Independent Remuneration Panel.
 - Karen Stone: Retired Deputy Chief Executive, SW Councils. She chaired the Mid Devon Council Independent Remuneration Panel and led the development of a South West survey of Members' Allowances to aid benchmarking by Panels.
- 1.6. Whilst the National Park is not required to set up a Panel they are required under the regulations to have regard to the recommendations made by any Independent Remuneration Panel in relation to any local authority that nominates Members to the Authority. In the case of Exmoor National Park Authority the nominating authorities are: Devon County Council, North Devon Council and Somerset Council. The Panel has taken account of the Schemes for all these Councils; these considerations have been aided by membership of their Panels by a member of the Exmoor Panel.
- 1.7. The Panel has also taken account of Remuneration Schemes across the South West as brought together in the annual SW Councils survey. Benchmarking information has also been obtained from websites and with input from Exmoor National Park staff in relation to other English National Parks.

- 1.8. In developing the recommendations, the Panel was helped by input from Members. Sixteen out of twenty-two Members submitted responses to a questionnaire about the current Scheme. A range of different types of Members responded so that Council, Parish and Secretary of State appointees were all represented in the results. Nine Members were invited to be interviewed in more detail including the Chair, Deputy and Chairs of Planning and Standards. Again, there was a spread of interviews between Council, Parish and Secretary of State appointees. The Panel was grateful to all those in completing the questionnaire and providing interview evidence for their helpful and informative responses.
- 1.9. In undertaking the review and preparing this Report the Panel was grateful for the excellent and helpful support of Claire Calliste, Democratic Support Officer, Exmoor NPA and general support from Kelly-Anne Phillips and Jean Painter, SW Councils. This support helped save considerable time in undertaking the review.

2. Background

- 2.1. Exmoor was designated as a National Park in 1954. Since 1997 the co-ordination of work to achieve National Park purposes in the area has been undertaken by Exmoor National Park Authority as a free-standing authority. It is one of 10 National Parks in England; its purposes set out in the Environment Act 1995 are to:
 - To conserve and enhance the natural beauty, wildlife and cultural heritage of the National Park;
 - To promote opportunities for the understanding and enjoyment of the special qualities of the Parks by the public.
- 2.2. In carrying out these purposes the Authority has a duty to seek to foster the economic and social well-being of local communities within the national parks.
- 2.3. All planning applications within the National Park area are determined by the National Park Authority. Planning policies are there to ensure both rural prosperity and the protection and enhancement of the special character of Exmoor. It produces a five-year Management Plan (Partnership Plan) and State of Park report.
- 2.4. As set out in the Natural Environment and Rural Communities Act 2006, Schedule 1 Exmoor NPA has 22 Members, made up of:
 - 12 x Local Authority Members:
 - 8 x Somerset Council
 - 2 x Devon County Council
 - 2 x North Devon District Council
 - 10 x Secretary of State Appointments:
 - 5 x Parish Council – nominated by Parish and Town Councils and appointed by the Secretary of State
 - 5 x Secretary of State - directly appointed

- 2.5. The role of members is to set a strategic direction for the National Park Authority, sign off financial documents and provide a link to the local community. The Secretary of State Members are selected for their ability to represent a wider national viewpoint and for their specialist experience in relation to the particular character of the National Park.
- 2.6. Exmoor National Park's budget is around £2.9 million revenue grant from Defra (2025/26), it is due to receive a one-off capital allocation from Defra of £1.4m in 2025/26 and generates around £3m in other grants and income.
- 2.7. As with other parts of the public sector the National Parks have seen a reduction in baseline funding over the years as illustrated below.

	2024-25 (baseline)	Reduction	2025-26 (baseline)
Broads	£ 3,414,078	-£ 280,058	£ 3,134,020
Dartmoor	£ 3,825,865	-£ 313,837	£ 3,512,028
Exmoor	£ 3,211,532	-£ 263,443	£ 2,948,089
Lake District	£ 5,589,927	-£ 458,544	£ 5,131,383
New Forest	£ 3,251,501	-£ 266,722	£ 2,984,779
North York Moors	£ 4,381,726	-£ 359,435	£ 4,022,291
Northumberland	£ 2,672,927	-£ 219,261	£ 2,453,666
Peak District	£ 6,698,847	-£ 549,509	£ 6,149,338
South Downs	£ 10,486,201	-£ 860,187	£ 9,626,014
Yorkshire Dales	£ 5,229,801	-£ 429,003	£ 4,800,798
	£ 48,762,405	-£ 4,000,000	£ 44,762,405

2.8. The Authority currently has a staff of 55 FTE and around 20 – 25 project staff.

2.9. The structure supporting the Authority’s work is:

- Full Authority meetings.
- A supporting committee structure comprising:
 - The Planning Committee
 - Standards Committee
 - Exmoor Forum – [*NB given the changes that the Panel understand has been made to these meetings the Panel has not considered this Forum in looking at Special Responsibility Allowances*].

3. Terms of Reference

3.1. The Panel was asked to consider the current structures for board members, including:

- The Basic Allowance
- Special Responsibility Allowances
- Dependent Carers Allowance
- Annual uplift measure.

3.2. The Panel also asked members in the questionnaire about a Parental Leave policy.

4. Methodology

4.1. In producing the Report, the following have been considered:

- i. The Local Authorities (Members’ Allowances) Regulations 2003.
- ii. The current Exmoor National Park Board Authority allowances scheme;
- iii. The allowances schemes for the constituent authorities: Devon, North Devon and Somerset Councils;
- iv. Evidence obtained directly from members all of whom were invited to complete a questionnaire and interviews with some members;
- v. Benchmark data on current National Park allowances schemes across England;
- vi. Guidance: *A practical guide for those involved in the work of Independent Remuneration Panels* produced by SW Councils.

5. Basic Allowance

5.1. The current Basic Allowance from 1 April 2025 is set at: **£3,274.21** per annum. This was uplifted in line with the current policy of uprating in line with staff pay (NJC Green Book Pay).

5.2. The Basic Allowance is “*intended to recognise time commitment. It is also intended to cover incidental costs*”. The Basic Allowance paid “*must be the same*” for every member and it cannot be based on measures such as attendance at meetings or any judgement on a member’s contribution to the work of the Authority.

- 5.3. In setting the level of allowances the Guidance suggests an approach is to consider the rate at which, and the number of hours for which, councillors ought to be remunerated – with an important emphasis on some element of the work continuing to be voluntary – the “*public sector ethos*”. This “*public sector ethos*” must be balanced against encouraging participation and ensuring that financial loss is not suffered.
- 5.4. There is no set approach or amount recommended to take account of the “*public sector*” element. Some Schemes have adopted a public sector discount approach when setting allowances. Where a discount is applied these range up to 40% in the most recent survey undertaken by SW Councils.
- 5.5. In the survey members were asked to indicate the average number of hours per month they spend on Authority business (excluding any role for which they were paid a SRA). Answers varied considerably from five hours to twenty- five hours a month. The average was 14.21 hours a month the median 14.5 hours.
- 5.6. Members were also asked about the average number of hours per month they spent on business which is undertaken representing both their Council (or other organisation if a SoS appointee) and the Authority such as attendance at Parish Council meetings. The answers varied extremely widely from 0 to 140 hours with the average at 19.88 and the median at 8 hours.
- 5.7. The survey asked Members whether they thought the Basic Allowance was currently at the right level. 90% of respondents agreed it was, one thought it was too high. There were some useful and insightful comments from the survey and interviews including:
- *When I compare the time spent with the allowance that I get as a Somerset Councillor which uses the same rationale then it seems right.*
 - *It is too high. ENPA has seen years of financial cuts, pain and staff losses - but its Members have escaped scot free.*
 - *does not reflect of the value of my work, technical expertise or experience. ... it costs me lost income to be a member of ENPA... that is the decision I have made to contribute my time to a public institution.*
 - *a reasonable allowance for the time spent on ENPA and comparable to other national parks*
 - *this level of allowance is appropriate, given the amount of time that I commit to this role, and the level of expert skills, knowledge and experience that I have that is relevant to the discharge of NPA roles.*
 - *If DEFRA and the NPA 'family' are going to realise their ambitions to appoint a wider and more diverse range of applicants and Members of NPA Boards, then this level of allowance is at the lower end of what should be paid. The current level of allowance for ENPA and more widely across the NPAs in England and Wales can I think be prohibitive for those of working age and in full time employment. To discharge this role you either need a supportive employer who would give you the time off to do the role or you'd have to negotiate to go down to less hours per week.*
 - *I am very happy to make this commitment, and to give my time in kind, but not everyone is in position to do so! This needs to be seriously addressed. Otherwise NPA Boards will continue to be weighted towards retired individual and/or those*

who can financially afford to give their time in this way. This issue could be addressed by having smaller Boards (as recommended in the Glover Review) with Members receiving an enhanced level of allowance.

- *I do not think this needs to be increased except in line with the national staff pay award*
- *members allowances is a tricky subject, everyone gets very embarrassed but need to ensure that financial reasons does not prevent people putting their names forward if we want a balanced membership.*
- *Important to attract range of members, both in diversity and those living in and outside the park*
- *Lack of turnover of members need to encourage more diversity and ‘new blood’*

- 5.8. In looking at how to establish an appropriate Basic Allowance benchmarking is frequently used. This can be done in two ways. First the benchmark information from constituent authorities. The Basic Allowance in the three constituent authorities, Devon County Council, North Devon District Council and Somerset Council are respectively: £15,250; £5,671 and £16,651 (NB District Councils allowances are always substantially lower than County/Unitary authorities given the different nature of those authorities).
- 5.9. The Guidance does not specifically suggest that this is an appropriate benchmark group given the different nature of the activities and business, but it is a useful background figure.
- 5.10. A more relevant benchmark group is other National Parks. Data has been collected from websites in relation to the other Parks, this is as up to date as possible. We have been grateful for help in tracking down this data from Exmoor officers.

