



EXMOOR
NATIONAL PARK

EXMOOR NATIONAL PARK AUTHORITY
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23 April 2025

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, 6 May 2025 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 1 April 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. External Audit Arrangements: To consider the report of the Chief Finance Officer (Item 7.)

8. Revised Medium Term Financial Plan 2025/26 to 2029/30 and Revised Budget 2025/26: To consider the report of the Chief Finance Officer (Item 8).

9. Governance Review: To consider the report of the Chief Executive (Item 9).

10. Driver – Development Phase 2025-2028: To consider the report of the Head of Access, Engagement & Estates (Item 10).

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

12. Confidential Business: To consider passing a resolution pursuant to Section 100A(4) of the Local Government Act 1972 that the press and public be excluded from the meeting for the duration of Item 13 – Land and Property Matters on the grounds that publicity would be prejudicial to the public interest by reason of the confidential nature of the business arising in Item 13 below and that the following information will be considered which is exempt information as presented in Schedule 12A of the Act (as amended):-

Information relating to the financial or business affairs of any particular person (including the authority holding that information).

13. Land and Property Matters: To consider the Report of the Head of Climate, Nature and Communities and Senior Woodland Officer (Item 13).

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 the Corporate Support Officer, at Exmoor House.

ITEM 4

EXMOOR NATIONAL PARK AUTHORITY

MINUTES of the Meeting of the Exmoor National Park Authority held on Tuesday,
1 April 2025 at 10.00am in the Committee Room,
Exmoor House, Dulverton.

PRESENT

Miss A V Davis (Chairperson)

Mr R Milton (Deputy Chairperson)

Mr A Bray

Mr T Butt Philip

Mrs M Chilcott

Mr M Ellicott

Mr D Elson

Mr W Geen

Mr J Holtom

Dr M Kelly

Mr M Kravis

Mrs C Lawrence

Mrs F Nicholson

Mr S J Pugsley

Mrs F Smith

Miss E Stacey

Mr N Thwaites

Miss L Williams

Mr J Yabsley

Apologies for absence were received from Mr L Baker, Mr J Patrinos and Dr S Warren.

181. DECLARATIONS OF INTEREST: In relation to Item 8 – Financial Regulations and Standing Orders for the Regulation of Contracts, Miss A V Davis declared a personal interest as a relative was employed by the Authority's internal auditors, Devon Assurance Partnership.

182. CHAIRPERSON'S ANNOUNCEMENTS: The meeting was advised that Defra had agreed to meet the subscription costs of membership of National Parks England and that Exmoor National Park Authority would rejoin NPE from 1 April 2025.

183. MINUTES

- i. **Confirmation:** The **Minutes** of the Authority's meeting held on 4 March 2025 were agreed and signed as a correct record.
- ii. **Matters arising:** There were none.

184. BUSINESS OF URGENCY: There was none.

185. PUBLIC SPEAKING: There were no public speakers.

Mr S J Pugsley joined the meeting.

186. EXMOOR NATIONAL PARK AUTHORITY CORPORATE PLAN 2025-26: The Authority considered the **report** of the Chief Executive.

The Authority's Consideration

In response to queries raised by Members of the Committee, the meeting was advised as follows:

- A number of Corporate Plan priorities supported delivery of Defra's Protected Landscapes Targets and Outcomes Framework. The Protected Landscapes organisations and National Parks England would assist with target monitoring activity.
- Officers would continue to work with Defra in relation to each of the Authority's priorities, including a cared for landscape and heritage, and a place with flourishing and vibrant communities and businesses.
- Progress against the Corporate Plan would be monitored quarterly, and Members would receive an update on target delivery at the 6-month stage.
- The Authority would be responding to the government's consultation on peatland management, which proposed changes to the Heather and Grass Burning (England) Regulations 2021 as part of wider government plans to support nature recovery.
- Officers were aware of the farming community's ongoing concerns about the potential release of White-Tailed Eagles on Authority owned land, and the need for continuing communication about the project was recognised. While the Authority supported the project as part of its nature recovery vision, the decision to licence the release would be made by Natural England.

Mr T Butt Philip and Mr J Yabsley joined the meeting during this item and were therefore ineligible to vote.

RESOLVED:

1. To approve the Exmoor National Park Authority Corporate Plan 2025-26.
2. To delegate to the Chief Executive and Chairperson authority to agree minor amendments following Member discussion and production of the final Plan

Miss L Williams joined the meeting.

187. FINANCIAL REGULATIONS AND STANDING ORDERS FOR THE REGULATION OF CONTRACTS: The Authority considered the **report** of the Chief Finance Officer.

The Authority's Consideration

Members welcomed the updated Financial Regulations and Standing Orders for the Regulation of Contracts as part of the Authority's commitment to ensuring that its financial management and procurement processes remained robust.

During the debate, the meeting was advised as follows:

Staff training on the revised procurement arrangements was ongoing; the procurement thresholds were not considered to constrain staff; and Officers recognised that innovation could be as important as value.

A new finance system was in place which would improve financial monitoring and assist budget holders.

The Authority had worked with Devon Procurement Partnership and was active on social media to encourage local and smaller businesses to come forward as potential suppliers.

Officers would examine the arrangements for the appointment of internal auditors and there was potential for Standing Orders to include provision for a regular review of the appointment process.

As the Authority did not engage in a significant amount of high value procurement, the opportunity to build in social value was limited; however, Officers would review Standing Orders with the aim of adding provision to encourage social value procurement where there was potential to do so.

Thresholds for quotation and tendering procedures had been revised to take account of inflation and to align with the provisions of the Procurement Act. Internal processes to record procurement decisions and to document how decisions were reached were in place.

The threshold for cash floats had not been increased in a move towards ending the use of petty cash.

RESOLVED:

1. To approve and adopt the Exmoor National Park Authority Financial Regulations.
2. To approve and adopt the Exmoor National Park Authority Standing Orders for the Regulation of Contracts.

188. STANDARDS COMMITTEE: The Authority received and noted the draft Minutes of the Standards Committee held on 4 March 2025.

189. PERSONNEL UPDATE: The Authority Committee noted the recent staff changes set out on the agenda.

190. MEMBERS' REPORTS: There were none.

The meeting closed at 10.40am

(Chairperson)

EXMOOR NATIONAL PARK AUTHORITY

6 May 2025

EXTERNAL AUDIT ARRANGEMENTS

Report of the Chief Finance Officer

Purpose of Report: To present to Members the Grant Thornton External Audit plan for the 2024/25 financial year.

RECOMMENDATIONS:

The Authority is recommended to **RECEIVE** the External Audit, Audit Plan at Appendix 1.

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 2024/25 and 2025/26 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 Grant Thornton UK LLP is our appointed auditor, appointed to audit finance and governance arrangements within the Authority. They have provided an audit plan which details their approach in delivering their responsibilities as External Auditors
- 1.2 A member of the Grant Thornton audit team will attend to present their plan and this is attached at Appendix 1.

Ben Barrett
Chief Finance Officer
April 2025

The Audit Plan for Exmoor National Park Authority

Year ending 31 March 2025

10 April 2025



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01 Key developments impacting our audit approach

Local Government Reorganisation

External factors

English Devolution White Paper

On 16 December 2024, the Secretary of State for Housing, Communities and Local Government, Angela Rayner, Presented to Parliament the English Devolution White Paper.

The White Paper sets out the direction of travel for the devolution of power across England. Devolution is seen by the government as being fundamental in achieving the change the public expect and deserve. The government's aim is for devolution to promote growth, a joined-up delivery of public services, and politics being done with communities, not to them. England is one of the most centralised countries in the developed world. The goal is universal coverage of strategic authorities in England.

Strategic authorities will be a combination of pre-existing Combined Authorities and Mayoral Strategic Authorities (MSAs). They will be funded through an integrated settlement which can be used by the Authority across housing, regeneration, local growth, local transport, retrofit, skills and employment support. This removes the complexity of numerous grants, conditions and reporting requirements, simplifying it into a single mutually agreed outcomes framework monitored over a supply review period. In combination with this Mayors will be given more control over the devolution of transport, skills & employment support, housing and planning, environment and climate change, supporting business and research, reforming and joining up public services.

