



EXMOOR

NATIONAL PARK

EXMOOR NATIONAL PARK AUTHORITY
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23rd April 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, 5th May 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](#).

AGENDA

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 7th April 2026 (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. **Capital Programmes 2026/27** – To consider the report of the Chief Finance Officer (Item 7)

8. **External Audit Arrangements** - To consider the report of the Chief Finance Officer (Item 8)

9. **Standards Committee Minutes** - To receive and note the draft Minutes of the Standards Committee meeting held on 7th April 2026. (Item 9)

10. Personnel Update:

Starters: Connie Ross 13/4/26 – Engagement Trainee

Leavers: None

11. **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, 7 April 2026 at 10.00am in the Committee Room, Exmoor House, Dulverton.

PRESENT

Mr R Milton (Deputy Chairperson)

Mr A Bray	Mr M Kravis
Mr T Butt-Philip	Mr J Patrinos
Mrs M Chilcott	Mr S J Pugsley
Mr D Elson	Mrs F Smith
Mr M Ellicott	Miss E Stacey
Mr W Geen	Miss C Strom
Mr J Holtom	Mr N Thwaites
Mr R Hopley	Miss L Williams
Dr M Kelly	Dr S Warren

Apologies for absence were received from: Mr L Baker, Miss A V Davis and Mrs F Nicholson.

In the absence of the Chairperson, Mr R Milton chaired the meeting.

80. DECLARATIONS OF INTEREST: There were no declarations of interest.

81. CHAIRPERSON'S ANNOUNCEMENTS:

- On behalf of the Authority, the Deputy Chairperson thanked DEFRA for the recently announced additional £1.7 million of revenue (RDEL) funding for 2026/27, which was warmly welcomed. This additional support would help strengthen the Authority's capacity to sustain core services and deliver shared priorities for protected landscapes on Exmoor.
- Members noted that Public Sector Audit Appointments (PSAA) had approved a change in the Authority's External Auditor for the 2025/26 financial year, with Bishop Fleming appointed in place of Grant Thornton.
- The Authority would like to place on record its thanks to Grant Thornton for their work to date and looked forward to working constructively with Bishop Fleming as they begin planning for the 2025/26 audit.
- The meeting was advised that Mr Carl Hedger would be standing in for Mr Yendole as Solicitor and Monitoring Officer and had joined the meeting virtually.

82. MINUTES

- Confirmation:** The Minutes of the Authority's meeting held on 3 March 2026 were agreed and signed as a correct record.
- Matters arising:** There were none.

Miss L Williams joined the meeting.

83. BUSINESS OF URGENCY: There was no business of urgency.

84. PUBLIC SPEAKING: There were no public speakers.

85. **EXMOOR NATIONAL PARK AUTHORITY CORPORATE PLAN 2026 - 2030:** The Authority considered the report of the Chief Executive.

The Authority's Consideration

The Authority welcomed the fact that the 2026 – 2030 Corporate Plan was very closely aligned to, and would support delivery of, the recently adopted Exmoor National Park Management Plan 2025 – 2030.

In response to queries raised by Members of the Committee, the following clarification was provided:

- In relation to concerns about the amount of project driven work and whether targets were realistic and achievable, it was noted it had been made very clear to all 10 National Park Authorities that they needed to be seen to be delivering on Defra priorities. It would be important to ensure our bi-annual reporting clearly identified any issues experienced in relation to targets.
- Members sought clarification on the terminology used for the Corporate Plan. **Update after meeting:** It was confirmed the final document would be entitled *Exmoor National Park Authority Corporate Plan 2026-30 & Actions for 2026-27*.
- Members sought reassurance on the prioritisation and deliverability of actions, and Officers confirmed that these reflect core service activity and will continue to be discussed during delivery.
- Whilst the additional one-off £1.7m of revenue funding was welcomed, Members noted ongoing capacity constraints and the risk of over-reliance on funding assumptions across the plan period. Officers confirmed they were reasonably confident that £1.4m of capital funding each year for the next three years (2026/27, 2027/28 and 2028/29) plus NPG. The £1.7m RDEL was a one off.

A number of suggestions were made regarding potential amendments to the wording of the Corporate Plan 2026-30, along with some general observations:

- To consider rephrasing Priority 2 to read “Deliver projects with CDEL and RDEL funding 2026-27”.
- It was suggested that as not everyone may have read the Management Plan, it might be helpful to include an introduction page which provided a reminder of its vision and mission. This was noted and the Plan would be amended accordingly.
- It was noted that contact between Members and staff had reduced over time, particularly since the pandemic, and that rebuilding more regular, informal opportunities to get to know each other would help strengthen relationships and support delivery of the plan. The Chief Executive undertook to look into this.
- It was noted that the Farming in Protected Landscapes scheme continues to be well regarded and effective, and that it would be helpful to remind the Assessment Panel of Management Plan priorities while ensuring the programme remains accessible and open as it moves forward.
- Members reflected on the need for a clear and joined-up narrative linking nature recovery, sustainable farming and related initiatives within the Plan.

- Members considered it important that the Authority recognise and look after volunteers, especially as many of the Corporate Plan actions rely on volunteers and partnership working.
- The Deputy Chairperson highlighted the potential impact of emerging policy and legislative changes and emphasised the need to strengthen relationships with farmers, landowners, partners and the public to support delivery.

RESOLVED:

- (1) To approve the draft Exmoor National Park Authority Corporate Plan 2026–30.
- (2) To delegate to the Chief Executive and Chairperson of the Authority to agree minor amendments following Member discussion.

- 86. REVIVING EXMOOR’S HEARTLANDS LANDSCAPE RECOVERY SCHEME:** The Authority considered the [report](#) of the Head of Climate, Nature and Communities.

The Authority’s Consideration

Members supported the Reviving Exmoor’s Heartlands Landscape Recovery Scheme in principle and approved the officer recommendations to submit the Landscape Recovery proposal (including the Authority’s land) and proceed to the next phase.

However, Members were clear that any final commitment / sign-up would need to be brought before the Authority for approval, once Defra / Natural England’s final offer and the revised Project Implementation Agreement were available.