	England National Parks: Basic Allowance
Average	£2,750
Median	£2,917
Range	£1,046-4,110

Figures include ENPA

- 5.11. The Panel found the benchmarking information helpful. They noted the considerable range of Basic Allowances across the ten English National Parks. In comparison with the benchmark group Exmoor National Park Authority members receive the third highest allowance, above both the average and the median.
- 5.12. The Panel sought to understand whether there were very different functions carried out by different National Parks but their objectives are all the same. Exmoor is the second lowest funded as set out in the grant table above, but the Panel is of the view that this would not mean a less onerous workload for members, indeed it could be argued it makes their role in setting strategic direction and priorities even more important. One member in their interview explained they had been the member of another National Park and in their view

whilst the size of Parks might vary fundamentally the Authority had the same job to do and the same difficult issues

- 5.13. Either instead of or alongside benchmarking some Panels adopt a formula using information about the hours worked by members and local wage data.
- 5.14. In North Devon District Council and Devon County Council a similar formula is used: X hours per week (worked by members as reported in survey) minus 33% public sector discount multiplied by £xx per hour as the average gross hourly earnings in North Devon or in the case of Devon earnings for full-time employees in Devon (Office for National Statistics) less 33% public sector discount X hours adjusted for part time hours of members.
- 5.15. ONS data(provisional for 2025) on gross weekly earnings for full-time employees in April 2025 is: South West £728.70; Somerset £708.30; Devon £678.30 [Employee earnings in the UK - Office for National Statistics](#).
- 5.16. As the majority of Exmoor National Park lies in Somerset the Panel have decided in considering a formula to use the figure of £708.30 and have then assumed a 37 hour week (as the 'normal' for local authorities). This gives an hourly rate of £19.14. Applying this to the median hours reported by members of 3.34 (14.5 a month x12÷52) gives a figure of £63.92. The Panel have then decided that the public sector discount used in Devon and North Devon of 33% should be applied. This gives a figure of £42.83 per week or £2,227.16 pa.
- 5.17. It is not the role of the Panel to consider budgetary pressures although budget concerns and austerity clearly provide a backcloth to the Report and its conclusions. The Panel has noted that there was not a strong push by Members for the Basic Allowance to be substantially uprated. There was suggestion from a member the Basic Allowance should be cut and the Panel has considered this option to bring the Authority closer to the average/median of the other National Parks or to bring it closer to the figure derived from the wages formula set out above.
- 5.18. However, the Panel was mindful that working with benchmarking can lead everyone to look to the average or median and it is important to make sure that this is balanced with other factors particularly the role and important responsibilities of members in setting the strategic direction and promoting the work of Exmoor National Park. They also considered the need to ensure allowances are set at a level which do not exclude participation by deterring would-be Members from joining. The Panel believe that is important that the Authority has access to committed and talented members who reflect their community.
- 5.19. **Recommendation 1: Taking all of this into account all the information set out above the Panel recommends that the Basic Allowance for 2026/27 and for 2027/28 be frozen at the 2025/26 level of £3,274.21 and then uprated from April 2028 in line with the staff pay settlement as outlined later in this report.**

6. Special Responsibility Allowances

- 6.1. Special Responsibility Allowances (SRAs) are payable to those members who have significant additional responsibilities.
- 6.2. The Regulations stipulate the grounds upon which an SRA can be paid but do not prohibit the payment of more than one SRA to any one member. It is often, though, the adopted practice to limit the number of SRAs payable to any individual Member to one. Within the South West authorities, the majority of schemes limit Members to one SRA. One of the reasons may be the view that Members only have so many hours in a day so if they are taking on one demanding role in addition to that of the basic councillor responsibilities then there is limited scope to effectively undertake other roles.
- 6.3. **Recommendation 2: Only one SRA should be payable per member (at the highest rate applicable).**
- 6.4. Under the current scheme a number of roles attract a SRAs. In line with policy adopted by many schemes a calculation of the appropriate rate is currently based on a multiplier of the Basic Allowance. The current allowances for 2025/25 are set out below:

Role	Multiplier	Allowance
Chair of the Authority	2 x Basic	£6,548.42
Deputy Chair	1.5 x Basic	£4,911.31
Chair of Planning	1.5 x Basic	£4,911.31
Chair of Standards	0.25 Basic	£818.55

- 6.5. In reaching recommendation on the way forward consideration has been given to benchmarking information from other English National Parks:

	Chair	Deputy Chair	Chair of Planning/ Development	Chair of Standards
Average	£6,212	£3,053	£2,838	£584
Median	£6,282	£2,195	£2,529	£533
Range	£3,925-£7,801	£1,949-£4,911	£1,078-£4,991	£400- £819 <i>NB only 3 National Parks including ENPA identified this as a separate allowance</i>

6.6. The benchmarking data shows that as with the Basic Allowance there is considerable variation across the National Parks and so the figures have to be treated with some caution. This is not just variation in amounts paid but what allowances are paid – for example some National Parks pay a SRA to the Chair of Resources and the Deputy Chair of Planning.

(i) **Chair**

6.7. The Authority Chair's Allowance is currently £6,548.42 on a multiplier of 2x the Basic Allowance. This is the fourth highest allowance when compared with the other English National Parks but as will be noted there is a substantial range of Chair allowances paid and the ENPA allowance is £336 above the average and £266.42 above the median and £1,252 below the highest paid Chair.

6.8. Not all other schemes have identified that they use multipliers in calculating the Chair's allowance but if this calculated on the figure for the actual allowances as compared with the Basic the multiplier ranges from x1.8 Basic Allowance to x3.75 Basic Allowance.

6.9. When asked about the allowance in the survey the majority of members agreed that the allowance level was about right and they recognised that the Chair did a lot of work. Some felt they did not know enough to answer and there were a couple of comments that x2 the Basic Allowance was a bit high but to counter that there was a suggestion x3 would be a fairer reflection of the work involved. Comments included:

- *I fully support this, given the level of responsibility and work that comes with this role.*
- *Lots of work involved so support this.*
- *I believe that the chair should be paid over and above the basic allowance. However, double the allowance does seem a little high.*
- *I do not feel this needs to increase. I'd say its about right*
- *3 times would seem more appropriate*

6.10. The interviews included the current Chair and two former Chairs and their evidence was very helpful in setting out the wide-ranging role of the Chair. Whilst some of the work described may not be a requirement but how the postholders chooses to undertake the role, the Panel were of the view that the Chair plays a vital and substantial role

6.11. Evidence suggests the role of the Chair will continue to have a high level of commitment and responsibility given the current challenges, and opportunities, facing the Authority.

6.12. **Recommendation 3: the Chair should continue to have an allowance that is based on a multiplier of 2x Basic Allowance which means the Chair's Allowance remains at £6,548.42 in 2026/27 and 2027/28 and then will increase in line with the**

recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).

(ii) Deputy Chair

- 6.13. The Authority Deputy Chair's Allowance is currently £4,911.31, a multiplier of 1.5x Basic Allowance. In looking at benchmarking evidence, the Deputy Chair receives the highest allowance of any English National Park, it is £1,858 above the average and £2,716 above the median.
- 6.14. Not all other schemes have identified that they use multipliers in calculating the Deputy Chair's allowance but if this calculated on the figure for the actual allowances as compared with the Basic the multiplier ranges from x0.5 Basic Allowance to x1.9 Basic Allowance. The Broads National Park is the only one paying more than 1.5x as a multiplier but they have a very low Basic Allowance (£1,046).
- 6.15. The Deputy Chair Allowances range as follows:
- £1,949
 - £1,963
 - £2,043
 - £2,132
 - £2,156
 - £2,235
 - £3,830
 - £4,500
 - £4,809
 - £4,911 (Exmoor)
- 6.16. The survey and interview responses were mixed, again some members felt they did not know enough to answer. Comments included:
- *There might need to be more of a differential with the Chair*
 - *Too high*
 - *This could be 1x basic, there isn't the demands of all the meetings with national bodies as much as the chair person,*
 - *Acceptable for the vice chair for the amount of time undertaken and the responsibility of having to cover for an absent chair if required.*
 - *I am not sure how much work the deputy chair undertakes compared to the chair so feel unable to answer.*
 - *Current incumbent makes a strong contribution because of knowledge and having been the Chair*
 - *Not as onerous as Chair of Planning*
 - *A senior member role, required to be involved in a lot of briefing*
- 6.17. The Deputy Chair is there to step in when necessary to substitute for the Chair although it is understood this happens infrequently. The Deputy Chair was previously the Chair and the Chair was the previous Deputy so there is a good understanding of the roles and this may effect how the roles are carried out. There was also evidence that a former Chair allowed their Deputy to undertake very little.

6.18. The Panel recognised this is a senior and important role. They also recognised the skills, knowledge and commitment of the current Deputy Chair. The view that he was making a strong contribution was made by several members in interview. However, in recommending the Allowance for the Deputy Chair, the Panel must look at the post not the person filling it at the current time. The Panel was of the view that this Allowance was one that was out of kilter in terms of the current multiplier of 1.5x Basic Allowance. They considered reducing to a multiplier of 1x Basic but on further reflection considered that it should be reduced to 1.25x Basic but that the Authority should consider whether it wishes to amalgamate this role with the chair of planning. Applying a multiplier of 1.25 still leaves the Deputy Chair role as the third highest remunerated of all the English National Parks.

6.19. **Recommendation 4: A multiplier of 1.25 Basic Allowance be introduced for setting the Special Responsibility Allowance of the Deputy Chair. This results in a Deputy Chair's Allowance of £4,092.76 in 2026/27 and 2027/28** (if the recommendation on the Basic Allowance is accepted).

(iii) Chair of Planning

6.20. The Chair of Planning currently receives an Allowance of £4,911.31 based on a multiplier of 1.5x Basic Allowance. In looking at benchmarking evidence, the Chair of Planning receives the highest allowance of any English National Park.

6.21. Not all other schemes have identified that they use multipliers in calculating the Planning Chair's allowance but if this calculated on the figure for the actual allowances as compared with the Basic the multiplier ranges from x0.75 Basic Allowance to x1.9 Basic Allowance. Again the National Park using the highest multiplier of x1.9 pays the second lowest allowance for this role at £1,963.

6.22. Based on the evidence from Members there was strong support for the Planning Chair to have an allowance and at this level., Planning was seen as often very sensitive and controversial and the number of applications was not seen as particularly relevant given how difficult some could be. The Panel asked for information about planning applications and comparisons with other English National Parks but concluded that this was not a key factor to consider.