The government plans to facilitate a programme of local government reorganisation for 2-tier areas across England. It will also facilitate the reorganisation of unitary councils where there is evidence of failure, or where their size and/or boundaries are a hinderance to local decision making. This will be done in a phased approach and for most will mean creating councils serving a population of 500 000 or more. Along with devolution government wants to reset its relationship with local government, end micro-management and enable local governments through multi-year settlements.

The next steps are:

- A widening and deepening of devolution, expanding on the 2 new Mayors and 6 non-mayoral devolutions already noted in the white paper, with a priority programme for those with plans ready for action;
- An invitation from all remaining 2-tier areas and unitary councils where appropriate, to submit proposals for local reorganisation;
- And re-committing to the English Devolution Bill by putting the devolution framework into statute and moving to a systematic approach that ensures local leaders have the powers they need.

Update

Jim McMahon, Minister for Local Government and English Devolution, wrote to two-tier authorities in February 2025 to set out a timetable for reorganisation proposals to be submitted. We are expecting an interim plan by 21 March 2025 and a full proposal by 28 November 2025.

Local Audit Reform

External factors

Proposals for an overhaul of the local audit system

On 18 December 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, wrote to local authority leaders and local audit firms to announce the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

The government's strategy paper sets out its intention to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office will be established, with responsibilities for:

- Coordinating the system – including leading the local audit system and championing auditors' statutory reporting powers;
- Contract management, procurement, commissioning and appointment of auditors to all eligible bodies;
- Setting the Code of Audit Practice;
- Oversight of the quality regulatory framework (inspection, enforcement and supervision) and professional bodies;
- Reporting, insights and guidance including the collation of reports made by auditors, national insights of local audit issues and guidance on the eligibility of auditors.

The Minister also advised that, building on the recommendations of Redmond, Kingman and others, the government will ensure the core underpinnings of the local audit system are fit for purpose. The strategy therefore includes a range of other measures, including:

- setting out the vision and key principles for the local audit system;
- committing to a review of the purpose and users of local accounts and audit and ensuring local accounts are fit for purpose, proportionate and relevant to account users;
- enhancing capacity and capability in the sector;
- strengthening relationships at all levels between local bodies and auditors to aid early warning system; and
- increased focus on the support auditors and local bodies need to rebuild assurance following the clearing of the local audit backlog.

Our Response

Grant Thornton welcomes the proposals, which we believe are much needed, and are essential to restore trust and credibility to the sector. For our part, we are proud to have signed 83% of our 2022/23 local government audit opinions without having to apply the local authority backstop. This compares with an average of less than 30% sign off for other firms in the market. We will be keen to work with the MHCLG, with existing sector leaders and with the Local Audit Office as it is established to support a smooth transition to the new arrangements.

Key developments impacting our audit approach

National Position

Authority's face many challenges, the pandemic along with the cost of living crisis has left Authority's with economic, social, and health challenges to address:

Staffing: A key challenge facing Authority's in maintaining service sustainability is the growing difficulties in relation to workforce recruitment and retention. Authority's struggle to attract and retain qualified staff, especially younger talent. Many Authority's have outdated recruitment processes and are heavily reliant on agency staff.

Climate change: As the impacts of climate change become increasingly evident, local government plays a pivotal role in mitigating and adapting to these changes. The UK's targets for achieving net zero carbon emissions and local authority pledges must align into cohesive policies with common goals. This includes ongoing local economy investment in renewable energy, promoting sustainable transportation and implementing measures to enhance resilience against extreme weather events.

Funding : Authority's face many challenges in securing funding, including declining grant income, slow tax revenue growth, and rising demand for services. These challenges can make it difficult for Authority's to balance their budgets, assess their revenue base, enforce taxes, and prevent tax evasion. Strained budgets are making it challenging to fund essential services, infrastructure projects and the ongoing stream of section 114 notices will not come as a surprise this year.

Digital Transformation : The fast pace of technological advancement poses both opportunities and challenges for Authority's. The adoption of digital tools and platforms is crucial for improving service delivery, enhancing communication and streamlining administrative processes. However, many communities still lack access or ability to navigate essential technology which creates a digital divide. Authority's needs to ensure inclusivity in its digital strategies, addressing disparities and ensuring all residents can benefit from the opportunities technology offers.

Cybersecurity: Authority's need to protect against malware and ransomware attacks. They also need to navigate central government policy shifts and constraints. With increased reliance on digital platforms, they become more vulnerable to cyber threats. Safeguarding sensitive data and ensuring the integrity of critical systems are paramount and local authorities must invest in robust cybersecurity measures, employee training and contingency plans to protect themselves.

Our Response

Building and maintaining public trust is arguably the cornerstone of effective governance. Authority's must prioritise transparency, open communication and meaningful public engagement to foster positivity within communities.

Despite best efforts, financial pressures are affecting the scale, range and quality of services provided to local residents. Ultimately spending is increasingly concentrated on fewer people, so Authority's are less able to support local and national agendas.

Sound strategic financial management, collaboration with other levels of government and exploring alternative funding sources are vital for local authorities to overcome financial constraints and deliver quality services.

Our value for money audit work continues to identify significant weaknesses in all criteria of the Code of Audit Practice. This shows that local authorities are facing increasing pressure to provide services while managing change and reducing costs. We understand that the environment in which our audited bodies operate is dynamic and challenging and this understanding allows us to have insightful conversations and adapt our approach to delivering our audit work accordingly.

We know the difficulties and challenges faced within our Local Authority bodies and know there is a focus on improving quality and reducing costs. We will work with you as you strive to deliver these aims.

Key developments impacting our audit approach

Local Context

Exmoor National Park Authority received an unmodified audit opinion in 2023-24. The audit was closed in advance of the statutory backstop date of the 28 February 2025. As a result, we have full assurance over the opening balances in the financial statements and the audit will not be impacted by backstop related issues.

We identified five above trivial misstatements in the prior years audit, all of which management adjusted for in the accounts.

Our VFM commentary in the prior year did not identify any significant weaknesses in the Authority's arrangements. We identified one improvement recommendation in the area of governance. This related to the standards committee annual self assessment of effectiveness.

The most recent financial performance update (at December 2024) reported that for the first half of the 2024-25 year, there had been an underspend of £330k compared to the budgeted position. This was primarily caused by a one off receipt from DEFRA of £250k as well as an additional £85k grant relating to farming in protected landscapes.

The latest medium term financial plan states that income for 2025-26 is forecasted at £5,902k compared with forecasted expenditure of the same level. A primary risk area is the assumption of the 3% pay award which is maintained based on reducing inflation. Per the comment below, the pay award was 3.9% in 2024-25.

The MTFP also details the impact of the autumn budget statement which has served to increase the Authority's national insurance contributions. The additional costs resulting from this will need to be considered in the budget.

A balanced budget is reported in the MTFP for 2025-26 and 2026-27. However, further savings are required in future years to balance the budget.

The Authority continues to be impacted by global and national events such as the high levels of inflation experienced over the past several years. The Authority also continue to contend with reductions in the value of the DEFRA grant which is the primary source of funding for the national park.

The Authority has also reported that this year's local government pay award was higher than budgeted for at 3.9%. Although resources were found to cover the 0.9% shortfall, this has been a pressure for the Authority. Increases in the pay award have largely been caused by inflation. Payroll related spend was the single largest area of spend for the Authority in 2023-24.

The Authority have implemented a new finance system from April 2025 following the loss of the SAP system which had been hosted by Somerset Council. It will be imperative that management ensure an orderly transition from SAP to Access Financials.

Our Response

Our planning work is materially complete, and we have not identified any material issues at this stage to bring to the committee's attention. Our significant risks are in line with the prior year audit.

Given the higher number of adjustments identified in the prior year, we have reduced our performance materiality to 70% of headline materiality (PY 75%) to reflect an increased risk of errors.

Our VFM planning work has not identified any risks of significant weakness. We will follow up on the improvement recommendation made and assess any progress made.

Our final accounts audit is expected to commence in September 2025.

We will test the major grants received by the Authority as part of our audit. Particular focus will be on the larger grants such as DEFRA to ensure they have been accurately reported and recognised.