There was a wide-ranging discussion which included the following points:-

- **Governance and legal structure (Single Legal Entity):** a strong discussion about whether a company limited by guarantee was the right vehicle versus a Community Interest Company (CIC), and whether the legal advice to date was sufficiently specialist; concern about needing robust Articles (e.g., asset lock / safeguards) and ensuring alignment with National Park purposes.
- **Project Implementation Agreement (PIA) risk:** concern about draft terms such as “clawback” and scenarios where Defra could withdraw funding/administration support on short notice while still expecting delivery of outcomes; Members want to see the revised agreement and understand the real exposure before any sign-up.
- **Private finance uncertainty:** repeated concern that Defra expects private finance (carbon, biodiversity net gain, etc.) and that it may not materialise; Members queried whether the finance model was truly “blended” versus layered/separate, and who underwrites any gap.
- **Costs and value for money:** while welcoming confirmation that Defra would cover SLE running/administration costs, Members worried these could become substantial and asked (implicitly) whether costs would be capped/controlled.
- **Risk management capacity:** suggestion to treat the risk register as a live risk management tool, with workshops to identify/align risks (including separate risks for the SLE and for the Authority) and ensure shared understanding.
- **Director liability / insurance:** concern about personal liability for the Authority representative(s) acting as director of the SLE, and a request for assurance that appropriate director insurance and any required Authority cover would be put in place.

- **Control and accountability:** questions about how much control the Authority would retain over decisions if the SLE controls funding; concern about being only one director among several and how decisions would align with Member expectations.
- **Transparency / access to information:** query about what access Members/the Authority would have to scheme documentation going forward, recognising some material may be commercially sensitive.
- **Long-term commitment and change over time:** concern about entering a 20–30 year scheme given changing policy/markets and ensuring clear parameters for the Authority’s risk appetite before progressing too far.
- **Scope and purpose of today’s approval:** Officers emphasised this stage was approval to submit documentation; any unresolved issues (especially the implementation agreement) would be brought back to Members before signing.
- **Authority land included:** Officers clarified all Authority land within the project area was proposed to be included (central moorland holdings including areas around Pinkery, The Chains and Exmoor Forest Farms/tenanted holdings).
- **Delivery control:** Officers stated each participant would retain responsibility for delivery on their own land; the SLE would monitor and allocate funding but would not direct land management decisions beyond what was agreed in each participant’s plan/agreement.
- **Running costs:** Defra had indicated it would fund the SLE’s running/administration costs (separately from outcome delivery funding).
- **Private finance proportion (current position):** Officers indicated the private finance element in the current submission was very small (around **2%**) and the approach was deliberately low risk at this stage.
- **Clawback framing:** Officers suggested the position was expected to shift away from retrospective clawback towards future funding being at risk if delivery was not progressing, and that payments should largely be linked to actions undertaken/claimed for.
- **Insurance:** Officers indicated director insurance was recognised as necessary and intended to be provided for SLE directors, with further checks on any additional Authority requirements.

RESOLVED:

- (1) To approve inclusion of Exmoor National Park Authority land within the Reviving Exmoor’s Heartlands submission.
- (2) To delegate to the Chief Executive to enter into negotiations with Defra over the scheme in relation to Exmoor National Park Authority land, with the final proposals to be brought back for approval.
- (3) To delegate to the Chief Executive to agree that ENPA joins the Single Legal Entity and for a member of Leadership Team to be a Director of the company.

Mr B Geen joined the meeting during Item 8 – Reviving Exmoor’s Heartlands and was therefore not eligible to vote.

87. STANDARDS COMMITTEE MINUTES: The Authority received and noted the [Minutes](#) of the Meeting held 2nd December 2025.

The Authority's Consideration

Miss Stacey advised the meeting that, like Mr Elson, her tenure as a Secretary of State Member would be coming to an end in 2026. She reminded the meeting that Members Appointments would be made at the Annual Meeting in June and encouraged those newer Members to put their name forward for the various committees and working groups, including the Standards Committee.

Mr Butt-Philip suggested that amends might need to be made to the Minutes of the 2 December 2025 meeting in order to provide clarity. It was confirmed this would be dealt with at the Standards Committee meeting due to convene once the Authority meeting closed.

RESOLVED: To receive and note the draft Minutes of the Standards Committee Meeting held on 2nd December 2025.

Miss C Strom left the meeting room during Item 9 – Standards Committee Minutes.

88. PERSONNEL UPDATE: The Authority noted the recent staff changes.

89. MEMBERS' REPORTS: There were none.

The meeting closed at 11.55 am

(Chairperson)

EXMOOR NATIONAL PARK AUTHORITY

5 May 2026

CAPITAL PROGRAMMES 2026/27

Report of the Chief Finance Officer

Purpose of Report: To seek Authority approval for the proposed Capital (Capital Departmental Expenditure Limit (CDEL)) programmes for 2026/27, totalling £1.4m, allocated at programme level in line with DEFRA guidance and ENPA's Corporate Plan priorities.

RECOMMENDATIONS: The Authority is recommended to:

1. APPROVE the Capital Programme for 2026/27 as summarised in Section 4.
2. AGREE that delivery of individual schemes will be managed within approved programme allocations, rather than through approval of individual projects.
3. NOTE that progress and expenditure against the programme will be reported to the Authority during the year.
4. NOTE the anticipated outturn on capital projects for 2025/26 in Section 8.

Authority Priority: A highly performing organisation, getting best value from our resources and improving our performance. The Capital Programme is aligned with the Corporate Plan 2026–2030 and the National Park Management Plan.

Legal and Equality Implications: Capital funding is governed by the Local Government Act 2003, Accounts and Audit (England) Regulations 2011, and the CIPFA Code of Practice. The proposed programme does not give rise to any new equality or human-rights implications. Individual projects delivered under the programme will continue to be assessed as they are developed.

Financial and Risk Implications: The Capital Programme makes full use of the £1.4m DEFRA CDEL allocation for 2026/27 and is designed to:

- Comply with DEFRA capital criteria.
- Minimise the risk of ineligible spend.
- Focus investment on long-term assets that deliver future service, environmental or financial benefit.

The key financial risks relate to deliverability, timing and capacity, which are mitigated through a programme-based approach and ongoing monitoring.

Climate Change Response: The actions within this report do not have an adverse impact on the Authority's ability to respond to climate change. Many elements of the proposed programmes will deliver positive climate outcomes through reduced energy use, lower greenhouse gas emissions, increased carbon sequestration, and improved climate resilience of our assets and landscapes.