6.23. Comments about the allowance included:

- *Planning committee requires lot of hard work*
- *Very important role – possibly more than Deputy Chair*
- *Been a growth in planning committee work*
- *The Local Plan review is coming up and will be a lot of work*
- *always difficult but needs lot of background reading*

6.24. The Panel believes the Planning Committee plays an important role and the Chair has to deal with challenging and often sensitive issues. On this basis the Panel have concluded

that the multiplier should continue at its current level, but the Panel did pick up suggestions that the Deputy Chair and Chair of Planning roles might be merged which would give further justification for an Allowance at this level.

- 6.25. **Recommendation 5: the Chair of Planning should continue to have an allowance that is based on a multiplier of 1.5x Basic Allowance which means the Chair of Planning's Allowance remains at £4,911.31 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).**
- 6.26. **Recommendation 6: the Panel suggests that Exmoor National Park Authority may wish to consider merging the roles in Deputy Chair and Chair of Planning in future.**

(iv) The Chair of Standards Committee

- 6.27. The Chair of the Standards Committee receives an Allowance of £818.55 which is 0.25x Basic Allowance. Only two other English National Parks pay a Standards Chair Allowance, and they pay £533 and £400.
- 6.28. The survey and interview responses mostly supported the allowance as being fair at this level recognising the committee does not meet regularly. Comments included:
- *Having held the role, I believe this is fair*
 - *Too high*
 - *The Committee meets infrequently so this is probably fair*
 - *Appropriate for responsibility*
 - *I would say this is the correct level*
- 6.29. The Panel concluded that whilst this is an important role the time commitment is not high given the infrequency of meetings but they also noted that they were told in interviews that the Chair of Standards gets involved in other discussions, so concluded the current multiplier of x0.25 was correct.
- 6.30. **Recommendation 7: the Chair of Standards should continue to have an allowance that is based on a multiplier of 0.25x Basic Allowance which means the Chair of Standard's Allowance remains at £818.55 in 2026/27 and 2027/28 and then will increase in line with the recommendation on uplift (assuming the Basic Allowance is set as per the recommendation above).**

(iv) Other roles

- 6.31. Other English National Parks pay different Special Responsibility Allowances depending on the committee structure they have adopted. The survey did not identify any additional roles that members thought should receive a SRA so the Panel is not recommending any additions.

7. Uprating mechanism

- 7.1. The Allowances have previously been subject to an annual uplift linked to staff (NJC Green book).
- 7.2. Of the 16 members who completed the survey, 13 supported the continuation of this approach. The members who commented otherwise suggested:
- *The contribution and efforts members put in varies hugely and is not akin to the consistent work staff members do and the need as an employer to remain competitive. An in line with inflation rise would suffice.*
 - *It should be linked to changes in DEFRA grant, not staff wages.*
 - *the member allowance is not a market rate for the role, nor a reflection of the skills and expertise required to perform it. Therefore, any comparisons or linkages to staff pay are spurious and misleading. Better to deal with the member allowance separately, using totally different criteria. Also note that staff receive benefits (pension etc.) which members do not.*
- 7.3. The Panel considered all these valid points but concluded that no approach was perfect. They concluded that whilst member allowances and their roles are different, linking to staff pay increases would help create a feeling of unity “*we are one team, all in this together*”. This approach is adopted in many other Allowances schemes.
- 7.4. **The Panel did note that there was a problem in timing when using staff pay in that very rarely (if ever) is the inflationary uplift agreed in time for implementation on 1st April of the year in question and this can add budgetary uncertainty. The Panel has therefore looked to adopt an approach that has been used elsewhere of the uplift relating to the previous year settlement.**
- 7.5. **Recommendation 8: in line with existing arrangements, the Basic Allowance (and therefore the SRAs linked to the Basic Allowance) should be automatically updated each year for inflation in line with the National Joint Council for Local Government Services Green Book increase applied to staff salaries but that:**
- (vii) **This increase should be based on the settlement for the previous year;**
 - (viii) **Where a flat rate rather than a % increase is agreed the increase should be based on the % increase applied in the award to Officers’ expenses;**
 - (ix) **Given the recommendations on the Basic Allowance this uplift should not be applied until the financial year 2028/29 but then should be applied every year until a new fundamental review of allowances takes place.**

8. Dependent Carers and Parental Leave

- 8.1. The Authority currently has provision for a Dependent Carers allowance of up to the national living wage with a maximum annual allowance of £1,221.
- 8.2. The rates are from 1 April 2025 are as follows:

	NMW Rate
National Living Wage (21 and over)	£12.21
18-20 Year Old Rate	£10.00
16-17 Year Old Rate	£7.55

8.3. The Panel considered information from the three constituent authorities. All three pay a dependent carers allowance.

- Devon: Can claim actual and necessary costs for period engaged up to £12.60 per hour
- North Devon: Equivalent to national living wage relevant to carer's age or national minimum wage if under age of 25
- Somerset: Payments are made on the basis of the reimbursement of actual expenditure incurred up to a maximum of three times the prevailing national living wage hourly rate for someone aged 25 or over

8.4. There was support in the survey for there to be an allowance for dependent carer costs. Comments included:

- *This feel appropriate and as an authority we should support carers*
- *If this assists in the attracting and retaining suitable candidates then would support this policy.*
- *This seems quite low for the additional expense of organising carers. I am concerned this deters people with young children, or with caring responsibilities, from becoming members of ENPA. Furthermore, this is likely to be a disadvantage to women, further diminishing the ENPA's ability to attract the best talent and properly represent the community.*
- *This is essential*

8.5. There were comments in the survey that members were unaware that they could claim for dependent care.

8.6. The Panel is of the view that this is an important allowance, supporting the ability to recruit a range of members. They believed tying to the national living wage could be too low to cover care costs, so are recommending a level slightly above that but not as high as allowed under the Somerset Council scheme.

8.7. **Recommendation 9: In relation to dependent care that the Scheme should:**

- (v) **continue to allow members to claim for dependent care and that the amount claimable should be a maximum of 25% above the prevailing national living wage;**
- (vi) **the Authority should do more to raise awareness and promote the availability of the allowance particularly as part of the package to attract members.**

- 8.8. The Panel also considered the issue of introducing a Parental Leave policy. All three constituent authorities allow parental leave. 56% of members supported such a policy in the survey commenting:
- *If this assists in the attracting and retaining suitable candidates then would support this policy.*
 - *In order to attract a diverse group of representation it is acceptable to allow for parental leave*
- 8.9. The comments that were less supportive included:
- *I am not sure how I feel about this being a separate policy given there is one main meeting a month and there is the ability to have a leave of absence that already covers a variety of situations.*
 - *No need. Meetings usually once a month so manageable around having a child - suggest exploring hybrid option for new parent to stay involved if they can.*
- 8.10. One member suggested that whilst it was unnecessary given the infrequency of meetings compared to other roles that they felt it could be beneficial in ‘signalling the ENPA's intent to attract younger members’.
- 8.11. The Panel agrees with the last comment that introducing such a policy gives a strong signal in relation to inclusivity.
- 8.12. **Recommendation 10: a Parental Leave scheme should be introduced with the objective of the policy being ‘to ensure that insofar as possible Members are able to take appropriate leave at the time of birth or adoption, that both parents are able to take leave, and that reasonable and adequate arrangements are in place to provide cover for those in receipt of Special Responsibility Allowances (SRA) during any period of leave taken’.**
- 8.13. **The Panel suggests that the Authority considers all three constituent authorities Parental Leave policies and adapts to suit their purpose. The Panel are happy to support this process if helpful.**

9. Other Issues

- 9.1. During the course of the review several members referenced the size of the Authority – with 22. Those comments suggested that the number was too high and if reduced would enable more appropriate (i.e. higher) allowances to be paid in return for a greater amount of responsibility for each member.
- 9.2. This issue is not within the remit of the Panel, but they did note that it seemed anomalous to have 22 members with a staff complement of 55. The Panel did no more than reflect on the comments and also reflected that if all members are contributing then this can be beneficial in hearing a wide range of views and potentially increasing the voice of Exmoor.

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

BIODIVERSITY DUTY REPORTING

Report of the Head of Climate, Nature and Communities

Purpose of Report: To present to Members the Exmoor National Park Authority Biodiversity Duty Report 'Delivering for Nature' for approval.

RECOMMENDATIONS: The Authority is recommended to:

1. APPROVE the Exmoor National Park Authority Biodiversity Duty Report
2. DELEGATE to the Chief Executive to make amendments to the final Report based on Member discussion

Authority Priority: The biodiversity duty report considers activities across all the Authority's priorities as enhancing biodiversity is relevant to all ENPA's objectives and part of a National Park's statutory purposes.

Legal and Equality Implications: The biodiversity duty was introduced through the Environment Act 2021 which requires all public bodies to consider what actions can be taken to conserve and enhance biodiversity.

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 carried out by the Authority is designed to have a positive impact on protected groups. This includes work 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: Compliance with the biodiversity duty is consistent with National Park purposes and so is not an additional duty or requirement. Preparation of the report has been carried out by staff funded from within the current medium term budget plan. No financial or risk implications have been identified.

Climate Response: The Report includes activities undertaken to mitigate and adapt to climate change.

1. Background

- 1.1. The Environment Act 2021 places a duty on all public bodies to consider what actions can be taken to conserve and enhance biodiversity. This could include actions on estates, in land management, or in policy making and decision taking. Public bodies must set policies and objectives to deliver actions to comply with the policy. As a National Park this is already a core part of our work and statutory purpose.

- 1.2. Local authorities and local planning authorities must publish a biodiversity report covering the first reporting period of 1 January 2021 to 1 January 2026, by 26 March 2026.
- 1.3. The objective is to document the policies in place and the actions carried out to comply with the biodiversity duty. It includes any actions on ENPA owned land and work that ENPA has supported as a partner. It is about communicating what ENPA is doing to improve the environment and to share best practice.