We will review the Authority's arrangements for ensuring appropriate future savings are achieved as part of our value for money work.

Payroll related expenditure is the single most significant expenditure stream of the Authority. This will be tested in detail as part of our audit procedures.

We are aware of the challenges faced by Authorities in relation to inflation and the autumn budget. We will review the Authority's arrangements for dealing with these cost pressures as part of our value for money work.

As stated above, grant income and payroll expenditure are the two most significant streams of income and expenditure and will be tested in detail as part of our audit.

Although the new system is not in the scope of our audit for 2024-25, this will be an area of focus for 2025-26. Therefore, management should maintain appropriate documentation of the processes and controls in place over the transition for audit inspection.

Key developments impacting our audit approach (continued)

Our commitments

- As a firm, we are absolutely committed to audit quality and financial reporting in local government. Our proposed work and fee, as set out further in this Audit Plan, has been agreed with the Chief Finance Officer.
 - To ensure close work with audited bodies and an efficient audit process, our preference as a firm is either for our UK based staff to work on site with you and your staff or to develop a hybrid approach of on-site and remote working. We would be grateful if you could confirm that you and your finance team are committed to this approach.
 - We would like to offer a formal meeting with the Chief Executive twice a year, and with the Chief Finance Officer quarterly as part of our commitment to keep you fully informed on the progress of the audit.
 - At an appropriate point within the audit, we would also like to meet informally with the Chair of your Exmoor National Park Authority Committee, to brief them on the status and progress of the audit work to date.
 - Our Value for Money work will continue to consider the arrangements in place for you to secure economy, efficiency and effectiveness in the use of your resources.
 - We will continue to provide you and your Exmoor National Park Authority Committee with sector updates providing our insight on issues from a range of sources via our Committee updates.
 - We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation, discuss issues with our experts and create networking links with other clients to support consistent and accurate financial reporting across the sector.
-



IFRS 16 Leases



Summary

IFRS 16 Leases is now mandatory for all Local Government (LG) bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.” In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major change from the requirements of IAS 17 in respect of operating leases.

There are however the following exceptions:

- leases of low value assets (optional for LG)
- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating). However, if an LG body is an intermediary lessor, there is a change in that the judgement, as to whether the lease out is an operating or finance lease, is made with reference to the right of use asset rather than the underlying asset. The principles of IFRS 16 will also apply to the accounting for PFI assets and liabilities.

Systems and processes

We believe that most LG Bodies will need to reflect the effect of IFRS 16 changes in the following areas:

- accounting policies and disclosures
- application of judgment and estimation
- related internal controls that will require updating, if not overhauling, to reflect changes in accounting policies and processes
- systems to capture the process and maintain new lease data and for ongoing maintenance
- accounting for what were operating leases
- identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate

Planning enquiries

As part of our planning risk assessment procedures, we have made inquiries as to managements approach to implementing IFRS16, the processes involved and the likely impact on the accounts. Our understanding is that the work in this area is not yet finalised. We would appreciate a prompt response to these enquires in due course.

The Backstop

Local Government National Context – The Backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- for years ended 31 March 2023 and earlier by 13 December 2024; and
- for years ended 31 March 2024 by 28 February 2025; and
- for years ended 31 March 2025 by 27 February 2026.

The Statutory Instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and enable to the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

Our Work

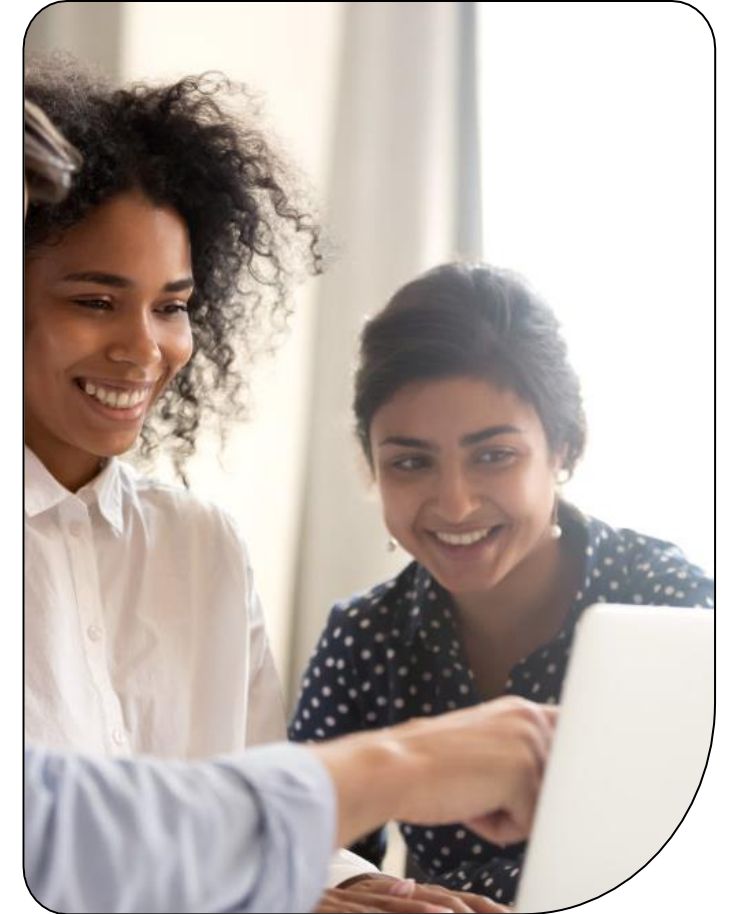
In the prior year Exmoor National Park Authority were not impacted by the backstop as the 2023-24 audit was finalised in advance of the backstop date. Therefore, this issue does not impact Exmoor.

However, the Authority must be aware of the backstop dates for future years. For example, 2026-27 accounts will have a backstop date of 30 November 2027. The audit time available will therefore become constrained over the coming years with less margin for overruns.

In response to this we will be aiming to complete more audit work at an advanced stage earlier in the year. It will be imperative that management work with us to ensure that we can perform advanced audit testing by:

- Undertaking a month 9 close so that we can obtain accurate populations to test.
- Ensure appropriate resource is available to deal with audit requests earlier in the year.
- Work with us to ensure early testing is completed in an efficient manner.

We would encourage management to consider what they can do over the coming year to make advanced testing possible at the Authority. Our aim is to complete as much early testing by the end April each year as possible.



02 Introduction and Headlines

Introduction and headlines



Purpose

- This document provides an overview of the planned scope and timing of the statutory audit of Exmoor National Park Authority ('the Authority') for those charged with governance.

Respective responsibilities

- The National Audit Office ('the NAO') has issued the Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Exmoor National Park Authority . We draw your attention to these documents.

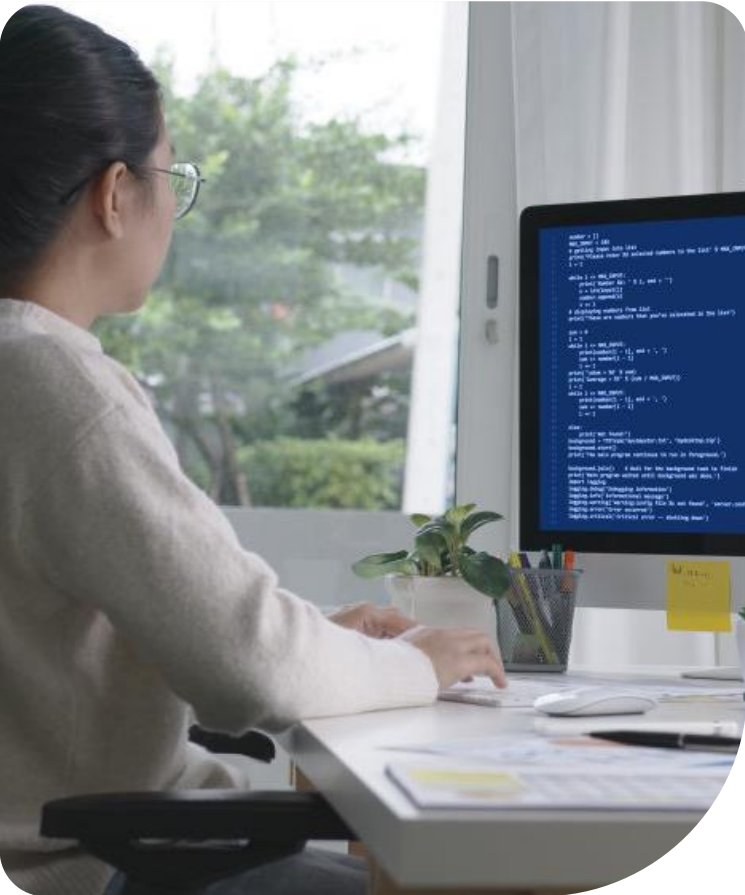
Scope of our Audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Exmoor National Park Authority Committee); and we consider whether there are sufficient arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that arrangements are in place to use resources efficiently in order to maximise the outcomes that can be achieved as defined by the Code of Audit Practice.