1. INTRODUCTION

- 1.1 Members will recall that in 2025/26, ENPA received significant additional capital funding through DEFRA's Capital Departmental Expenditure Limit (CDEL). In 2025/26 the Authority successfully managed a capital allocation of £1.4m, with spend and commitments slightly exceeding the allocation due to prudent over-programming.
- 1.2 In the March 2026 meeting of the Authority, Members approved the overall capital programme for 2026/27 of £1,403,000 and were provided with a breakdown of the approvals given in May and November 2025.
- 1.3 For 2026/27, DEFRA has again provided a £1.4m capital allocation. The purpose of this report is to seek approval for a structured capital programme, informed by lessons learned from 2025/26 and aligned with the new Corporate Plan.
- 1.4 DEFRA has also announced indicative CDEL allocations for 2027/28 and 2028/29. The CDEL programmes contained within this report in section 4 are intended to extend across the full three-year period 2026/27 to 2028/29. The allocations provided in this report are purely for the 2026/27 financial year.
- 1.5 Since the March 2026 meeting, DEFRA has confirmed additional revenue support of £1.7m (RDEL) for ENPA for spending in the 2026/27 financial year. Subject to DEFRA's terms and any necessary approvals, the Authority intends to use a revenue swap approach with earned income to enable smoothing of spend over the three financial years 2026/27 to 2028/29, moving eligible activity and costs between our earmarked reserves, revenue and capital as appropriate to ensure that both funding streams are fully utilised and remain compliant.
- 1.6 This approach will support delivery of a coherent three-year programme and help strengthen the Authority's ability to sustain core services and deliver shared priorities for protected landscapes on Exmoor. The additional revenue funding will also provide the programme and specialist capacity needed to develop and deliver capital schemes and maintain momentum on priority workstreams where capital funding alone is insufficient.

2. CONTEXT – CAPITAL FUNDING AND ENPA

- 2.1 CDEL funding is not general spending power. It is restricted to the creation, acquisition or enhancement of capital assets that:
 - Provide benefit beyond the current financial year.
 - Are compliant with Treasury rules, DEFRA guidance and CIPFA accounting requirements.
- 2.2 As set out in the capital briefing presented to Members and staff in March 2026, ENPA's interpretation of capital includes:
 - Physical assets (buildings, infrastructure, plant and vehicles).
 - Land acquisition and habitat creation.
 - Digital systems and datasets.
 - Renewable energy and decarbonisation infrastructure.
- 2.3 The focus for 2026/27 is therefore on investment in long-term productivity, resilience and statutory delivery.

3. PROGRAMME BASED APPROACH

- 3.1 The 2026/27 programme is presented at programme level. This approach:
- Reflects uncertainty around delivery timescales and consents.
 - Provides flexibility to prioritise schemes that are genuinely “CDEL-ready”.
 - Reduces the risk of attempting to force marginal activities into capital.
- 3.2 Individual projects will be developed, assessed and delivered within these agreed programme envelopes, with Member oversight maintained through update reports.

4. PROPOSED CAPITAL PROGRAMME 2026/27

- 4.1 Member approval for the overall 2026/27 capital budget of £1.4m was given in March 2026.
- 4.2 The proposed suite of programmes totals £1.4m and is structured under five inter-related themes:

Summary Table of Programme Allocations

Programme Theme	Indicative Allocation (£)	Key Activities / Asset Types
Asset Renewal & Infrastructure	600,000	Estate renewal, decarbonisation, plant & equipment
Natural Environment & Habitat	400,000	Land acquisition, woodland, habitat creation, 30x30
Heritage & Landscape	200,000	Conservation, heritage at risk, landscape enhancement
Operational Efficiency & Digital	100,000	ICT upgrades, digital archive, cyber security
Access & Visitor Experience	100,000	Bridges, paths, National Park Centre enhancements, lighting
Total	1,400,000	

- 4.3 **Asset Renewal & Infrastructure (£0.6m):** This programme focuses on the renewal and enhancement of ENPA’s built and operational assets, including:
- Developing plans for the refurbishment of Pinkery and enhancements to other estate buildings.
 - Decarbonisation works, including solar PV, batteries and heat systems.
 - Replacement of plant, vehicles and equipment where these create enduring assets.
- 4.4 The emphasis is on invest-to-save, risk reduction and asset resilience.
- 4.5 **Natural Environment & Habitat Creation (£0.4m):** This programme supports delivery of:
- Land acquisition for conservation.
 - Woodland, temperate rainforest and habitat creation.
 - Long-term natural capital assets contributing to 30x30 and nature recovery.
- 4.6 Although some projects may be delivered through partners, capital assets remain attributable to ENPA’s statutory purposes.
- 4.7 **Heritage & Landscape (£0.2m):** This programme enables:
- Conservation area and historic landscape enhancement.
 - Heritage at risk interventions.
 - Restoration of heritage assets and designed landscapes.

- 4.8 The focus is on enduring heritage value rather than short-term activity.
- 4.9 **Operational Efficiency & Digital (£0.1m):** This programme includes:
- Creation and enhancement of digital systems and archives.
 - Cyber security infrastructure.
 - ICT systems that provide multi-year organisational benefit.
- 4.10 Qualifying digital systems are treated as intangible capital assets in accordance with CIPFA guidance.
- 4.11 **Access & Visitor Experience (£0.1m):** This programme covers:
- Bridges, paths and access infrastructure.
 - Visitor centre improvements.
 - Projects improving inclusivity and safety.
- 4.12 Only physical enhancements create capital assets; routine maintenance remains revenue-funded.

5. CAPITALISATION OF STAFF TIME

- 5.1 Where appropriate, staff costs directly attributable to asset creation or enhancement will be capitalised in accordance with ENPA and DEFRA guidance. Only project-specific, time-limited work is eligible; routine management and advisory roles remain revenue-funded.

6. GOVERNANCE, MONITORING AND REPORTING

- 6.1 Delivery will be overseen by the Leadership Team with Finance oversight. Programmes will be monitored to ensure spend is incurred by 31 March 2027, in line with DEFRA rules. Members will receive update reports on progress, risks, and expenditure quarterly throughout the year:
- 6.2 Capital Monitoring is now a standing item on both Leadership Team and Delivery Team meetings (both fortnightly).