2. Preparation of the Biodiversity Duty Report

- 2.1. By law, the report must include the following details:
 - A summary of the actions ENPA has taken to comply with the biodiversity duty.
 - How ENPA plans to comply with the biodiversity duty in the next reporting period.
 - The actions ENPA has carried out to meet BNG obligations.
 - Details of BNG resulting, or expected to result, from biodiversity gain plans that have been approved.
 - How ENPA plans to meet BNG obligations in the next reporting period
- 2.2. The government guidance includes optional sections, such as details on how ENPA has raised environmental awareness and educated the community. These optional elements are incorporated within the material gathered to meet the mandatory requirements.
- 2.3. There was no template for the report, so the structure and presentation are to be determined by the Authority. The approach taken by ENPA has been to present the actions following the aims and objectives in the National Park Management Plan.

3. Future Reporting

- 3.1. Subsequent reporting periods must be within 5 years of the end date of the previous reporting period.
- 3.2. As National Park Authorities embed conserving and enhancing biodiversity across all operations, the national guidance allows for reporting against the National Park Management Plan, rather than producing a separate report.

Clare Reid
Head of Climate, Nature and Communities

Kate Lacey
Ecologist

February 2026

Appendix 1 Exmoor National Park Authority Biodiversity Duty Report

Delivering for Nature:

Exmoor National Park Authority's Biodiversity Duty Report

1 January 2021 – 1 January 2026

Background

The Environment Act 2021 introduced a statutory requirement for all public bodies to consider what actions can be taken to conserve and enhance biodiversity. This could include actions on estates, in land management, or in policy making and decision taking. Public bodies are required to set policies and objectives to deliver that action and to report every 5 years on their actions and activities to deliver this duty.

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. These statutory purposes, in particular the first, mean that the biodiversity duty is already embedded in all of ENPA's work. In pursuing these purposes, ENPA also 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. National Park Authorities are also increasingly being asked by Government to deliver on wider agendas including climate change, health and wellbeing, and equality, diversity and inclusion.

Colleagues work across teams to ensure that biodiversity is embedded in all that we do. ENPA is responsible for leading development of the statutory five year [National Park Management Plan](#) (NPMP) that sets out how the statutory purposes will be achieved along with national targets for nature recovery which includes the 30by30 target and achieving the outcomes of the Environmental Improvement Plan through the Protected Landscapes Targets and Outcomes Framework. ENPA's corporate strategy is based around delivery of the

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NPMP and sets out what the NPA will contribute towards this, including biodiversity objectives and targets. As the Local Planning Authority, ENPA is also responsible for producing the [Local Plan](#) and determining planning applications, including consideration of how biodiversity will be protected and enhanced. ENPA manages the rights of way and access network under delegated powers from the Highways Authorities. ENPA also manages three National Park Centres and the Pinkery Outdoor Education Residential Centre.

Exmoor National Park Authority's Estate

ENPA's Estate provides significant opportunities for delivering the Authority's biodiversity duty, as detailed below. ENPA currently owns just under 7% of the area of the National Park. This comprises mostly open moorland, along with nearly 600 hectares of woodland. The total area of the estate is 4,586 hectares. As well as this large land holding, the estate also includes a complex collection of buildings, comprising its head office – Exmoor House – National Park Centres, a Depot at Exford, an outdoor education centre at Pinkery, a historic farmstead, public toilets (set within public car parks), other historic assets and ruined buildings as well as a number of ancillary properties. Such a large estate is unusual amongst National Park Authorities within the UK, particularly for a small National Park like Exmoor. Much of the estate is tenanted. In 2023, a 20 year [Estate Strategy](#) was adopted to guide the future management and priorities for the estate.

The main purpose for ENPA's Estate is to deliver National Park purposes, in particular, Nature Recovery is a key ambition for ENPA's land and is expected to be a focus of ENPA's energy for decades to come. ENPA envisages delivering exemplar projects for nature recovery in terms of increased coverage of suitable habitats and better habitat connectivity within the estate and beyond its boundaries. These concepts will be developed in conjunction with other factors such as landscape character and the historic environment, so that the approach is holistic at its heart.

ENPA will develop environmental principles and guidelines for the management of the estate. It is important that the ENPA estate addresses the nature and climate crises by innovating and trialling new approaches and then sharing learning with other land managers and partners. The estate should be delivering public goods and integrated benefits through a natural capital approach; this includes providing health and wellbeing benefits. These objectives will be achieved through working in partnership with tenants, graziers, government agencies, private institutions and third sector bodies.

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Strategy and Targets

A new statutory [National Park Management Plan](#) for Exmoor was adopted in October 2025. This sets out challenging targets, linked to the Environment Improvement Plan and including 10 Protected Landscapes Targets (PLTOF). It also incorporates many of the targets set out in the [Exmoor Nature Recovery Vision](#) which was adopted in 2020. Exmoor National Park [Local Plan](#) policies also support meeting our biodiversity duty through the planning system.

ENPA is a supporting authority for the development of Local Nature Recovery Strategies. Officers inputted to the development of the Devon and Somerset LNRs including providing data and ecological expertise on Exmoor's priority habitats and species. Both LNRs were approved by ENPA for public consultation, following feedback from Authority Members.

The [Exmoor National Park Local Plan](#) was adopted in 2017 and provides the local policies to guide decision making for planning. It includes policies on conservation and enhancement of Exmoor's natural environment including protected wildlife sites and species.

The following sections set out how ENPA is fulfilling the biodiversity duty across the NPMP aims and objectives.

A A nature-rich landscape

The National Park Management Plan includes the objectives:

- *Exmoor's rich mosaic of wildlife habitats are enhanced, extended, well-connected, and resilient to climate change, 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 and diversity of species that can easily move across the landscape and adapt to a changing climate*

The Plan sets targets to ensure that at least 50% of the National Park is protected and managed for nature, contributing to national 30 by 30 targets. It also includes ambitious targets for habitat creation and enhancement, favourable management of existing priority habitat, bringing protected sites into favourable condition, promoting nature friendly farming, and supporting wilder nature recovery opportunity

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areas. It also sets targets to increase populations of priority species, bring back and boost native species, and control non-native invasive species.

The following are completed actions and planned actions to deliver these objectives.

Projects and programmes

Completed Actions	Planned Actions
<p>In 2021, the Government established the Farming in Protected Landscapes grant scheme as part of its agricultural transition plans following the UK's exit from the European Union.</p> <p>Since the commencement of the scheme on Exmoor a total of £2,438,527 has been allocated to farmers and landowners including funding for:</p> <ul style="list-style-type: none"> • 55 projects with an aim to reduce flood risk. • 27 projects targeted to protect and enhance rivers, streams and other water bodies. • 7 ponds have been created or restored. • 25 projects that aimed to improve understanding of carbon storage, carbon emissions and climate change impacts. • 2,634.34 ha were covered by projects to improve agricultural soil health. • 11.74 ha of trees outside woodland created. • 8,284 trees have been planted. • 5,248m of hedgerows have been planted. • 9,334m of hedgerows have been restored. • 436.46 ha of wildlife-rich habitat has been created or restored for biodiversity outside of Protected Sites. • 1.9 ha of new wetland has been created or restored outside of Protected Sites. 	<ul style="list-style-type: none"> • Complete delivery of the Farming in Protected Landscapes 2025/26 programme, the grant money (£520k) has all been allocated. • A strategy is being created for the extended FiPL scheme for the period 2026-2029 that aligns with the National Park Management Plan objectives and targets. This will help shape the grants that will be approved for this period.

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Completed Actions	Planned Actions
<ul style="list-style-type: none"> • 3,058.16 ha of wildlife-rich habitat has been managed for biodiversity outside of Protected Sites. • 0.28 ha of existing wetland has been managed for biodiversity outside of Protected Sites. • 19.2 ha of wildlife-rich habitat has been created or restored for biodiversity inside of Protected Sites. • 6 ha of new wetland has been created or restored inside of Protected Sites. • 770.33 ha of wildlife-rich habitat has been managed for biodiversity inside of Protected Sites. • 6 ha of existing wetland has been managed for biodiversity inside of Protected Sites. • 3,822.3 ha of favourable management in SSSIs. • 7 SSSIs are under favourable management. • 22.27 ha of land has been managed for invasive non-native species to preserve landscape features. • 10 projects targeted recovery of threatened species. • 92 projects have increased the resilience of nature friendly sustainable farm businesses. • 10 orchards have been created or restored. 	
<p>There are 3 Landscape Recovery Schemes in development on Exmoor. ENPA is closely involved in 2 of these, covering the majority of the Authority's land Estate.</p> <p>ENPA is leading development of the Reviving Exmoor's Heartlands scheme which covers around 12,000 hectares made up of a cluster of over 20 upland farms and moorland landholdings including large areas of common and ENPA's landholdings make up around one third of the project area. It comprises of a mosaic of moorland and farmland habitats including blanket bog, heathland, woodland, scrub and species rich grassland. Much of the area is designated as</p>	<p>Submission of the Reviving Exmoor's Heartland LRS bid in Spring 2026. If the LRS is accepted to progress into a 20-year delivery phase, the 'Reviving Exmoor's Heartlands' scheme aims to deliver:</p> <ul style="list-style-type: none"> • Heathland restoration • Mire restoration

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Completed Actions	Planned Actions
<p>SSSI although very little of this is currently in favourable condition. The scheme aims to deliver ambitious change through habitat restoration and creation, with better connectivity supporting more ecologically cohesive landscape.</p> <p>In 2023 the Reviving Exmoor's Heartlands Landscape Recovery Scheme bid that ENPA submitted was accepted, as part of round 2, for development phase. The development phase commenced in 2024 and has included the development of a land management plan, finance plan, governance arrangements and supporting baseline ecology surveys, which includes:</p> <ul style="list-style-type: none"> • 2500ha UKHab and BNG condition assessment surveys of potential priority habitat • 7,000 ha of North Exmoor SSSI condition assessment surveys, in partnership with Natural England. • Training large language models to map habitats using AI throughout the whole of the LRS area using high-resolution aerial photography. • Waxcap surveys undertaken by trained volunteers <p>ENPA is also a participant in the Holnicote River Corridors LRS as part of round 1 led by the National Trust, with Porlock Manor Estate. This 5000ha project area provides a diverse range of habitat from open moorland to steep wooded combs, to a farmed valley, to saltmarsh, and the coast.</p> <p>The third LRS scheme is a cross-border project in North Devon led by the National Trust at Arlington, another round 2 scheme.</p> <p>If successful, the LRS schemes will deliver large-scale nature recovery on Exmoor with significant habitat creation and enhancement, species reintroductions, employment, skills and volunteering.</p>	<ul style="list-style-type: none"> • Tree and woodland planting (inc. temperate rainforest) • Meadow restoration • Regenerative agriculture • Invasive species management • Enhance landscape for: marsh fritillary, water vole • Red deer and grey squirrel management • Regenerative approach to farming • Catchment management <p>The Holnicote River Corridors LRS if successful, aims to deliver:</p> <ul style="list-style-type: none"> • enhancement of wetland habitats • grassland creation and management • legume and herb-rich swards • permanent grassland with very low inputs • restoration towards species-rich grassland • moorland management • traditional orchard creation • coastal saltmarsh management • wood pasture creation • successional areas and scrub creation • wood pasture, successional areas and scrub management • woodland creation and improvement • enhanced soil quality.