The audit of the financial statements does not relieve management or the Exmoor National Park Authority Committee of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.

Introduction and headlines (continued)



Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of control
- Land and Buildings Revaluations
- Valuations of the Pension Liability

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

Materiality

We have determined planning materiality to be £142k (PY £116k) for the Authority, which equates to 2.5% of your prior year gross operating costs for the year. We are obliged to report uncorrected omissions or misstatements other than those which are ‘clearly trivial’ to those charged with governance. As part of our risk assessment, we have considered the impact of unadjusted prior period errors. Although not material, we have reduced performance materiality from 75% of headline materiality used in the prior year to 70% for 24-25.

Clearly trivial has been set at £7k (PY £6k).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any significant weakness areas or related risks, requiring separate attention. We will continue to monitor and update our risk assessment and responses until we issue our Auditor’s Annual Report.

Audit logistics

Our interim visit took place in February and March 2025 and our final visit will take place from September 2025. Our key deliverables are this Audit Plan, our Audit Findings Report, our Auditor’s Report and Auditor’s Annual Report.

Our proposed fee for the audit is £45,627 (PY: £43,427) for the Authority, subject to the Authority delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.


We have complied with the Financial Reporting Council’s Ethical Standard (revised 2024) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements

03 Identified risks

Significant risks identified


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

Significant risk	Audit team's assessment	Planned audit procedures
Management override of controls: Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.	We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	<ul style="list-style-type: none">• Review of accounting estimates, judgements and decisions made by management• Testing of journals entries• Review of unusual significant transactions
Valuation of land and buildings: The valuation of land and buildings, as reflected in the Authority's balance sheet as Property, Plant and Equipment (PPE), represents a significant estimate in the financial statements.	<p>The Authority engages valuers to revalue its other land and buildings (£20.2m) using a rolling programme, ensuring all assets are revalued at least once every five years. Management are currently revaluing all assets every year to ensure material accuracy of the stated values. Assets are valued as at 31 March 2025.</p> <p>These valuations represent a significant estimate by management due to the size of the numbers involved and the sensitivity of the estimates to changes in key assumptions.</p> <p>The specific risks will be pinpointed as part of our final accounts work and once the valuers report has been received.</p>	<ul style="list-style-type: none">• Evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation expert and the scope of their work.• Assess the competence, capability and objectivity of the valuation expert.• Write to the valuers to confirm the basis on which the valuations were carried out.• Challenge the information and assumptions used by the valuer to assess the completeness and consistency with our understanding.• Test revaluations made during the year to ensure they have been input correctly into the Authority's asset register.• Evaluate the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value at year end.



"In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK)." (ISA (UK) 315).

In making the review of unusual significant transactions "the auditor shall treat identified significant related party transactions outside the entity's normal course of business as giving rise to significant risks." (ISA (UK) 550).



Management should expect engagement teams to challenge them in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.


Significant risks identified (continued)

Significant risk	Audit team’s assessment	Planned audit procedures
<p>Valuation of the pension fund net liability: The pension fund net liability, as reflected in the Authority’s balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.</p>	<p>The Authority employs an actuary to complete a valuation of the pension fund net liability. The value as at 31 March 2024 was £1.2m deficit.</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved and the sensitivity of the estimate to changes in key assumptions.</p>	<ul style="list-style-type: none"> • Update our understanding of the processes and controls put in place by management to ensure that the Authority’s pension fund net liability is not materially misstated and evaluate the design of associated controls. • Evaluate the instructions issued by management to their management expert (actuary) for this estimate and the scope of the actuary’s work. • Assess the competence, capability and objectivity of the actuary who carried out the Authority’s pension fund valuation. • Assess the accuracy and completeness of the information provided by the Actuary to the actuary to estimate the liability. • Test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary. • Undertake 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.
<p>The revenue cycle includes fraudulent transactions: Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p>	<p>We have identified and completed a risk assessment of all revenue streams for the Authority. We have rebutted the presumed risk that revenue may be misstated due to the improper recognition of revenue for all revenue streams. This is due to the low fraud risk and the underlying nature of the transactions, or immaterial nature of the revenue streams both individually and collectively.</p> <p>We have considered the risks and concluded that there is little incentive, pressures or opportunity for management to perpetrate a fraud in this area.</p>	<ul style="list-style-type: none"> • For the Authority’s income streams we will keep this fraud rebuttal under review during the course of our audit. However, at this stage this is not considered to be a significant risk for the audit.
<p>The expenditure cycle includes fraudulent transactions: Practice Note 10 (PN10) states that as most public bodies are net spend bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.</p>	<p>We have completed a risk assessment of all expenditure streams for the Authority. We have considered whether there is a risk that expenditure may be misstated due to the improper recognition of expenditure for all expenditure streams and concluded that there is not a significant risk. This is due to the low fraud risk and the underlying nature of the transactions, or immaterial nature of the expenditure streams both individually and collectively.</p> <p>We have considered the risks and concluded that there is little incentive, pressures or opportunity for management to perpetrate a fraud in this area.</p>	<ul style="list-style-type: none"> • For the Authority’s expenditure streams we will keep this fraud rebuttal under review during the course of our audit. However, at this stage this is not considered to be a significant risk for the audit.

Other risks identified

Other risks are, in the auditor’s judgement, those where the likelihood of material misstatement cannot be reduced to remote, without the need for gaining an understanding of the associated control environment, along with the performance of an appropriate level of substantive work. The risk of misstatement for another risk is lower than that for a significant risk, and they are not considered to be areas that are highly judgemental, or unusual in relation to the day-to-day activities of the business.

Risk	Description	Planned audit procedures
Introduction of IFRS 16 (accounting for leases): As noted on page 9, IFRS 16 is mandatory for all Local Government bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17.	<p>At the time of writing, the Authority had not completed its review of the potential impact of IFRS 16 on its financial statements for the year ended 31 March 2025.</p> <p>The impact on an organisation’s financial statements is dependent on how, historically, it has financed its capital assets. Organisations that typically build / buy assets will have a lesser impact than those that would normally lease buildings and equipment.</p> <p>Ther Authority’s initial expectation is that the impact of IFRS 16 will not be material, and we have therefore not assessed this as a significant risk for 2024/25. We will keep this assessment under review during the course of our work.</p>	<ul style="list-style-type: none">• Evaluate the design effectiveness of management controls over accounting for leases, with a focus on the arrangements for ensuring that all leases have been captured.• Review a sample of Authority’s IFRS 16 calculations to ensure that the leases have been correctly accounted for in 2024/25 and that these are in accordance with the supporting evidence.• Ensure all required disclosures have been included within the financial statements relating to IFRS 16.



“The auditor determines whether there are any risks of material misstatement at the assertion level for which it is not possible to obtain sufficient appropriate audit evidence through substantive procedures alone. The auditor is required, in accordance with ISA (UK) 330 (Revised July 2017), to design and perform tests of controls that address such risks of material misstatement when substantive procedures alone do not provide sufficient appropriate audit evidence at the assertion level. As a result, when such controls exist that address these risks, they are required to be identified and evaluated.” (ISA (UK) 315)

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement, and any other information published alongside your financial statements to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Authority.
- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.
- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.
- We consider our other duties under legislation and the Code, as and when required, including:
 - giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements;
 - issuing a report in the public interest or written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014 (the Act);
 - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act;
 - issuing an advisory notice under section 29 of the Act.
- We certify completion of our audit.