7. ANTICIPATED CAPITAL OUTTURN 2025/26

- 7.1 Members are asked to note the anticipated outturn on capital projects for 2025/26 (appendix 1), based on the CDEL Spend at 31 March 2026 (as at 14 April 2026) monitoring statement.
- 7.2 Total capital expenditure and commitments against the 2025/26 programme amount to £1.403m.
- 7.3 This reflects the position at year-end, following delivery of a substantial and diverse capital programme funded through DEFRA CDEL. The overall programme was deliberately over-programmed (total project allocations of £2.33m) to manage delivery risk and ensure full utilisation of available capital resources.
- 7.4 At 31 March 2026, the remaining balance of programmed allocations relates primarily to:
- Schemes spanning multiple years (e.g. Driver estate projects, Climate Adaptation Plan, natural capital and habitat creation).
 - Projects awaiting final consents, procurement stages or construction sequencing.
 - Elements of staff cost capitalisation and management fees subject to year-end journals and final validation.

7.5 The financial accounts for the 2025/26 financial year are currently being prepared and the above figure is still at draft status. A full outturn on revenue and capital budgets, along with our 2025/26 Corporate Plan reporting will be presented to Members at the July meeting of this Authority.

8. CONCLUSION

8.1 The proposed 2026/27 Capital Programme provides a robust, compliant, and flexible framework for deploying £1.4m of DEFRA capital funding. By focusing on programmes rather than individual projects, the Authority can prioritise delivery of assets that best support Corporate Plan and Management Plan outcomes while managing risk and uncertainty.

Ben Barrett
Chief Finance Officer

April 2026

ITEM 7 - APPENDIX 1

CDEL SPEND AS AT 31/03/2026

Project Detail Name	Allocation (£)	YTD Actual (£)	YTD Variance (£)	Carry Forward into 2026/27 (£)
Temperate Rainforest Creation	65,000	60,418	4,582	
Creation of Wood Pasture and Meadow Restoration	25,000	10,448	14,552	
Creation of New Broadleaf Woodland	30,000	20,083	9,917	
No fence Collars Larkbarrow	20,000	37,430 -	17,430	
White Tailed Eagles	35,000	19,310	15,690	
Air Quality Monitoring	55,000	44,079	10,921	
Estates Salaries Capitalisation	30,000		30,000	
Accessibility Enhancements	35,000	25,953	9,047	
ICT Laptop Replacement	50,000	55,951 -	5,951	
Enhancement of Storage Capacity at the Exford Depot	80,000	33,701	46,299	
Repurposing of ENPA Assets to create Bot	75,000	8,774	66,226	
Exford Battery Storage	20,000		20,000	20,000
Climate Adaptation Plan	60,000	15,134	44,866	44,866
ENPA Tree Nursery Enhancements	10,000	7,385	2,615	
Driver Ground Mounted Solar Array	40,000		40,000	40,000
Land Purchase for Temperate Rainforest Creation	150,000	150,000	-	
Electric Vehicles (4x4s & Pool Vehicles)	150,000	39,035	110,965	110,965
Hydro Project	20,000		20,000	
Access & RoW Salary Capitalisation	51,700		51,700	
Replacement of Ashcombe Gardens Car Park	20,000	23,098 -	3,098	
Landscape Enhancement Blackpitts	10,000		10,000	
Removal of Redundant Barn on Driver esta	100,000	42,540	57,460	57,460
Restoration of Historic Barn at Driver W	200,000	31,009	168,991	168,991
Restoration of Historic Farmhouse Driver	200,000	131,374	68,626	68,626
Management Fee to deliver all capital projects	100,000	45,389	54,611	
Exmoor House Common Room		12,764 -	12,764	
National Park Centre Capital Works		26,500 -	26,500	
Pinkery Roof Replacement	150,000	35,000	115,000	
Field Services Team Equipment	220,000	198,579	21,421	
White Rocks Cottage and Ashcombe	75,000	73,956	1,044	
AI Mapping - Woodland & Hedgerow Mapping		15,750 -	15,750	
Danesbrook bridge enhancements	8,000		8,000	
Planning DM System	136,000	143,921 -	7,921	
White Tailed Eagle release equipment	30,000	40,635 -	10,635	
Pinkery Activities Low Ropes	27,500	25,459	2,041	
Driver Mobile Cattle Crush	35,000	28,340	6,660	
Sawmill Facilities Enhancements (also 26)	20,000	840	19,160	
Lynmouth NPC Toilet Upgrade		31,800 -	31,800	
	2,333,200	1,402,856	930,344	510,907

Total Paid and in progress

EXMOOR NATIONAL PARK AUTHORITY

5 May 2026

EXTERNAL AUDIT ARRANGEMENTS

Report of the Chief Finance Officer

Purpose of Report: To present to Members the Bishop Fleming External Audit plan for the 2025/26 financial year.

RECOMMENDATIONS:

The Authority is recommended to:

1. **RECEIVE** the External Audit, Audit Plan at Appendix 1

Authority Priority: A highly performing organisation, getting best value from our resources and improving our performance.

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.

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

1. EXTERNAL AUDIT

- 1.1 Bishop Fleming have recently been appointed by Public Sector Audit Appointments (PSAA) as our appointed auditor, appointed to audit finance and governance arrangements within the Authority from 2025/26 financial year onwards. They have provided an audit plan which details their approach in delivering their responsibilities as External Auditors
- 1.2 A member of the Bishop Fleming audit team will attend to present their plan and this is attached at Appendix 1.

Ben Barrett
Chief Finance Officer
April 2026

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Appendices

1. Required communications with the Authority Committee
2. Sector updates

Welcome

The purpose of this report is to give you an overview of the nature and scope of our audit work and bring to your attention the key aspects of the audit. The document also ensures that there is good communication between us, as auditors, and you.

If you have any queries regarding the plan, including the arrangements noted below, then please do not hesitate to contact us.

This Audit Plan has been prepared for the sole use of the management and those charged with governance of the Authority. Except where required by law or regulation, this report should not be made available to any other parties without our prior written consent. No responsibilities are accepted by Bishop Fleming towards any party acting or refraining from action as a result of this plan.

We are issuing our 2025/26 External Audit Plan now to ensure that there is timely discussion of the key areas of focus.

Craig Sullivan – Key Audit Partner

T: 01752 234333

E: CSullivan@bishopfleming.co.uk

1. General Audit Information

Engagement objectives and scope

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

- give a true and fair view of the financial position of the Authority at the year end and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Throughout the audit we will also ensure that, in line with the latest Auditing Standards, we communicate on a regular basis with the Authority Committee as those charged with governance.