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Completed Actions	Planned Actions
<p>Exmoor’s Sowing the Seeds project commenced in 2021 and since then:</p> <ul style="list-style-type: none"> • 90 landowners/community groups have been engaged • 482ha of meadows have been restored through management advice and wildflower seed donation • 591kg of seed has been harvested • 78 botanical surveys have been conducted • 30 management plans have been developed • 14 soil surveys have been conducted 	<p>Funding has been secured for continuation of the Sowing the Seeds project.</p>
<p>The Exmoor Non-Native Invasive Species project completed the 20th consecutive year of knotweed treatment and monitoring in 2025. Since 2020 the treatment programme has also included American skunk cabbage treatments and trials of novel INNS control methods of American signal crayfish and invasive plant species. The project maintains a database of over 1000 knotweed sp. sites and over 20 American skunk cabbage sites. Every year the necessary permissions and consents are obtained to treat and monitor as many of these sites as possible which provide high value for money.</p>	<p>ENPA will work with partners to secure funding to continue with annual treatment and monitoring of knotweed and skunk cabbage. The project also hopes to secure funding to control Himalayan balsam, American signal crayfish, grey squirrel and other invasive species.</p>
<p>During 2023-2024 ENPA secured National Lottery Heritage funding for a development phase of the Exmoor Pioneers programme.</p> <p>The development phase was successful and in 2025, the 5-year Exmoor Pioneers commenced its delivery phase in 2025. The programme covers: nature enhancement, heritage at risk, an extensive engagement/learning programme and a skills programme.</p> <p>Nature recovery actions so far include:</p> <p><i>New Temperate Rainforest</i></p> <ul style="list-style-type: none"> • 1,605 trees planted, with some innovative techniques trialled 	<p>The programme will run until January 2029; the current planned nature recovery actions include:</p> <ul style="list-style-type: none"> • At ENPA’s tree nursery seed sowing of seed collected locally to increase production of rare and declining tree species (including Exmoor endemics). Planning to gradually increase the annual capacity of the tree nursery to 10,000 plants by 2030. This will also provide plug plants for other projects such as marsh fritillary reintroduction.

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Completed Actions	Planned Actions
<ul style="list-style-type: none"> Further funding has also been obtained through CDEL, helping to increase the scope of potential woodland planting projects. <p><i>Tree and Plant Nursery</i> Since 2022 ENPA has been developing its own tree and plant nursery to grow stock for projects on the Estate. Funding was secured from Devon Environment Foundation, Devon Community Foundation and public donations to CareMoor for Exmoor to establish the nursery next to the Authority’s Field Services Depot in Exford. The Exmoor Pioneers programme is supporting the work of the nursery with:</p> <ul style="list-style-type: none"> Around 1,000 willow cuttings taken from ENPA-owned Ashcombe gardens as part of routine habitat management work, and grown on into small trees to be planted out in woodland creation and natural flood management projects Thousands of oak, birch, rowan, wild cherry and hawthorn seeds collected with volunteers Around 3000 seeds planted in spring 2025, with the bulk of these being oak, rowan, and hazel Several volunteer activity days held at ENPA’s tree nursery, with tasks ranging from general site maintenance, tree seed processing and sowing, infrastructure improvement, and the care of young seedlings and saplings Production and capacity improved through the procurement of new equipment (large refrigerator, new durable modules for sowing seeds, new tools) as well as infrastructure (new track) Approximately 300 seeds from species of wetland plants such as greater tussock-sedge and pendulous sedge sown <p><i>Marsh Fritillary habitat creation (see species recovery section below)</i></p>	<ul style="list-style-type: none"> Planting of 150ha of new woodland in the Barle Valley consisting primarily of native tree species. Peatland restoration work: identifying potential sites; peat depth surveys; vegetation surveys; water table depth surveys; NFM leaky and solid dams; and monitoring. Dam interventions at Ashcombe and monitoring. <p>Much of this work will be done by volunteers who will be upskilled through the programme.</p>

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Completed Actions	Planned Actions
<p><i>Water vole reintroduction (see species recovery section below)</i></p> <p><i>Peatland restoration</i></p> <ul style="list-style-type: none"> • 3 engagement events held, focusing on the history of peatlands, their ecology, and their importance for the future • Vegetation surveys carried out with the assistance of college-age young people, surveying an area of degraded peatland – the findings of which will inform restoration works there in 2026 onwards 	
<p>Upper Barle River restoration feasibility study</p> <p>In 2025, ENPA secured funding from the Water Restoration Grant to carry out a river restoration feasibility study for a section of the River Barle within land owned by ENPA.</p> <p>The vision of the project is to carry out river restoration in the upper Barle at Simonsbath, re-connecting the river with its historic floodplain and wider landscape, to help mitigate the impact of climate change, reduce flood risk, improve water quality and to make more space for nature, improving the condition of the River Barle SSSI in doing so. The project takes forward Natural England recommendations to redress artificial straightening that was carried out within this section of the river in the 19th century. The site comprises approximately 7ha, spanning from Simonsbath approximately 0.9km downstream.</p> <p>The development phase during 2025-26 included:</p> <ul style="list-style-type: none"> - consideration of environmental factors including ecology, historic environment, landscape quality and geomorphology. - Modelling options for restoration - Stakeholder engagement 	<p>Complete feasibility stage, undertake public engagement, and agree next steps. Funding has been secured from the Somerset Rivers Authority to support implementation of the river restoration if it is decided to proceed and a preferred option is approved.</p>

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Completed Actions	Planned Actions
<p>Adjacent areas in the Barle Valley are also being planted with trees to re-establish temperate rainforest vegetation which will also help reduce flood risk.</p>	
<p>In 2025 ENPA's Expression of Interest for the National Lottery Landscape Connections bid was accepted. The proposal, titled Exmoor's Resilient Rainforest Networks, aims to plant more trees along the Barle valley connecting fragmented rainforest habitat and work with farmers to reduce water pollution. Initial scoping work has been carried out for the project including discussions with FWAG SW, a potential delivery partner, and identifying landowners along the target section of the River Barle.</p>	<p>The bid for the development phase will be submitted in 2026.</p> <p>The bid aims to:</p> <ul style="list-style-type: none"> • Restore species richness of core woodland habitat • Better connect to the wider ecological network • Ensure sustainable land use that is economically viable <p>To be delivered through:</p> <ul style="list-style-type: none"> • Advice and guidance to farmers, supporting them with business planning and accessing ELM funding • A training and capital grant funding scheme for farmers • Engagement activities to promote understanding and appreciation of the landscape for visitor and volunteers • A skills development programme for the wider community including practical skills and surveying.
<p>Sites of Special Scientific Interest ENPA worked with Natural England to pilot a Memorandum of Understanding to condition assess SSSIs. ENPA staff were trained by NE to conduct condition assessment surveys.</p>	<p>ENPA will continue to engage with NE over future SSSI condition surveys</p>

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Completed Actions	Planned Actions
<ul style="list-style-type: none"> In 2024 all ENPA owned land within the Exmoor Coastal Heaths SSSI was surveyed by staff. In 2025 7,000 ha of the North Exmoor SSSI was surveyed through contractors facilitated by ENPA. Staff trained the contractors. 	

Species recovery

Completed Actions	Planned Actions
<p>Reintroductions</p> <p><i>Two Moors Pine Marten Project</i> Led by Devon Wildlife Trust, with ENPA as a partner, 19 pine martens were successfully released on Exmoor in Autumn 2025. ENPA staff assisted with stakeholder engagement; release pen building; feeding and monitoring pine martens in release pens; and radio tracking following release.</p> <p><i>White-tailed eagles</i> Led by the Roy Dennis Wildlife Foundation, with ENPA as a partner, stakeholder engagement and release pen building has been carried out in preparation for the release of birds.</p> <p><i>Water vole</i> As part of Exmoor Pioneers programme and Reviving Exmoor's Heartlands LRS a plan is being developed to release water vole within the programme area. Derek</p>	<p>Development of a species recovery plan with partners.</p> <p><i>Pine marten</i> Continuing radio tracking until collars no longer functioning and assisting with stakeholder engagement.</p> <p><i>White-tailed eagles</i> If a license is approved by Natural England, releases of the first WTE are planned on Exmoor for Summer 2026.</p> <p><i>Water vole</i> ENPA volunteers will be supported to survey for mink and undertake control measures if any are</p>