Other material balances and transactions


Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

04 Our approach to materiality

Our approach to materiality

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

Matter	Description	Planned audit procedures
01	Determination We have determined planning materiality (financial statement materiality for the planning stage of the audit) based on professional judgement in the context of our knowledge of the Authority, including consideration of factors such as stakeholder expectations, industry developments, financial stability and reporting requirements for the financial statements	<ul style="list-style-type: none">• We determine planning materiality in order to:<ul style="list-style-type: none">– establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements– assist in establishing the scope of our audit engagement and audit tests– determine sample sizes and– assist in evaluating the effect of known and likely misstatements in the financial statements
02	Other factors An item does not necessarily have to be large to be considered to have a material effect on the financial statements	<ul style="list-style-type: none">• An item may be considered to be material by nature when it relates to instances where greater precision is required
03	Reassessment of materiality Our assessment of materiality is kept under review throughout the audit process	<ul style="list-style-type: none">• We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality
04	Matters we will report to the Exmoor National Park Authority Committee Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) ‘Communication with those charged with governance’, we are obliged to report uncorrected omissions or misstatements other than those which are ‘clearly trivial’ to those charged with governance. ISA 260 (UK) defines ‘clearly trivial’ as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.	<ul style="list-style-type: none">• We report to the Exmoor National Park Authority Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.• In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £7k (PY £6k).• If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Exmoor National Park Authority Committee to assist it in fulfilling its governance responsibilities.

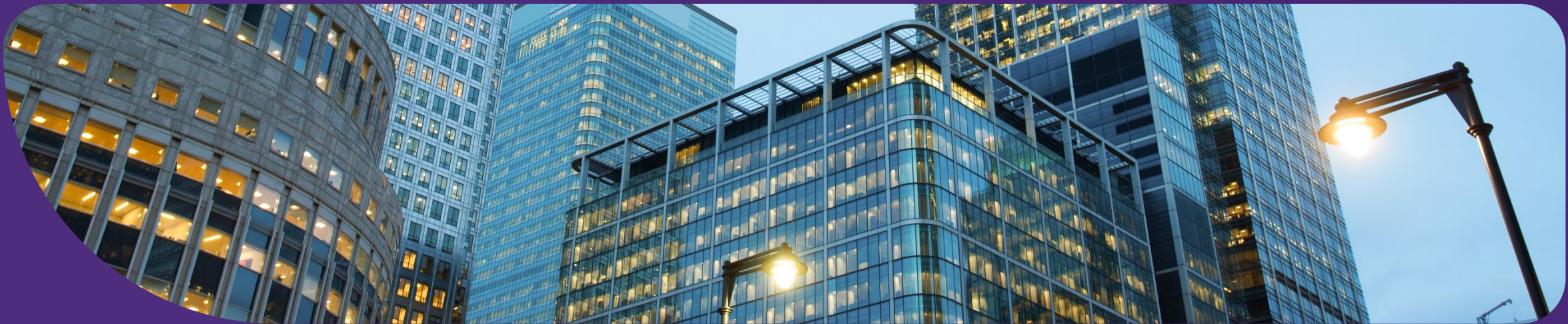


Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)

Our approach to materiality

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

	Amount (£)	Qualitative factors considered
Materiality for the Authority financial statements	£142k	<ul style="list-style-type: none">• Key users of the financial statements and which performance measures key stakeholders for the entity are interested in• Business environment• Control environment (e.g. known issues, frauds that could make misstatement more likely)• Other sensitivities (e.g. Changes in regulations).
Materiality for specific transactions, balances or disclosures – Senior officer remuneration	£10k	<ul style="list-style-type: none">• Key users of the financial statements and which performance measures key stakeholders for the entity are interested in.• The £10k threshold applies to the disclosures for an individual officer rather than the value of the senior remuneration note as a whole.



05 IT audit strategy

IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audit and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audit will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

The following IT applications are in scope for IT controls assessment based on the planned financial statement audit approach, we will perform the indicated level of assessment:

IT application	Audit area	Planned level IT audit assessment
SAP	Financial reporting, HR/ Payroll	<ul style="list-style-type: none">Following up on the audit findings raised in the previous year. Testing of privileged access across the applications.

Please note, as Exmoor continue to be reliant on Somerset Council for their IT systems as above, detailed testing on the IT systems will be performed by the Somerset Council audit team. We will obtain any findings directly from them.

New System Implementation:

We understand that from April 2025 the Authority has begun a transition to a new finance system called ‘Access Financials’. This is not in scope for 2024-25 as it has been implemented outside our year. However, this will be in scope for the 25-26 audit. We recommend that in preparation for this management maintains all documentation and process notes around how the new system is being implemented and ensuring that a complete set of data has been migrated to the new system. Management should maintain detailed documentation to record the controls over this process for audit inspection.

06 Value for Money Arrangements

Value for Money Arrangements

Approach to Value for Money work for the period ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:



Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



Governance

How the body ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Risks of significant VFM weaknesses



As part of our initial planning work, we considered whether there were any risks of significant weakness in the body’s arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed on the table overleaf along with the further procedures we will perform. We will continue to review the body’s arrangements and report any further risks of significant weaknesses we identify to those charged with governance. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the second table below.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:



Statutory recommendation

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



Key recommendation

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



Improvement recommendation

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

Risks of significant weakness in VFM arrangements (continued)

Risk assessment of the Authority’s VFM arrangements

The Code of Audit Practice 2024 (the Code) sets out that the auditor’s work is likely to fall into three broad areas: planning; additional risk-based procedures and evaluation; and reporting. We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. Consideration of prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2024/25. We will continue to evaluate risks of significant weakness and if further risks are identified , we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2023/24 Auditor judgement on arrangements		2024/25 risk assessment	2024/25 risk-based procedures
Financial sustainability	G	No significant weakness in arrangements or areas for improvement identified.	No risks of significant weakness identified	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code.
Governance	A	No significant weakness in arrangements identified, but an improvement recommendation was made to address the reporting of the Standards committee self assessment of effectiveness.	No risks of significant weakness identified	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendation made in 2023/24.
Improving economy, efficiency and effectiveness	G	No significant weakness in arrangements or areas for improvement made.	No risks of significant weakness identified	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code.

We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor’s annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible. We report our value for money work in our Auditor’s Annual Report. Any significant weaknesses identified once we have completed our work will be reflected in your Auditor’s Report and included within our audit opinion.

- G

No significant weaknesses in arrangements identified or improvement recommendation made.
- A

No significant weaknesses in arrangements identified, but improvement recommendations made.
- R

Significant weaknesses in arrangements identified and key recommendations made.

07 Logistics

Logistics

The audit timeline



Our team and communications

Grant Thornton core team

Grace Hawkins
Engagement Lead/
Key Audit Partner

- Key contact for senior management and Exmoor National Park Authority Committee
- Overall quality assurance

Oscar Edwards
Audit Manager

- Audit planning
- Resource management
- Performance management reporting

Ananya Mehta
In-charge Accountant

- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	<ul style="list-style-type: none">• Annual client service review	<ul style="list-style-type: none">• The Audit Plan• Audit Progress and Sector Update Reports• The Audit Findings• Auditor’s Annual Report	<ul style="list-style-type: none">• Audit planning meetings• Audit clearance meetings• Communication of issues log	<ul style="list-style-type: none">• Technical updates
Informal communications	<ul style="list-style-type: none">• Open channel for discussion		<ul style="list-style-type: none">• Communication of audit issues as they arise	<ul style="list-style-type: none">• Notification of up-coming issues

As part of our overall service delivery we may utilise colleagues who are based overseas, primarily in India and the Philippines. Those colleagues work on a fully integrated basis with our team members based in the UK and receive the same training and professional development programmes as our UK based team. They work as part of the engagement team, reporting directly to the Audit Senior and Manager and will interact with you in the same way as our UK based team albeit on a remote basis. Our overseas team members use a remote working platform which is based in the UK. The remote working platform (or Virtual Desktop Interface) does not allow the user to move files from the remote platform to their local desktop meaning all audit related data is retained within the UK.