We are also required to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026. The Code requires us to report on the Authority's arrangements under three specified reporting criteria:

- Financial sustainability – how the Authority plans and manages its resources to ensure it can continue to deliver its services;
- Governance – how the Authority ensures it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness – how the Authority uses information about its costs and performance to improve the way it manages and delivers its services.

The respective responsibilities of the audited body and the auditor are summarised in the Code. They are also set out in the Public Sector Audit Appointments' Statement of Responsibilities of auditors and audited bodies as the body responsible for appointing us as your external auditor.

Audit reports

Financial statements

On completion of our audit work on the financial statements, we will issue our Audit Completion Report to those charged with governance, which will set out our findings.

In our auditor's report, we will report on the basis under which the financial statements have been prepared and whether they give a true and fair view. The auditor's report will also:

- report on whether other information presented with the audited financial statements (for example, the Narrative Report and Annual Governance Statement) is materially consistent with the financial statements or our knowledge obtained in the audit; and
- conclude on the appropriateness of management's use of the going concern basis of accounting.

The form and content of our auditor's report may need to be amended in light of our audit findings.

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

- the Annual Governance Statement does not comply with 'Delivering Good Governance in Local Government: Framework 2016 Edition' published by CIPFA/SOLACE and the subsequent Addendum published in May 2025 – see Page 13 for more detail on the Addendum; or

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- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

Where no matters are identified, this will also be confirmed.

Value for Money arrangements

On the completion of our work on whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, we will issue our Auditor's Annual Report to those charged with governance. This will provide a commentary on the Authority's arrangements under the three specified criteria. The report will also set out whether any significant weaknesses were identified and any relevant recommendations.

Audit materiality

In planning and performing our audit work we will consider whether the financial statements are free from 'material misstatement'.

Materiality is an expression of the relative significance of a particular matter in the context of the financial statements as a whole. In general, misstatements, including omissions, are considered to be material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The assessment of whether a misstatement is material in the context of the financial statements is a matter of professional judgement and will have regard to both the size and the nature of the misstatement, or a combination of both. It is also affected by our perception of the financial information needs of users of the financial statements. Thus, different materiality levels may be appropriate when considering different aspects of the financial statements.

If there are any areas of specific concern in which you would like us to pay particular attention to then we will be pleased to discuss this with you, and whether our audit approach can be readily adapted to accommodate such a level in that area, or whether it will be more appropriate for a special exercise to be carried out on the area.

Our basis of materiality has been set as follows:

	Basis of materiality
Exmoor National Park Authority	2% of gross expenditure This equates to £137,400 (Based on the 2024/25 audited accounts)

Whilst the level of materiality is applied to the financial statements as a whole, we must also address the risk that any identified unadjusted audit differences are material when considered in aggregate. To reduce the risk of this being the case, we apply a lower level of materiality which we utilise within our work, known as Performance Materiality. This is set at a lower level than overall materiality and is determined by our assessment of the element of audit risk that pertains to the internal control environment of the Authority.

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Risk assessment and significant risks

Financial statements

When planning our audit work, we will seek to minimise the risk of material misstatements occurring in the financial statements. To do this, we consider both the risk inherent in the financial statements themselves and the control environment in which the Authority operates. We then use this assessment to develop an effective approach to the audit.

This risk assessment directs our testing towards the balances and transactions at the greatest risk of material misstatement so as to minimise the risk of undetected material misstatements. However, we do not test every group of transactions or balances but carry out sample testing of balances and transactions.

Therefore, there is an inherent and unavoidable risk that some material misstatements may not be detected and therefore audit procedures should not be relied upon to detect all material misstatements, fraud, irregularities or instances of non-compliance.

Based on our knowledge of the Authority, we have identified the following as significant risk areas to be addressed during the audit along with our proposed audit approach.

Significant risks:

Risk	Audit Approach
<p>Management override of controls (required under the ISAs)</p>	<p>We are required by auditing standards (ISA 240) to consider fraud and management override of controls to be a significant risk for all audits as no matter how strong a control environment, there is the potential for controls to be overridden or bypassed. To address this risk, we will:</p> <ul style="list-style-type: none"> • Review the reasonableness of accounting estimates and critical judgements made by management; • Test material journals processed at the year-end; and • Test other journals with key risk attributes. <p>In testing journals, we will use data analytics tools to interrogate the whole population of journals posted in the year and focus on those with key risk factors.</p>
<p>Valuation of land and buildings</p> <p>There are a number of changes required to local authority financial statements as a result of CIPFA/LASAAC having regard to HM Treasury's Thematic Review on Non-investment Assets. Further detail is set out in our Sector Update at the back of this Plan. Our audit approach has been updated to reflect these changes.</p>	<p>There is a risk over the valuation of these assets due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions and judgements. To address this risk, we will:</p> <ul style="list-style-type: none"> • Hold early discussions with key officers within the Authority to ascertain how the Code changes required are being implemented and whether proposed actions are in line with the guidance; • Document our understanding of the processes and controls put in place by management, and evaluate the design of the controls; • Review the instructions provided to the valuer and the valuer's skills and expertise, in order to determine if we can rely on the management expert; • Write to the valuer to confirm the basis on which the valuation was carried out; • Confirm that the basis of valuation for assets valued in year is appropriate based on their usage; • Review the appropriateness of assumptions used in the valuation of land and buildings; • Review accuracy and completeness of information provided to the valuer, such as floor areas;

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Risk	Audit Approach
	<ul style="list-style-type: none"> • Test a sample of revaluations made during the year to ensure that they have been input correctly into the Authority's asset register; • Form our own expectations regarding the movement in property values and comparing this to the valuations reflected in the Authority's financial statements, following up valuation movements that appear unusual; • For assets not formally revalued in the year, review the indices selected by the Authority to ensure they are: <ul style="list-style-type: none"> ○ verifiable; ○ relevant to the asset type and the location of the asset; and ○ appropriate for 31 March; • Consider whether the approach adopted by management is in accordance with the revised requirements of the Code for assets to be valued cyclically with indexation applied to assets between formal valuations.
<p>Valuation of the pension fund net liability (Local Government Pension Scheme)</p>	<p>There is a risk over the valuation of the pension fund net liability due to the values involved and the high degree of estimation uncertainty, due to the sensitivity of the estimate to changes in key assumptions. To address this risk, we will:</p> <ul style="list-style-type: none"> • Document our understanding of the processes and controls put in place by management, and evaluate the design of the controls; • Review the instructions provided to the actuary and the actuary's skills and expertise, in order to determine if we can rely on the management expert; • Consider the accuracy and completeness of the information provided to the actuary; • Ensure that the disclosures in the financial statements in respect of the pension fund liability are consistent with the actuarial report from the actuary; • Carry out procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • Obtain assurances from the auditor of Somerset Pension Fund in respect of the controls around the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.