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Completed Actions	Planned Actions
<p>Gow Consultancy was commissioned to identify existing areas of good habitat suitability for water voles and areas of potentially suitable habitat to be created, enhanced or restored.</p> <p>NPE Nature Recovery Capital Fund grant was obtained. The grant has been used to fund the pre-reintroduction American mink survey and control programme, enabling us to:</p> <ul style="list-style-type: none"> ○ Train 17 volunteers and 3 ENPA staff in mink survey, monitoring, and control ○ Purchase equipment such as mink rafts and PPE to enable volunteers and ENPA staff to survey watercourses in the Royal Forest area for mink ○ Purchase materials for leaky dams and beneficial plug-plant species to enhance existing habitat for a reintroduced water vole population/s <p><i>Marsh fritillary</i></p> <p>As part of the Exmoor Pioneers programme and Reviving Exmoor's Heartlands LRS habitat condition assessments have been conducted to identify areas of potentially suitable habitat to be created, enhanced or restored:</p> <ul style="list-style-type: none"> ● Exmoor Forest area surveyed for devil's-bit scabious plants, with encouragingly more extensive patches found ● Devil's-bit scabious plug plants grown at the Nursery, to be planted out in spring 2026 ● Plans developed for NFM works on various watercourses within Royal Forest from the start of 2026 onwards, to raise the water table and create more suitable habitat for the species 	<p>found. Work will continue on water vole and marsh fritillary habitat improvement including leaky dam installation and plug plant planting. If funding is secured, water vole translocations will take place in 2027 with subsequent monitoring.</p> <p><i>Marsh fritillary</i></p> <p>Habitat creation (Devil's-bit scabious seed collection, sowing and planting) and habitat management, with a view to a future reintroduction (if appropriate conditions are achieved and funding can be secured).</p>
<p>Bird surveys</p> <p>A full moorland breeding bird survey across all Section 3 moorland on Exmoor was carried out spring/summer 2024 with a full report published in 2025. Over 35,000 records from 89 different species were collected and analysed. The report highlights the importance of Exmoor as a stronghold for vulnerable</p>	<p>Some of the moorland bird surveys are included within the Monitoring and Evaluation Plans for Landscape Recovery Schemes if successful</p>

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Completed Actions	Planned Actions
<p>species. It found population increases for grasshopper warbler, reed bunting, whinchat and snipe, which are declining nationally.</p> <p>In 2025, as part of the LRS, a Woodland and Farmland bird survey was conducted. Nearly 5,000 bird records were collected and 75 species were recorded.</p>	
<p>Deer Supporting the annual deer count and supporting work on understanding and managing Tb in deer. ENPA supported a Tb in deer project facilitated by the NFU and Exmoor Hill Farming Network working with local farmers, stalkers, APHA, and the deadstock provider with the Exmoor and District Deer Management Society. This aimed to improve understanding of the health of the deer population on Exmoor and assist with the disposal of diseased carcasses.</p>	<p>Ongoing support for the annual deer count and work on understanding and managing Tb in deer.</p>
<p>Exmoor Ponies ENPA helps to promote and conserve the iconic Exmoor Pony breed through management of the Authority's pony herds, working closely with the Moorland Mousie Trust. A small, tamer, grazing herd has been established to assist with conservation management of ENPA land and the creation of species rich grasslands through the ENPA Sowing the Seeds project.</p>	<p>Ongoing management of ENPA's Exmoor pony herds and use for conservation grazing</p>
<p>Exmoor National Park Local Plan policy CE-S3 ensures that biodiversity considerations are given great weight through the planning process and that development does not harm protected sites or species. The policy also supports green infrastructure provision. As a result, over 160 bird boxes/ cups/ terraces/ bricks and 140 bat boxes were to be provided from approved developments.</p>	<p>This policy will be continued to support the protection and promotion of biodiversity within the park.</p>
<p>In 2021 ENPA began a review of our Priority Species list to identify species of conservation concern on Exmoor. In 2025 this work was resumed involving:</p> <ul style="list-style-type: none"> • The creation of new criteria • Data sifting from Biodiversity Records Centres for those criteria • Local specialist consultation 	<p>The lists will be completed and used to inform conservation work and public engagement.</p>

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B A net zero National Park, mitigating and adapting to climate change

The National Park Management Plan includes the 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

The Plan sets targets to both mitigate and adapt to climate change. Ambitious targets are set for the National Park to become net zero by reducing carbon emissions and sequestering carbon from woodland creation and peatland restoration. Further work on climate adaptation and building resilience is also identified.

The following are completed and planned actions to deliver these objectives.

Completed Actions	Planned Actions
<p>ENPA carbon neutral ambitions</p> <p>In 2019 ENPA declared a climate emergency with a target of being carbon neutral by 2030. Since then, overall emissions have almost halved. This has been achieved by a variety of measures to decarbonise ENPA’s buildings and fleet, including:</p> <ul style="list-style-type: none">• Pinkery Centre for Outdoor Learning decarbonisation scheme with the replacement of an oil boiler with a biomass boiler, LED lighting, and additional battery storage for renewable energy generated through the wind turbine and solar panels• Greening ENPA’s fleet by replacing all pool cars with electric and hybrid vehicles. Also entering an EV salary sacrifice scheme in partnership with Octopus Energy	<p>Ongoing carbon reduction actions as set out in the Corporate Plan</p>

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Completed Actions	Planned Actions
<ul style="list-style-type: none"> Working in partnership with BMW to install EV chargers across the National Park 	
<p>Peatland restoration ENPA has worked with the South West Peatland Partnership (and formerly the Exmoor Mires Partnership) to undertake peatland restoration works for more than 25 years, much of this on ENPA land.</p> <p>Recent projects undertaken by SWPP on Exmoor include restoration works at the Halscombe Allotment, Chetsford Water, South Regis, Codsend, Dady Combe, and Embercombe sites, with ENPA overseeing the heritage aspects.</p>	<p>Peatland restoration Further peatland restoration action is planned as part of both Exmoor Pioneers and Reviving Exmoor’s Heartlands (see detail above).</p>
<p>Woodland and tree planting ENPA owns and manages around 600ha of woodland on Exmoor, and is carrying out a programme of woodland and tree planting on its Estate including:</p> <ul style="list-style-type: none"> Creation of a 12ha new woodland at Bye Wood in 2021 with funding from CareMoor Creation of a new 4.5ha woodland at Kings Wood in Simonsbath, also with funding from CareMoor Trialling applied nucleation methods for scattered trees and scrub in moorland combes with initial planting at Little Halsecombe which will be monitored via a research project with Plymouth Uni. Further scattered trees planted at Mount Pleasant, Flexbarrow, Simonsbath and Meadows Balewater Planted 300 wood pasture trees at Driver as part of the Countryside Stewardship Scheme <p>ENPA also supports woodland owners and landowners within the National Park to create and manage trees and woodlands as part of the overall target to</p>	<p>Woodland and tree planting Ongoing delivery of wood pasture creation on ENPA Estate including at Driver. Continue scoping for further sites across ENPA owned land. If successful, Exmoor Heartlands Landscape Recovery Scheme will deliver significant increases in trees and woodland on ENPA land and other participant farmers and landowners. ENPA will continue to deliver national ambitions for expansion of tree and woodland cover including ongoing tree planting as part of ‘Exmoor’s Temperate Rainforest’ project in combes around Simonsbath and Exmoor Forest. There will also be continued management of the ENPA woodland estate and ongoing development of the tree nursery.</p>

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Completed Actions	Planned Actions
<p>increase tree cover in the National Park. This has included completion of several projects on private land which ENPA advised on such as Bye Common.</p> <p>ENPA worked with SWT and AONBs on a three year “Forest for Somerset” partnership funded by the Woodland Creation Accelerator Fund (WCAF). The project aimed 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.</p>	<p>ENPA is also seeking to enter into partnership with the Somerset Wildlife Trust to create Atlantic Rainforest.</p>
<p>Climate Adaptation ENPA commissioned WSP to carry out a Climate Risk and Vulnerability Assessment. This included initial scoping with staff, and a stakeholder workshop where views were gathered on the key climate impacts and risks to Exmoor’s wildlife and habitats</p>	<p>Climate Adaptation A climate adaptation plan will be produced in 2026 following on from the Climate Risk and Vulnerability Assessment.</p>

C Healthy natural resources

The National Park Management Plan includes the objectives:

- Exmoor’s soils, air and water resources are healthy, resilient and support naturally functioning ecosystems

The Plan sets targets to protect and enhance Exmoor’s our natural resources, helping to deliver benefits for people and nature, including long-term flood risk reduction, improvements to water and air quality, and soil health.

The following are completed and planned actions to deliver these objectives.

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Completed Actions	Planned Actions
<p>Air quality Exmoor’s natural habitats are under threat from atmospheric nitrogen pollution, primarily through ammonia emissions and nitrogen deposition. These pollutants add significant pressure on sensitive habitats and designated features, disrupting the balance of local ecosystems. Current evidence suggests that both Exmoor Heaths and Exmoor and Quantocks Oakwoods Special Areas of Conservation in Exmoor National Park are exceeding critical thresholds for nitrogen pollution.</p> <p>With part-funding from Natural England, ENPA commissioned an evidence base to investigate and assess air pollution in the National Park and produce an Air Quality Management Strategy. This was carried out by the Centre for Ecology Hydrology and DTA Ecology.</p>	<p>Air quality Local air quality monitoring will be carried out across Exmoor over 26-27 with the installation of 19 monitoring stations initially. Monthly samples will be taken and analysed by CEH, to inform future action and targeting of measures to reduce air pollution in line with the AQM strategy. Further proposals for air quality monitors will be included in the REH scheme.</p> <p>The AQM strategy will be finalised and shared with stakeholders. ENPA will work with partners including Natural England to investigate options to implement and fund the strategy.</p>
<p>Water quality ENPA has been working with local riparian owners and partners to investigate water quality issues on Exmoor. A particular focus is on the impact of vet meds, specifically flea and tick treatments for pets. Riverfly monitoring indicates that insect life in Exmoor’s rivers is declining, and initial monitoring carried out by FWAG SW has shown the presence of vet meds. ENPA supported public awareness campaigns by CNP and the Exmoor Society on the health of Exmoor’s rivers and the impacts of vet meds.</p>	<p>Water quality Continue to work with partners on investigating the impact of vet meds on Exmoor’s water quality and seek funding to carry out further detailed monitoring to inform future action.</p>

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D A cared for landscape and heritage

Objectives:

- Exmoor’s unspoilt natural beauty, tranquillity, openness, wildness and dark night skies are celebrated, cared for, and enjoyed
- Exmoor’s irreplaceable historic environment and cultural heritage is cared for, celebrated and plays a key role in informing our future