08 Fees and related matters

Our fee estimate

Our estimate of the audit fees is set out in the table across, along with the fees billed in the prior year

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC’s [Ethical Standard \(revised 2024\)](#) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

PSAA

Local Government Audit fees are set by PSAA as part of their national procurement exercise. In 2023 PSAA awarded a contract of audit for Exmoor National Park Authority to begin with effect from 2023/24. The scale fee set out in the PSAA contract for the 2024/25 audit is £45,627.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the final auditor’s annual report for the previous Audit Year (exception for new clients in 2023/24 only)
- Production of the draft audit planning report to Audited Body
- 50% of planned hours of an audit have been completed
- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here [Fee Variations Overview – PSAA](#)

Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

Area	Audit Fee for 2023/24 (£)	Proposed fee for 2024/25 (£)
Exmoor National Park Authority (Scale Fee)	£39,417	£45,627
ISA 315	£2,510	In scale fee
Additional fees re IFRIC14 Pension work	£1,500	TBC
Total (Exc. VAT)	£43,427	£45,627

Our fee estimate:

We have set out below our specific assumptions made in arriving at our estimated audit fees, we have assumed that the Authority will:

- prepare a good quality set of accounts, supported by comprehensive and well presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements
- maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment
- Our fee estimate also assumes that you will engage suitably competent experts to assist management in the PPE valuations and the actuarial valuation of the IAS19 liability
- The fee is subject to review should significant new financial reporting matters and standards arise that require additional time and/or specialist input (e.g. IFRS16)

Previous year

In 2023/24 the scale fee set by PSAA was £39,417. The actual fee charged for the audit was £43,427.

09 Independence considerations

Independence considerations

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

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

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

10 Communication of audit matters with those charged with governance

Communication of audit matters with those charged with governance

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

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

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

Respective responsibilities

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

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

11 Delivering audit quality

Delivering audit quality

Our quality strategy

We deliver the highest standards of audit quality by focusing our investment on:

Creating the right environment

Our audit practice is built around the markets it faces. Your audit team are focused on the Public Sector audit market and work with clients like you day in, day out. Their specialism brings experience, efficiency and quality.

Building our talent, technology and infrastructure

We've invested in digital tools and methodologies that bring insight and efficiency and invested in senior talent that works directly with clients to deploy bespoke digital audit solutions.

Working with premium clients

We work with great public sector clients that, like you, value audit, value the challenge a robust audit provides, and demonstrate the strongest levels of corporate governance. We're aligned with our clients on what right looks like.

Our objective is to be the best audit firm in the UK for the quality of our work and our client service, because we believe the two are intrinsically linked.

How our strategy differentiates our service

Our investment in a specialist team, and leading tools and methodologies to deliver their work, has set us apart from our competitors in the quality of what we do.

The FRC highlighted the following as areas of particularly good practice in its recent inspections of our work:

- use of specialists, including at planning phases, to enhance our fraud risk assessment
- effective deployment of data analytical tools, particularly in the audit of journals

The right people at the right time

We are clear that a focus on quality, effectiveness and efficiency is the foundation of great client service. By doing the right audit work, at the right time, with the right people, we maximise the value of your time and ours, while maintaining our second-to-none quality record.

Bringing you the right people means that we bring our specialists to the table early, resolving the key judgements before they impact the timeline of your financial reporting. The audit partner always retains the final call on the critical decisions; we use our experts when forming our opinions, but we don't hide behind them.

Digital differentiation

We're a digital-first audit practice, and our investment in data analytics solutions has given our clients better assurance by focusing our work on transactions that carry the most risk. With digital specialists working directly with your teams, we make the most of the data that powers your business when forming our audit strategy.

Oversight and control

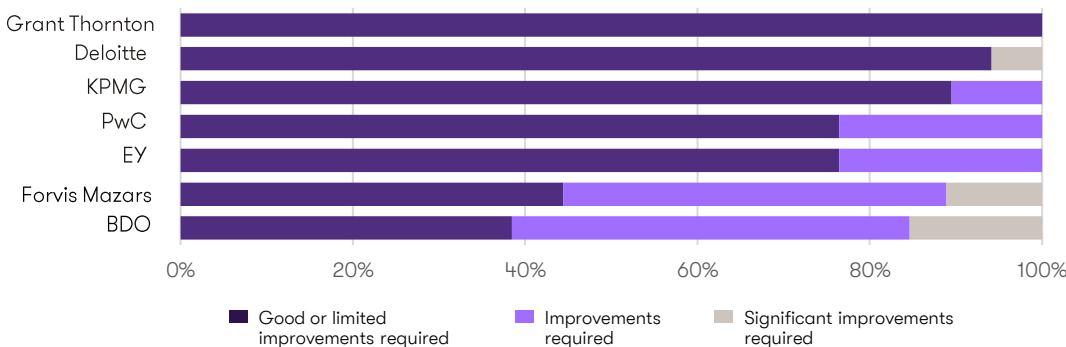
Wherever your audit work is happening, we make sure that its quality meets your exacting requirements, and we emphasise communication to identify and resolve potential challenges early, wherever and however they arise. By getting matters on the table before they become "issues", we give our clients the time and space to deal with them effectively.

Quality underpins everything at Grant Thornton, as our FRC inspection results in the chart below attest to. We're growing our practice sustainably, and that means focusing where we know we can excel without compromising our strong track record or our ability to deliver great audits. It's why we will only commit to auditing clients where we're certain we have the time and resource, but, most importantly, capabilities and specialist expertise to deliver. You're in safe hands with the team; they bring the right blend of experience, energy and enthusiasm to work with you and are fully supported by myself and the rest of our firm.

Wendy Russell
Partner, UK Head of Audit



FRC's Audit Quality Inspection and Supervision Inspection
(% of files awarded in each grading, in the most recent report for each firm)



12 Appendices

IFRS reporters New or revised accounting standards that are in effect

First time adoption of IFRS 16

Lease liability in a sale and leaseback

- IFRS 16 was implemented by LG bodies from 1 April 2024, with early adoption possible from 1 April 2022. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.
- This year will be the first year IFRS 16 is adopted fully within Local Government.

IAS 1 amendments

Non-current liabilities with covenants

- These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.

Amendment to IAS 7 and IFRS 7

Supplier finance arrangements

- These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.

IFRS reporters Future financial reporting changes

IFRS reporters future financial reporting changes

These changes will apply to local government once adopted by the Code of practice on local authority accounting (the Code).

Amendments to IAS 21 – Lack of exchangeability

IAS 21 has been amended by the IASB to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments are expected to be adopted by the Code from **1 April 2025**.

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, adds guidance on the SPPI criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the Code **in future years**.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 provides reduced disclosure requirements for eligible subsidiaries. A subsidiary is eligible if it does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is a voluntary standard for eligible subsidiaries and is expected to be adopted by the Code **in future years**.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the statement of profit or loss as well as introduce specific disclosure requirements. Some of the key changes are:

- Introducing new defined categories for the presentation of income and expenses in the income statement
- Introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal.
- Disclosure of management defined performance measures
- Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 is expected to be adopted by the CIPFA Code **in future years**.

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- Individual requests for all information required during the audit
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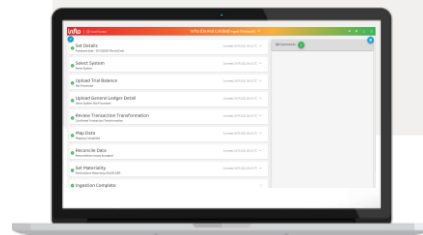


02 Ingest

The general ledger and trial balance are uploaded from the finance system directly into Inflo. This enables samples, analytical procedures, and advance data analytics techniques to be performed on the information directly from your accounting records.

What you'll see

- A step by step guide regarding what information to upload
- Tailored instructions to ensure the steps follow your finance system

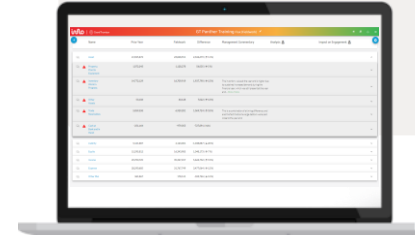


03 Detect

Journals interrogation software which puts every transaction in the general ledger through a series of automated tests. From this, transactions are selected which display several potential unusual or higher risk characteristics.