As part of our planning, we have rebutted the risks of fraud in revenue recognition (required under the ISAs) and fraud in expenditure recognition (required under the Financial Reporting Council's Practice Note 10: Audit of Financial Statements and regularity of public sector bodies in the United Kingdom).

We will report back to you, as part of our completion audit work, on the outcome of our work addressing the significant risk areas.

Other risks:

For the 2025/26 audit, we have included an 'other risk' relating to the in year change in accounting system used by the Authority.

Risk	Audit Approach
Change in accounting system	<p>Management implemented a new accounting system at the start of the accounting period. There is a risk that opening balances, comparative information and transactions processed during the transition period are misstated. This has the potential to affect any balance within the financial statements. To address this risk, we will:</p> <ul style="list-style-type: none"> • Review the process used to transition to the new accounting system; • Assess the audit risk presented from the new system; • Agree opening balances to audited prior year figures; and • Test as required any adjustments made during the transition. <p>This work will be completed alongside our journals testing, including separate reviews of pre- and post-transition journals as required.</p>

Value for money arrangements

As part of our planning work, we have also considered whether there are any risks of significant weakness in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources that we need to perform further procedures on.

We have not identified any risks of significant weakness at this stage.

We will keep our risk assessment under continual review and any changes will be communicated to those charged with governance.

Control environment

Through our audit planning procedures, we will continue to develop our understanding of the control environment in which the Authority operates.

At the time of issuing our Audit Plan we have concluded that the control environment in which the Authority operates is effective and we will tailor our audit approach accordingly.

Although we consider that the Authority operates effective and formalised controls, we will not incorporate controls-based testing into our audit approach. Therefore, our work will focus on substantive procedures.

Adjusted and unadjusted items

Of the potential audit adjustments that we identify during our audit work, some may require adjustment. The decision to make an adjustment to the financial statements is one that the Authority will need to make.

At the conclusion of the audit, we shall provide you with a schedule of potential adjustments that we identified during our audit work.

We will require you to confirm that you have considered the items and whether you have decided to adjust them in the financial statements; this will be included in the letter of representation.

We shall also provide you with a schedule, detailing those items that we identified during our audit work, which have not been adjusted for in the financial statements. This summary will not include errors that are 'clearly trivial', defined by us as those errors which individually account for no more than 5% of our materiality level.

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We will require you to confirm that you have duly considered these unadjusted errors and that you have decided not to adjust for them in the financial statements; this will also be included in the letter of representation.

Fraud

While the Authority has the ultimate responsibility for the prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit approach includes the consideration of fraud throughout the audit, including making enquiries of management and those charged with governance.

Prior year recommendations

We will follow up on the progress made by the Authority in addressing the recommendations made by Grant Thornton in respect of issues reported in their 2024/25 Audit Findings (ISA 260) Report and their 2024/25 Auditor's Annual Report.

2. The Audit Team

Key Audit Partner:	Craig Sullivan
Email:	CSullivan@bishopfleming.co.uk
Manager:	Cameron Penwill
Email:	Cameron.Penwill@bishopfleming.co.uk

3. Timetable

A full audit timetable has been included below:

Exmoor National Park Authority			
YEAR END: 31 March 2026			
Date	Requirement	Bishop Fleming	ENPA
Throughout 2026	Regular liaison meetings with management and the Chair of the Authority Committee	✓	✓
April 2026	Date for issue of audit deliverables	✓	
July 2026	Date for receipt of the draft financial statements		✓
August 2026	Date for receipt of audit deliverables		✓
August 2026	Date for receipt of VFM self-assessment from management		✓
September 2026	Audit team to undertake VFM work	✓	
w/c 2 November 2026	Audit fieldwork to be undertaken, completing work on significant risk areas and other material balances.	✓	✓
TBC November 2026	Audit completion meeting to discuss draft Audit Completion Report	✓	✓
December 2026	Presentation of Audit Completion Report and Auditor's Annual Report to those charged with governance	✓	✓

4. Audit Fees

Exmoor National Park Authority, in line with most other local government bodies, opted into the national scheme run by PSAA for the appointment of its external auditor for the five-year period with effect from 2023/24. PSAA set the scale fee for the audit of Exmoor National Park Authority under the contract. The audit scale fee set by PSAA for the Authority and our proposed variations are set out below:

PSAA scale fee 2025/26	£46,904
Proposed fee variations at the planning stage:	
Audit of change in accounting system	£TBC
Total (excluding VAT, subject to proposed fee variation)	£TBC

The scale fees set by PSAA:

- are based on the expectation that complete and materially accurate financial statements, with supporting working papers, will be available within agreed timeframes (as set out in [PSAA's Statement of Responsibilities document](#)); and
- reflect as far as possible the previous assessment of audit risk and complexity.

Where work was substantially more or less than envisaged by the scale fee, we will propose that the fees should be varied. PSAA determine the outcome of any fee variations. The proposed fee variations set out above reflect issues that were not reflected in the scale fee when it was set by PSAA.

As the individual responsible for the project management of the audit, Cameron will monitor the position in relation to any issues that could potentially give rise to a fee variation and discuss them with the s.151 officer at the earliest opportunity.

There are no non-audit fees proposed at the planning stage.

5. Ethical Issues

In order to comply with professional and ethical standards we are required to communicate to you all significant facts and matters that, in our professional judgement, may affect the firm's independence. This is for reference only, and unless you wish to make any comments, there is no need to respond.

Threats & safeguards

The standards require us to consider the perceived potential threats to our objectivity and independence in carrying out the audit. We are not providing any other audit related or non-audit related services. We have not identified any threats to the firm's independence.

Overall assessment

We can confirm that we comply with the Financial Reporting Council's (FRC) Ethical Standard and are able to issue an objective opinion on the financial statements. There are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention.

Maintaining objectivity & independence

As a firm we have policies and procedures in place to monitor auditor objectivity and independence on a regular basis. If any additional threats are identified, we will of course advise you immediately.