Completed Actions	Planned Actions
<p>Dark skies and light pollution Exmoor’s dark skies are celebrated annually during the popular Exmoor Dark Sky Festival – a series of events are run both by ENPA and local businesses to increase the public’s connection with nature and to raise awareness of the issues around light pollution. Exmoor National Park Local Plan policy CE-S2 ensures that good lighting management and design is applied throughout the National Park. As a result, over 140 planning permissions were granted with lighting conditions attached.</p>	<p>Dark skies and light pollution The annual festival will continue. Dark sky friendly lighting policies will be considered for every new planning application.</p>
<p>Designed landscape restoration ENPA has been working on the restoration of the Ashley Combe designed landscape near Porlock through targeted woodland management and enhancement works including re-planting recorded tree species and restoring viewpoints and path alignment. Works to restore historic viewpoints and walks has continued and works to maintain completed restoration works undertaken. Seed from historic Ava Lovelace era trees collected and germinated at the tree nursery to restock the gardens. An Ada in Porlock group was established in 2024/25 with volunteers to assist with the restoration. Various work parties were</p>	<p>Designed landscape restoration If successful, the Holnicote River Corridors Landscape Recovery Scheme will enable ongoing restoration of the Ashley Combe designed landscape and outreach activities and resources for Ada’s World at Culbone Woods.</p>

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Completed Actions	Planned Actions
<p>held and viewpoint and path improvements completed. A programme of events was carried out in 2025.</p> <p>ENPA is also working on the restoration of Ashcombe Gardens in Simonsbath. This forgotten garden, laid out by the Knight family in the 1820s, was part of a Picturesque designed landscape, that includes White Rock Cottage, the old Schoolhouse and Gardener's store. Sadly, never fully realised the gardens were gradually lost. ENPA has been sympathetically renovating the gardens and landscape, working with the local community and volunteers to bring this important part of Exmoor's heritage back to life.</p> <p>CareMoor funded restoration of the Gardeners Store and supported volunteers to plant around 200 native trees including hornbeam, hawthorn, yew, juniper and box, as well as some exotic species, as well as planting greater tussock sedge and flag iris. Volunteers have also helped manage vegetation along the stream to recreate vistas and viewpoints, and the leat, bridges and pathways are being restored.</p>	<p>Ongoing restoration works at Ashcombe Gardens including the potential release of water voles as part of wider plans to reintroduce this species to Exmoor.</p>

E A welcoming place for all, that people feel connected to, improving their health and well-being

Objectives:

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

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- There are more opportunities for young people from all backgrounds to explore and connect with Exmoor, developing skills and knowledge, and taking an active role in the future of Exmoor
- Public paths, open access land, recreational facilities and popular sites 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

The following are completed and planned actions to deliver these objectives.

Completed Actions	Planned Actions
<p>Volunteering – 34,883 volunteer hours</p> <p>ENPA works with many volunteers to help deliver the National Park Management Plan. A wide variety of volunteer roles are available across the work of the NPA. Activities include Path Paring and Monitoring, Site Management, wildlife surveys, information delivery, walk leaders, and support for events.</p> <p>For example, the Get Involved team:</p> <ul style="list-style-type: none"> • Worked with Lyn Climate Action Group to develop bioblitzes in Lynton/Lynmouth and also partnered with Calvert Exmoor to create accessible volunteer-led birding walks at Wistlandpound summer 2025. • Collaborated with Dulverton Healthy Walks group, providing well attended volunteer led bird spotting walks at Porlock Marsh. • Partnered with Butterfly Conservation and SW Lakes Trust on habitat improvement days at Haddon Hill. • Established and supported a group of volunteers helping to restore Ashcombe gardens in Simonsbath, which now forms part of the Exmoor Pioneers project. 	<p>Volunteering</p> <p>Ongoing volunteering opportunities including through Exmoor Pioneers and Get Involved programmes</p>

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Completed Actions	Planned Actions
<ul style="list-style-type: none"> • Had the Youth group from Devon Wildlife Trust joined our tree planting event in Simonsbath, as part of the move to increase opportunities for young people in volunteering through Exmoor Pioneers • Upskilled volunteers through events such as wildflower identification workshops and Wildwatch gatherings • Had volunteers supporting events such as bioblitzes and the Exmoor Nature Festival. • Had volunteers carry out practical tasks, such as planting acorns; tree planting; grey squirrel control; meadow management; wildflower seed sowing; and cleaning and maintenance of dormouse boxes. • Trained and supported volunteers carrying out surveys, including bird surveys; otter surveys; dormouse box surveys; tree condition surveys; mink surveys; pine marten tracking; riverfly surveys; Seawatch surveys; invasive species surveys and waxcap fungi surveys. • Had volunteers controlling invasive non-native species such as Himalayan balsam and American signal crayfish. 	
<p>Outreach and Engagement Engagement with Exmoor’s wildlife and natural environment supports people’s health and wellbeing and encourages them to care for nature. ENPA provides formal and informal education, training, and supports greater involvement of new audiences. ENPA is the only NPA to run and Outdoor Education Centre – Pinkery- providing residential experiences for schools, and also for hire for private groups.</p> <p>ENPA has developed and delivered “Welcome to Exmoor” days and working with partners to actively remove the barriers to targeted groups accessing Exmoor for their health and wellbeing. 36 Welcome to Exmoor Days were delivered in 2023-25.</p>	<p>Outreach and Engagement Ongoing provision of education training and support for new audiences.</p> <p>“Welcome” to Exmoor days being taken forward as part of the Exmoor Pioneers programme (see above)</p>

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Completed Actions	Planned Actions
<p>‘Nature prescriptions’ project ENPA supported a scheme developed by the RSPB working with Health and Wellbeing Coaches from West Somerset Primary Care Network to prescribe connection with nature as a free to access, non-medical part of a patient’s treatment plan. ENPA staff provided a range of nature-based activities for patients engaged with Nature Prescriptions in Dulverton which were very well received.</p> <p>Young Rangers ENPA runs a Young Rangers programme as part of Exmoor Pioneers, providing a chance for young people to get a real insight into many different aspects of Exmoor National Park.</p> <p>Youth Board ENPA is also establishing a Youth Board of for people aged 18-26 to provide a platform for young people to collaborate with and influence the direction of ENPA. The aim of the Youth Board is to help deliver the Exmoor National Park Management Plan and ensure that Exmoor remains accessible and relevant for future generations.</p>	<p>‘Nature prescriptions’ project A similar programme with GP Surgeries in the Barnstaple area is planned to be delivered through the Exmoor Pioneers project (see above)</p> <p>Young Rangers Delivery of ongoing Young Rangers programme</p> <p>Youth Board Hold initial meeting of the Youth Board with members now recruited and agree next steps</p>
<p>Regenerative Tourism ENPA works with tourism partners to ensure that Exmoor is a leading visitor destination and tourism is promoted and managed sustainably for the benefit of all, including informing visitors and managing visitor pressure to avoid or reduce impacts on Exmoor’s biodiversity. In 2025-26, ENPA developed a shared ‘Good Tourism Plan’ as a collaborative approach to developing a better future tourism in Exmoor National Park that is:</p> <ul style="list-style-type: none"> • Regenerative • Productive 	<p>Regenerative Tourism Ongoing work on Sustainable visitor travel; and supporting businesses with key messaging around providing a welcome to all, promotion of wellbeing benefits, and reducing visitor impacts. Continue to work with the Exmoor Tourism Network to deliver the Good Tourism Plan</p>

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Completed Actions	Planned Actions
<ul style="list-style-type: none">• Resilient Oversight is provided via the Exmoor Tourism Network, which brings together key tourism players.	

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

Objectives:

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

Completed Actions	Planned Actions
<p>Local Plan Review ENPA completed a five-year review of the Local Plan in 2022. This concluded that the Local Plan policies are still appropriate but highlighted the need for updating policies on Biodiversity with the introduction of statutory Biodiversity Net Gain and also strengthening the climate change policies.</p>	<p>Local Plan Review ENPA will continue to work on the evidence for the next Local Plan review which is anticipated to start in 2026/7.</p>
<p>Design Guide Work has taken place on a new Design Guide for Exmoor, to inform planning. This included liaising with planning agents and architects.</p>	<p>Design Guide Complete and adopt the new Design Guide in 2026.</p>
<p>Plastic Free Exmoor Exmoor became the first National Park to become a Plastic Free Community in 2022; this is a volunteer led initiative that is supported by ENPA’s Get Involved team. Plastic Free Porlock Value have been assimilated under the Plastic Free Exmoor banner. Several beach cleans within and around Exmoor have been held – one such event cleared over 150kg of litter, while another saw Exmoor’s Young Rangers complete an extreme beach clean on the remote beach at Glenthorne. There is now a network of over 20 Water Refill stations across Exmoor and just under 30 Plastic Free Business Champions and a similar number of Plastic Free Community Allies across Exmoor. A number of talks have been given, and other events have included a community litter pick in Dunster and a day clearing plastic tree guards.</p>	<p>Plastic Free Exmoor Support ongoing activities and events such as Beach Cleans.</p>

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Completed Actions	Planned Actions
<p>ENPA's Enterprise and communications team work with local businesses and use social media to raise awareness and engage people in supporting activities and raising funds for biodiversity projects.</p>	<p>Continue to work with local businesses and use social media to:</p> <ul style="list-style-type: none">• Bring in income, through grant, sponsorship and CareMoor, to invest in our conservation work• Promote key messages and stories• Engage people through events including the Exmoor nature and dark skies festivals• Engaging businesses through schemes such as Park Partners and the Good Tourism Plan

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Biodiversity net gain

Prior to the commencement of statutory Biodiversity Net Gain, ENPA produced a Technical Guidance Note in April 2023 which set out the national regulations and our local requirements. It also supports achieving net gain for developments that are exempt from statutory BNG. This document has been updated and will continue to be updated as legislation evolves. This document is supported by the [local validation list](#) ensuring that the necessary BNG information is submitted with an application including stating the reason if there is an exemption.

ENPA trialled the implementation of BNG on a voluntary basis from 1 August 2023. Applicants are encouraged to consider BNG requirements at an early stage of development and any pre-app enquiries are offered bespoke advice if required.

Discussions have been had with landowners and legal council on the potential creation of habitat banks.

Headline figures:

- There have been **5 biodiversity gain plans** approved
- All biodiversity units are proposed to be delivered **onsite**
- There has been a net gain of **0.83 units and an average 22% gain** across approved biodiversity gain plans

So far there has been no monitoring required of biodiversity gains and there are currently no habitat banks within the National Park boundary.