What you'll see

- Journals samples selected based on the specific characteristics of your business
- A focussed approach to journals testing, seeking to only test and analyse transactions where there is the potential for risk or misstatement





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EXMOOR NATIONAL PARK AUTHORITY

6 May 2025

REVISED MEDIUM TERM FINANCIAL PLAN 2025/26 TO 2029/30 AND REVISED BUDGET 2025/26

Report of the Chief Finance Officer

Purpose of Report: To consider and approve the revised Medium-Term Financial Plan (MTFP) for 2025/26 to 2029/30 and to adopt the revised revenue budget for 2025/26 following changes made to National Park Grant (NPG) from the Department for Environment, Food and Rural Affairs (DEFRA).

RECOMMENDATIONS:

The Authority is recommended to:

1. APPROVE the Revised Core, Capital and Programmes, Partnerships and Contributions to Reserves Budgets for 2025/26 as summarised in Appendices 1, 2 and 3;
2. NOTE the position on reserves as detailed in Appendix 4;
3. ADOPT the attached Medium Term Financial Plan at Appendix 5; and
4. APPROVE the suggested Fees and Charges in Appendix 6

Authority Priority: 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), 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 in more detail 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 2025 meeting of the Authority. Both DEFRA grant and assumed cost of living pay awards are assumed prudently in the budget, but material changes to these cannot be ruled out, and therefore the budget may have to be revisited before this point if significant adjustments need to be made.

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 2025/26 from the Environmental Resilience Reserve.

1. INTRODUCTION

- 1.1 The 2025/26 Budget and 2025/26 to 2029/30 Medium-Term Financial Plan were approved by Members at full Authority on 4 March 2025. At the time it was noted that there was uncertainty over the level of National Park Grant settlement for 2025/26 with best case scenario being considered as flat cash, and the risk of a cut to core revenue funding not excluded at that stage.
- 1.2 A letter of intent in respect of the 2025/26 Grant Funding Settlement was received on the 2 April 2025. This letter informed of an 8.2% reduction in RDEL resources allocation (revenue funding) amounting to £263,443. This reduction is accompanied by an in-year capital allocation of £263,443 to match the revenue reduction, and a further fixed amount of capital of £1,140,000, giving us a total in-year CDEL (capital) allocation of £1,403,500. We are awaiting formal confirmation of the 2025/26 grant notification and change control notices.
- 1.3 There has been extensive correspondence with DEFRA, other NPAs, and discussions with the Deputy Minister and DEFRA team during their recent visit. We have been working with other NPAs to understand the ramifications of this reduction and the intricacies of the capital framework applied by central government, as well as its nuances in relation to the CIPFA framework in which we operate.

2. REVISED CORE BUDGET FOR 2025/26

- 2.1 The approved budget has been reviewed considering the letter of intent, and in respect of capital guidance issued by DEFRA. Whilst 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.
- 2.2 It remains an aim to manage the revised budget process within the resources available to the Authority and without recourse to enter into a further Business Process Review process of which the previous one took effect on 1 April 2024. All areas of income and expenditure have been reviewed, and a set of revenue budget amendments are proposed (also included are other known changes since budget approval back in March), these are detailed in the table below:

Area	Amount	Mitigation/Reason
ICT Hardware	Reduction of expenditure of £5,000	Spend to be met from the ICT Earmarked Reserve
Facilities Vehicle Expenditure	Increase in expenditure of £500	Due to change in policy for taxation of EVs
Estates Rental Income	Increased income of £18,000	Recent amendments to commercial property lettings
Conservation Advice	Increased expenditure of £11,400	Review of Ecology and Conservation support and matched funding from grants and Countryside Stewardship Income.
Estates Planned Maintenance	Increase in expenditure of £25,300	Updated plans for Countryside Stewardship Expenditure

Lynmouth National Park Centre premises expenditure	Reduction in expenditure of £5,000	Review of planned maintenance costs over past 2 years
Field Services Team equipment purchases	Reduction in expenditure of £25,000	Use of Rights of Way Reserve or Corporate Equipment and Vehicle Reserve to fund purchases
Field Services Team – Capitalisation of staffing costs	Reduction in expenditure of £51,700	Capitalisation of FST/Access staff costs (20%) which contribute to the creation and/or enhancement of Rights of Way and Access assets
Estates Team – Capitalisation of staffing costs	Reduction in expenditure of £30,000	capitalisation of Estates Team staff costs (25%) which directly contribute to the creation and/or enhancement of assets (e.g. Driver)
Total	£97,500	Reduction in revenue budget requirement

- 2.3 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 been especially challenging, though members have been fully supportive throughout.
- 2.4 Significant changes were made to the build of the revised budget in 2024/25, these brought in all project funding and associated expenditure. Historically, project funding and associated expenditure had been excluded from the
- 2.5 The table below indicates that the budget being set is balanced as required by legislation. Increases between the 2024/25 original and revised budget are due to the inclusion of project expenditure and their associated funding streams for the first time. The reduction in the 2025/26 budget when compared to 2024/25 is due to the changes in the Farming in Protected Landscapes (FiPL) programme, this has recently been extended for a further year into 2025/26 at a reduced level. The modest difference between the approved 2025/26 Budget and May Revision is the net of the various changes in sections 2.3 above and 3.3 and 3.4 below.

	24/25 Original Budget £000	24/25 Revised Budget £000	25/26 Approved Budget £000	2025/26 Revised Budget £000
Income	-4,522	-6,395	-5,902	-5,893
Expenditure	4,522	6,395	5,902	-5,893

3. PROGRAMMES, PARTNERSHIPS & CONTRIBUTIONS TO RESERVES

- 3.1 The Programmes and Partnerships section of the budget is an important 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.

- 3.2 Attached at Appendix 2 is the proposed revision to the Programmes, Partnerships & Contributions to Reserves Budget for 2025/26. This shows a revised amount of £25,000 Contribution to Reserves and £10,000 Top-sliced for fixed term programmes, a combined total of £35,000. (March 2025 approved budget contained £151,000 contribution to reserves and £50,000 top-sliced for fixed term programmes).
- 3.3 Detail on the proposed amendments are listed below.

- Removal of the reduced annual contribution of £25,000 (Previously £50,000) to the Corporate Vehicle & Equipment reserve is planned. Instead, full use will be made of the Corporate Equipment and Vehicle Reserve
- Removal of the Estates Reserve contribution of £50,000, in its place, use will be made of the Estates Reserve and the Capital Allocations (section 4 & appendix 3)
- Removal of Research & Development Reserve contributions: £36,000. The proposal is to either drop or meet from earmarked reserves the planned £11,000 contribution to Partnership Plan review, and £25,000 allocated to support the emerging Local Plan process
- Removal or meet from earmarked reserves or from the Exmoor Pioneers project the planned Internships and apprenticeships £15,000 contributions.
- **Total reduction in transfers to reserves: £126,000**

- 3.4 Proposed amendments to the fixed term discretionary programmes included in this budget are shown below. Both the Hill Farming Network which received a reduced level of support in the 2024/25 and 2025/26 allocations, and Somerset and Devon Bio-records services contributions (£5,000) are unchanged.

Changes in this revised budget are as follow:

- Tourism (£10,000). To be met from the Rural Enterprise Reserve
- £5,000 for STEAM in respect of sustainable tourism information provision. To be met from the Rural Enterprise Reserve
- Website development £5,000. To be met from the earmarked ICT Reserve.
- Partnership Fund Small Grants Scheme £20,000. To be dropped in 2025/26 and reviewed in future years depending on the level of resources available.
- **Total reduction in top-sliced programmes: £40,000**

4. REVISED CAPITAL PROGRAMME 2025/26

- 4.1 The capital programme for 2025/26 has changed radically with the recently advised capital allocation of £1,403,443 from DEFRA. This allocation is understood to be a one-off for now and needs to be fully spent in the 2025/26 financial year, thereby creating further pressure on this Authority. The Leadership Team provided a list of around 40 capital proposals to DEFRA for review, feedback was received on this on the 17th April 2025.