We also perform an annual review of completed audit engagements for quality control purposes.

If you would like to discuss any of the above, please contact us.

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1. Required communications with the Authority Committee

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

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

2. Sector updates

Key changes to the Code of Practice on local authority accounting in the United Kingdom 2025/26

Valuation of Property, Plant and Equipment

There are a number of changes required to local authority financial statements as a result of CIPFA/LASAAC having regard to HM Treasury's Thematic Review on Non-investment Assets. The main changes are:

- A revaluation expedient for property, plant and equipment, requiring valuations once every five years or on a five-year rolling basis and supported by indexation in intervening years. Alternatively, a desktop valuation in year three in rare cases where no index is available;
- Intangible assets to be held at historical cost only;
- Transitional arrangements when applying these changes so they will be applied prospectively, with no restatement of prior year figures;
- To assist authorities, an existing adaptation has been removed to allow both options permitted by IAS 16 for the treatment of accumulated depreciation when assets are revalued. This aligns with existing arrangements in the FreM; and
- A clarification to ensure that undertaking a full revaluation should not be a default process to demonstrate there has not been a material impairment of an asset and to comply with IAS 36 (impairment of assets).

Guidance is set out in [CIPFA Bulletin 22 Indexation application guidance](#).

Annual Governance Statement

Following the publication of [Delivering Good Governance in Local Government: addendum / Solace covering the annual review of governance and the annual governance statement \(2025\)](#), the content of the annual governance statement (AGS) has changed. Local authorities should refer to the addendum for full details; however, the AGS should contain the following elements:

- An executive summary, including an overall opinion on whether governance arrangements were fit for purpose;
- An assessment of effectiveness, setting out how the overall opinion was arrived at;
- Where governance needs to improve, including an action plan;
- How governance has been improved over the current financial year; and
- A forward look on governance.

English Devolution and Community Empowerment Bill

The Government have made proposals around devolution and Local Government reorganisation which were set out in the English Devolution White Paper published in December 2024.

The White Paper announced planned changes to the Devolution Framework, aimed at "completing the map" by establishing new Strategic Authorities throughout England. Although the White Paper allowed for other options, these Strategic Authorities were intended to be partnerships of multiple local authorities across a large geography with their own Mayor. These Strategic Authorities would be given "areas of competence" such as performing functions in transport and local infrastructure and skills and employment support and empowered to deliver on them.

Since then the Government has drafted the English Devolution and Community Empowerment Bill which is currently going through Parliament. Alongside the changes outlined above, provisions within the Bill will also enable the establishment of a new public body, the Local Audit Office (LAO), to oversee the local audit system. These provisions set statutory objectives for the LAO and prescribe key elements of its governance processes and

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structures. The LAO's functions will include setting fees, appointment of auditors to eligible bodies, setting the code of audit practice and overseeing a regulatory framework.

In concert with the Devolution Framework, the White Paper also announced a significant programme of Local Government Reorganisation with an end to the remaining two-tier areas, resulting in all local authorities reorganised into unitary councils.

The Local Government and Public Involvement in Health Act 2007 (the 2007 Act) provides the statutory process for making structural changes to councils. The following paragraphs explain how this process works with specific reference to the invitation to all councils in two-tier areas (and small neighbouring unitary authorities) to develop proposals for unitary local government. Broadly, the stages are:

1. **Stage one: Inviting unitary proposals.** Invitations went to the 21 two-tier areas and their neighbouring small unitary authorities and included statutory guidance pursuant to the 2007 Act, specifying criteria for establishing new unitary authorities and matters that should be taken into account.
2. **Stage two: Submission of formal unitary proposals.** Each council could only make one formal proposal for unitary local government, and a proposal could either be submitted individually by a council or jointly with other councils that were invited. The Secretary of State could decide to take forward proposals that are submitted by areas with or without modification.
3. **Stage three: Statutory consultation.** The Government will carry out a statutory consultation in accordance with the requirements of the legislation, which is that the Secretary of State must first consult any council affected that has not submitted the proposal, as well as any other persons considered appropriate, before a proposal can be implemented.
4. **Stage four: Decision to implement a proposal.** Once a statutory consultation is concluded, Ministers will decide, subject to Parliamentary approval, which, if any, proposal is to be implemented, with or without modification. In taking these decisions, Ministers will judge proposals in the round against the criteria. In making a decision, Ministers will have regard to all the representations that were received, including the consultation responses, and any other relevant information available. The decision taken will be subject to collective agreement across Government.
5. **Stage five: Making secondary legislation – the Structural Changes Order (SCO).** Once a decision is taken on which proposal to implement, the Ministry for Housing, Communities and Local Government (MHCLG) will prepare the necessary legislation (the SCO) for Parliamentary approval. The SCO establishes the new single tier of local government in the relevant area and makes provision to abolish the predecessor councils. MHCLG will work with the current councils during the preparation of the legislation, seeking input on specific matters which might include names of the new councils, transitional arrangements and electoral arrangements:
 - a. **The Order:** will specify arrangements for the first elections for the new unitary council/s, councillor numbers, the functions the new council has in the transition period and establish suitable governance arrangements for the transition period before new councils go live, by giving powers to the relevant executive or joint committee overseeing the transition.
 - b. **Elections:** Typically, the first elections to new unitary councils take place on electoral arrangements specified in the SCO, and which are built using a mixture of existing wards, divisions or, in some cases, parishes.
 - c. **Transition period arrangements:** The SCO will specify the governance arrangements for the new unitary councils in the transition period i.e. what sort of transition body will be in place during the transition period until predecessor councils are abolished and new unitary councils go live.
6. **Stage six: Transition period.** Once the SCO has been made, the existing councils carry on delivering services and fulfilling their duties until vesting day, while preparing to transfer all assets, functions and staff on vesting day when the predecessor councils are dissolved and the new unitary authority takes on the legal duties and powers for providing local government to the area.
7. **Stage seven: New unitary authority goes live.** This is vesting day. While preparatory work may start with the development of proposals and continue through the process, a minimum of around a year is allowed to enable safe and legal transfer of key services from the point the legislation is made, to when the new unitary council/s goes live. Elections to the new unitary councils, in the transition year ahead of vesting day, aid a safe and legal transition by ensuring those who will be responsible for governing the new authority/ies are accountable for decisions on transition arrangements.