EXMOOR NATIONAL PARK AUTHORITY

3 March 2026

DEVON AND SOMERSET LOCAL NATURE RECOVERY STRATEGIES

Report of the Head of Climate, Nature and Communities

Purpose of the report: To provide Members with a briefing on the Somerset Local Nature Strategy, produced by Somerset Council.

RECOMMENDATION(S): The Authority is recommended to:

- (1) APPROVE both the Devon and Somerset Local Nature Strategies for publication following public consultation.

Authority Priority:

Partnership Plan Ambitions:

- Exmoor is richer in wildlife. Habitats are in good condition, expanded, connected, and support a greater abundance of species
- Implementation of the plan will support our Climate Emergency ambition to reduce carbon emissions across the National Park

Legal and Equality Implications:

The equality impact of the recommendation(s) of this report has been assessed as follows: There are no equality impacts for this decision.

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 no implications for the Human Rights Act.

Financial and Risk Implications: The strategy does not commit the Authority to any specific proposal or associated financial risk. Media releases and information about the strategy needs to be carefully managed so as not to create unrealistic expectations.

1. Introduction and Background

- 1.1 This paper follows on from the two previous papers which sought approval for the draft Somerset LNRS (1 July 2025) and the draft Devon LNRS (2 September 2025) to be taken to public consultation.
- 1.2 Under the Environment Act 2021, 48 responsible authorities across England have been tasked with producing Local Nature Recovery Strategies (LNRS) to collectively address the decline in nature, based on county boundaries. Somerset Council (SC) and Devon County Council (DCC) are the Responsible Authorities that cover Exmoor, and have each produced an LNRS for their respective counties. Exmoor National Park Authority is a Supporting Authority and a formal consultee for each LNRS, alongside Natural England, the Environment Agency and district authorities, where relevant. ENPA officers have liaised with the councils of both

counties to ensure the plans are relevant to Exmoor and are compatible across the county boundary.

- 1.3 The LNRS's give guidance as to what action is needed within a county for nature to recover and where actions are likely to be most beneficial. They are to be published online and include interactive mapping.
- 1.4 This paper is to approve both the Devon and Somerset LNRSs following amendments from recent public consultation, in ENPA's capacity as a Supporting Authority. Both strategies have been progressed to the same stage and are pending Supporting Authority approval before it is anticipated they are published in completed form.
- 1.5 The format for all LNRS's have been set by Defra and includes the following:
 - A written statement of biodiversity priorities, consisting of:
 - A description of the strategy area and its biodiversity.
 - A description of the opportunities for recovering or enhancing biodiversity in the strategy area.
 - Priorities for recovering or enhancing biodiversity.
 - Proposals of potential measures relating to those priorities.
 - A local habitat map consisting of:
 - National conservation sites and local nature reserves in the strategy area.
 - Areas which are of particular importance for biodiversity.
 - Areas which could become of particular importance for biodiversity
 - Areas where the recovery or enhancement of biodiversity could make a particular contribution to other environmental benefits (e.g. reducing flood risk or improving water quality).
- 1.6 Areas that are of particular importance for biodiversity are also those that are already afforded protection. Areas that could become of particular importance for biodiversity are the focus areas for delivery of the strategy's measures. There is no statutory requirement for the measures to be implemented. There is also little funding opportunity identified to deliver the measures identified in the strategy, other than to target the delivery of Biodiversity Net Gain projects.
- 1.7 LNRS's determine where habitat creation or enhancement for BNG will be of 'high strategic significance'. This means that when habitat is created or enhanced to generate biodiversity units for the purposes of BNG, it gets a 15% uplift in the biodiversity metric if it follows recommendations set out in the LNRS. In addition, Local Planning Authorities have a legal requirement to 'take account' of the content of the LNRS, to ensure nature recovery is properly reflected in the planning system and will need to reflect mapped areas in the local plan.
- 1.8 LNRS's are not prescriptive and do not require landowners to take them forward. Similarly, they will not be used to identify areas for legal protection.

2. The Devon and Somerset Local Nature Recovery Strategies

- 2.1 Development of both strategies have been based on combining local ecological data, national biodiversity datasets, and stakeholder input to identify key areas for intervention. This has been undertaken by the Responsible Authorities in partnership with a wide range of local stakeholders including environment professionals, farmers and growers, foresters, wildlife experts, local businesses and

others, though a series of workshops, surveys and events. This was then followed by widely publicised public consultation exercises.

- 2.2 A summary of each strategy and their relevance to Exmoor was presented in the two proceeding papers: Somerset LNRS (1 July 2025), Devon LNRS (2 September 2025). The Somerset LNRS consists of a written report and accompanying online mapping. The Devon LNRS takes the form of a website with a link to the accompanying mapping portal embedded within.

3. Consultation response – Somerset LNRS

Following public consultation in September 2025 the Somerset LNRS has been amended in the following ways:

- 3.1 **Expanded the Guiding Principles for Decision making** (Chapter 2.4, previously Chapter 1.5). To make the LNRS easier to use, the principles have been set out more clearly, including local examples showing how each principle works in practice. The expanded section helps everyone understand not just *what* the strategy proposes, but *how* decisions will be applied fairly and consistently on the ground, directly addressing requests from the public for clearer, more practical guidance.
- 3.2 **The Threats to Nature** (Chapter 3.7) and **Pressures to habitat** (habitats in Chapter 4) sections have been refined to present pressures in a clearer format and added additional information in some instances. This clearer presentation makes it easier for readers to understand *why* particular actions are proposed, ensures that all relevant pressures are properly captured, and improves the consistency of information across habitat types. These improvements make the LNRS more accessible to non-specialists, directly addressing consultation feedback requesting a more user-friendly and joined-up explanation of the challenges facing each habitat.
- 3.3 A simple **Pressures / Measures / Outcomes table** for each habitat (Chapter 4) has been added. This makes the strategy easier to follow by showing, at a glance, what is driving nature's decline (the pressures), what we propose to do about it (the measures), and what these actions are expected to achieve (the outcomes). It creates a clear and transparent line of sight from evidence to intervention, helping landowners, communities and partners understand why particular actions are needed and how they will deliver real benefits for wildlife and habitats.
- 3.4 A **Priority Species** section (Chapter 4.3J) has been added in response to public consultation feedback requesting greater clarity on how species are considered within the LNRS. A **species shortlist** (Chapter 4.3K) has been added to the main report to make the approach more transparent and accessible. Many respondents wanted clearer reassurance that the strategy addresses the needs of the county's most threatened and characteristic species, and the shortlist demonstrates, in a simple and visible way, which priority species are expected to benefit from the proposed habitat measures.
- 3.5 The **Targeted Species list** (Chapter 4.3L) has been updated following public consultation and further review of ecological evidence to ensure it reflects species most in need of bespoke conservation action. For example, the European Eel has been added to the list as it has some highly specific ecological requirements and faces pressures that cannot be addressed through generic habitat actions alone. Adding European Eel ensures the LNRS provides focused support for a nationally declining species whose recovery depends on targeted action.

3.6 Many respondents said that parts of the LNRS used specialist ecological or planning terms that were not always easy to understand. In response, an **expanded the list of abbreviations and Glossary** (referred to as ‘Jargon buster’) has been added to provide clearer, plain-English explanations of key concepts, technical terms and acronyms used throughout the Strategy, making the LNRS clearer, more user-friendly and easier to navigate.

4. Consultation response – Devon LNRS

- 4.1 The public consultation for the draft Devon LNRS took place over 6 weeks in autumn 2025. Responses were collected via two online questionnaires (also available in printed format), one short questionnaire (160 responses) and one full questionnaire (79 responses). Feedback was also received via direct conversation and written comments separate to the questionnaires
- 4.2 Most respondents found all sections of the report easy to use and understand with only a small percentage not agreeing with this. A much larger proportion of around 30% found the mapping difficult to use; however, many found the mapping easier to use after increased familiarity. Overall, the responses to the public consultation were predominantly positive, demonstrating public support for the Devon LNRS.
- 4.3 **Website function and user journey:** Many comments focused on the LNRS, as a whole, looking at the website’s functionality as a strategy and the user journey. Overall responses from the public found the website useful and user friendly, while sector specialists found it harder to navigate than expected, and noted that it didn’t have the structure of a “standard strategy”. It was also noted that it could be difficult to find specifics. To address this, Contents and Summary pages were added, as well page menus, page breadcrumbs were made larger and the search function was improved.
- 4.4 **Detailed specific comments:** Through the public consultation detailed comments were received on specific elements of the LNRS such as specific species and habitat information (e.g. addition of adders and raising the profile of Temperate Rainforests), addition of Air Quality page, capitalising species names, minor tweaks to wording, addition of case studies etc. Many of these comments sparked further discussion and edits were made to reflect the new information.
- 4.5 **Mapping usability:** Comments on the user journey for the mapping viewer noted that it can be tricky to understand what you are looking at on the viewer. To improve this, the legend now opens by default, the information button is more obvious, and additional buttons were added as well as improving the ‘Near Me’ function to work with the address finder tool, and the symbology improved. The Devon County Council mapping server will be updated in early 2026 which should greatly improve the load time of the map (slow load speed for the map was the most common negative comment).
- 4.6 **Mapping contents:** Through the consultation period further discussion with partners resulted in the addition of Landscape Recovery Projects to the High Opportunity Areas (HOA), as well as the addition of a HOA for lowland wet floodplain grasslands, and existing Temperate Rainforest layer, and improvements to the Watercourses layer. A combined HOA layer for BNG will be added to the mapping once sign off has been provided.
- 4.7 Following predominantly positive feedback and specific points on content, the online strategy has been revised for publication: [Devon Local Nature Recovery Strategy \(LNRS\) | Devon County Council](#)

5. Next steps for the Devon and Somerset LNRS's

- 5.1 Publication and launch of both strategies are planned for April 2026. Following publication, they will be a resource available for all and will be updated in a timescale yet to be published by Defra. Supporting Authorities will be consulted over any further amendments.

6. Proposal

- 6.1 In ENPA's capacity as a Supporting Authority, members are asked to approve both the Devon and Somerset Local Nature Strategies for publication.

Alex Farris – Natural Environment Manager
February 2026

Link to Somerset LNRS Statement of Biodiversity Priorities:



[Somerset LNRS - Statement of Biodiversity Principles.pdf](#)