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The timelines for the changes are that following final proposals being submitted at the end of November 2025, a consultation would be launched in the New Year, and it would likely close after the local elections in May 2026. Following this, decisions on which proposal to implement could be announced before the summer recess. Secondary legislation would then be prepared, to be laid in the House after the summer recess. The legislation could then be made, subject to Parliamentary approval. This would allow for elections to the new unitary authorities on 6 May 2027. The new authorities would then go live on 1 April 2028.

Local audit reform and the local audit backstop

The local audit system has faced a significant backlog of outstanding unaudited accounts at local authorities (and some other local bodies including police, fire and national parks authorities), covering multiple financial years. Just one per cent of these bodies published audited accounts for 2022/23 by the original deadline. The audit backlog was also the key factor in the Comptroller and Auditor General's decision to issue disclaimed opinions on the Whole of Government Accounts for financial 2022/23 and 2023/24.

In 2024, the Government introduced a local audit backstop programme, structured around six publication dates for audited accounts, to clear the backlog and enable a greater focus on recent accounts, setting in motion the reestablishment of discipline required for the timely publication of both unaudited and audited accounts.

While the backstops have also resulted in many disclaimed audit opinions, auditors' other statutory duties – including to report on value for money arrangements, to make statutory recommendations and issue Public Interest Reports – remain a high priority.

For the next three years, the statutory publication date for unaudited accounts will be 30 June, while the planned backstop dates are:

- 2025/26: 31 January 2027
- 2026/27: 30 November 2027
- 2027/28: 30 November 2028.

In the interests of transparency, the Government committed to publishing a non-compliance list of local bodies failing to publish audited accounts by the backstop dates. See [Addressing the local audit backlog in England: Non-compliance lists](#).

Given the large number of disclaimed opinions, the backstops were announced alongside a five-year programme for building back assurance, with an aspiration that local audit recovers as soon as possible within that period. The Government continues to work with local bodies and audit firms to achieve this aim, and is considering what further measures may be necessary to support the process.

The Government has written to all audit firms and to all local bodies in the process of rebuilding assurance to underline the need for everyone to work together to accelerate progress and prioritise resources accordingly.



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ITEM 9

EXMOOR NATIONAL PARK AUTHORITY STANDARDS COMMITTEE

MINUTES of the meeting of the Standards Committee held at 12pm on Tuesday, 7 April 2026 in the Garden Room at Exmoor House, Dulverton.

PRESENT

Mis E Stacey (Chairperson)
Mr S J Patrinos (Deputy Chairperson)
Mr M Ellicott
Mr S J Pugsley
Mr N Thwaites

In Attendance:

Mr C Hedger (Solicitor and Monitoring Officer) – *joined via Microsoft Teams*
Mr B Barrett (Head of Enterprise and Operations and Chief Finance Officer)
Mr A Stanyer (Independent Person)
Mrs J Hagley-Coles (Corporate Support Officer) - *notetaker*

10. APOLOGIES FOR ABSENCE: There were no apologies for absence.

11. DECLARATIONS OF INTEREST: There were none.

12. MINUTES:

i. **Confirmation:** The Minutes of the Standards Committee's meeting held on 2 December 2025 were agreed and signed as a correct record, subject to the following amendments:-

Minute 1 – APPOINTMENT OF CHAIRPERSON: In absentia, Miss E Stacey was appointed Chairperson of the Standards Committee until the first meeting of the Standards Committee convened after the Annual Meeting.

Minute 2 - APPOINTMENT OF DEPUTY CHAIRPERSON – Mr J Patrinos was appointed Deputy Chairperson of the Standards Committee until the first meeting of the Standards Committee convened after the Annual Meeting. In Miss Stacey's absence, Mr Patrinos chaired the meeting.

ii. **Matters arising:** There were no matters arising from those Minutes.

13. BUSINESS OF URGENCY: The meeting was reminded that Miss Stacey's term as a Secretary of State-appointed Member would end this year, meaning a vacancy on the Standards Committee would need to be filled at the Annual Meeting as part of the Member Appointments process. Standing Orders require the Standards Committee to comprise five Authority Members, including at least one Local Authority Member and at least one Secretary of State-appointed Member – which includes Parish Members who are ratified by the Secretary of State.

14. PUBLIC SPEAKING: There were no public speakers.

15. ANNUAL GOVERNANCE REVIEW 2025-2026

To consider the report of the Chief Finance Officer and the Solicitor and Monitoring Officer

The Committee's Consideration

In relation to the good practice questions set out in the governance self-assessment, it was suggested and agreed that the response to question 16, "Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?" be amended from "no" to "not applicable".

It was confirmed the role of the Independent Persons was to assess potential violations against the Code of Conduct and there was no obligation for them to submit a formal annual report. However, Mr Stanyer confirmed he would be comfortable to speak up if he felt general improvements could be made to the way Committees operated on a general basis.

RESOLVED:

1. To approve the Annual Governance Review.
2. To note the results of the Governance self-assessment at Section 9 subject to amendment to the response to question 16 from "no" to "not applicable".
3. To approve the Annual Governance Statement as set out in the Appendix for inclusion with the Annual Accounts for 2025/26.

16. STANDARDS COMMITTEE ANNUAL REPORT 2025-2026:

The Committee considered the joint report of the Head of Enterprise and Operations and the Solicitor and Monitoring Officer.

The Committee's Consideration

Section 3 of the Annual Report related to the Annual Review of Member Conduct and Code of Conduct and Members noted that the last major changes to the Code of Conduct (CoC) were made in April 2024. It was therefore suggested that a review of the CoC should be put forward as an agenda item for the next Standards Committee Meeting.

Confirmation was provided that 3 working days' notice was required to nominate a Planning Committee Substitute.

In relation to any potential training requirements, the Members welcomed the reintroduction of a Study Tour in the spring/summer. Whilst not strictly training, the Committee considered it would be valuable to reintroduce the opportunity for all Members and staff to gather during the lunch break of the Annual Meeting would be very valuable.

The meeting noted that local elections would take place in 2027 (including Somerset Council, North Devon District Council and Parish Council elections) which may result in changes to the Authority's membership, and that it would be necessary to plan accordingly for induction and other training.

RESOLVED:

1. To note the contents of the Annual Report for 2025-2026
2. To discuss any Member training needs for 2026-2027

The meeting closed at
12.20pm

(Chairperson)