- 4.2 Appendix 3 contains a list of capital projects submitted to DEFRA to utilise the funding available. We have approximately £2.5m of listed projects against the £1.4m allocation. There is talk of the possibility for further capital in future years, but no firm indication on this yet. The list is 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) and colour coded as to the potential for schemes to be completed within the time available.
- 4.3 The capital list exceeds the amount available as there is less certainty that the schemes are deliverable in the time available. Members are asked to approve the full list and staff teams will utilise the allocation on a structured basis, it is hoped that further capital sums will be made available for the 2026/27 and later financial years. If additional allocation occurs, in the first instance, this will be spent on the appendix 3 remaining schemes. Regular reports will be brought back to the Authority detailing projects initiated and spend to date on these and against the allocation as a whole.
- 4.4 The two previously approved capital projects for 2025/26 (£25,000 Vehicle & Plant purchases and £50,000 Blackpitts Site Enhancements) are still included within this plan. The former being met by earmarked reserves, the latter being an item within the capital allocation in appendix 3.
- 4.5 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 3 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. CAPITAL INVESTMENT STRATEGY

- 5.1 There are no changes to the capital investment strategy as approved by Members in the 4 March Authority meeting.
- 5.2 Please note our existing risks attached to property liabilities in the table in section 8.

6. RESERVES (level of)

- 6.1 Appendix 4 shows the anticipated level of reserves as at the start of the 2025/26 financial year and reflects the additions to reserves described in section 4 that are recommended as a part of this budget. The reserves position as at the end of 2024/25 includes £450k of funds received as legacies.
- 6.2 The following assumptions have been maintained as part of the review:
- The General Fund Reserves have been maintained at a level of approximately £550,000 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. 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.
 - The Legal Support Reserve forecast to continue into 2025/26. 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 2025/26.

- 6.3 There are no changes proposed within the actions of this report which impact on the previously approved level of reserves

7. MEDIUM TERM FINANCIAL PLAN

- 7.1 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 2025/26 and 2026/27 are budgets that determine income and expenditure levels whereas numbers from 2027/28 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 5 details the overarching income and expenditure categories for the Authority for the next five financial years.

- 7.2 The MTFP has been reviewed and updated for the changes in the earlier sections of this report to account for the reduction in the revenue elements of our National Park Grant. The impact of the changes on future years of the Medium-Term Financial Plan can be seen in the table below (figures showing projected year-end position income net of expenditure):

Budget Version	2025/26	2026/27	2027/28	2028/29	2029/30
2025/26 Approved	-	-	(£44,000)	(£89,000)	(£104,000)
2025/26 May Revision	-	(£45,000)	(£97,000)	(£149,000)	(£149,000)

- 7.3 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 5 from year 2 onwards could be affected by movements in the key financial assumptions. This is provided for illustrative purposes.

No increase in NPG	Budget Gap/(Surplus) £
2025/26	0
2026/27	0
2027/28	44,000
2028/29	89,000
2029/30	101,000

Variable	Impact £
National Park Grant 1%	32,100
Staff Pay Award 1% change (3% assumption in MTFP)	36,800
Interest Received 1% change/(c/f 3.3% Assumption in MTFP)	30,000
Traded Income 1% change	5,000

- 7.4 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.
- 7.5 The reality of our current situation is that we have had a reduction in the revenue element of NPG of 8.2%. The capital allocation to be received may potentially aid in cost reduction in future years of the MTFP depending on the schemes utilised, however capital scheme still require a revenue staffing support to bring schemes into fruition. The budget gap in future years has grown and efforts will need to be made later this year and in the coming years of the plan to mitigate our risks and cost pressures in order to continue to present a balanced budget.
- 7.6 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.

8. RISK ANALYSIS

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

Risk	Likelihood	Impact	Mitigating Factors
National Park Grant is reduced.	High	High	Level of Reserves held. Annual Review. Some notice will be provided of future funding reductions sufficient to enable a timely response.
Pay awards and other inflationary pressures	Medium	High	Annual review of MTFP

may be higher than anticipated.			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.
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 on a monthly basis.
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.

- 8.2 This paper deals with the impacts of the first headline risk above. There is still uncertainty about the next round of the Governments Comprehensive Spending Review which is intended to set resources for a three-year period. A continued key risk in 2025/26 remains managing the consequences of inflationary pressures in the context of a ~~cash neutral~~ reducing NPG and limited opportunities for additional traded income.

9. FEES AND CHARGES

- 9.1 The Authority does not regularly receive a paper which sets out charging policies and practices, the last occasion was in December 2022.
- 9.2 Appendix 6 contains charges currently in operation and proposed amendments to these. Reasons for change and pertinent notes are also included. Amendments to charges are proposed to take effect from 1 July 2025.
- 9.3 The setting of fees and charges relates to the financial challenge we are currently facing and greatly assists in generating income. Our Delivery Team members have reviewed charges inline with our policy to more accurately

reflect the costs of the services being delivered. We continue the strategy of moving towards full cost recovery within the confines of market acceptability.

- 9.4 Fees and Charges will be brought back to the Authority as part of an Income Generation Strategy paper this Autumn and then again alongside Budget papers in March 2026. It is intended to resume an annual review of Fees and Charges at that point.

10. CONCLUSION AND FINANCIAL STANDING

- 10.1 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.
- 10.2 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. Major challenges remain, the necessity of this paper is justification of this alone. Indications are that balanced budgets will be increasingly harder to set. In such circumstance, those external funding pots such as the Farming in Protected Landscape scheme, the proceeds of a Heritage Lottery Fund bids, or other schemes yet to be released become increasingly important to deliver key priorities.
- 10.3 Whilst confirmation on the long-term settlement is awaited, figures for 2026/27 onwards should be viewed with a high degree of uncertainty. Work will be continuing to be undertaken during the remainder of 2025/26 to identify further savings and income generation opportunities and brought 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.
- 10.4 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 that this revised budget for 2025/26, is a balanced budget, 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 2025/26 Budget continue this effective stewardship.
- 10.5 The proposed revised MTFP, Capital Programme, Core Budget and Programmes and Partnerships Budgets, and Reserves for 2025/26, and Fees and Charges are contained in Appendices 1-6 which the Authority is requested to approve.

Ben Barrett

**Chief Finance Officer
April 2025**

Section	Budget Heading	2025/26 Approved Budget £	2025/26 Expenditure £ May Revision	2025/26 Income £ May Revision	2025/26 Revised Budget £ May Revision	Variance between 25/26 Approved Original and 25/26 Revised Budgets	Notes
Conservation of Cultural Heritage	Archaeology & Historic Environment Exmoor Pioneers (Project)	103,600 0	104,800 202,900	-1,200 -202,900	103,600 0	0 0	
Conservation of Cultural Heritage Total		103,600	307,700	-204,100	103,600	0	
Conservation of Natural Environment	Woodlands Landscape Recovery (Project) ENNIS (Project) Farming in Protected Landscapes (FiPL) Project Conservation Advice	64,200 0 0 0 154,300	141,600 51,100 42,800 675,700 331,300	-77,400 -51,100 -42,800 -675,700 -165,600	64,200 0 0 0 165,700	0 0 0 0 11,400	Review of Ecology and Conservation funding and expenditure. Reduction in contributions (support from FiPL and Countryside Stewardship Schemes).
Conservation of Natural Environment Total		218,500	1,242,500	-1,012,600	229,900	11,400	
Forward Planning & Communities	Planning & Community CareMoor (Project) Rural Enterprise	103,800 0 130,400	103,800 30,000 148,600	0 -30,000 -18,200	103,800 0 130,400	0 0 0	
Forward Planning & Communities Total		234,200	282,400	-48,200	234,200	0	
Development Management	Development Management	322,500	443,500	-121,000	322,500	0	
Development Management Total		322,500	443,500	-121,000	322,500	0	
Promoting Understanding	National Park Centres Grants and Contributions Pinkery Media & Communication Education & Interpretation	151,500 200 0 97,300 121,300	310,000 200 194,400 121,300 131,000	-163,500 0 -194,400 -24,000 -9,700	146,500 200 0 97,300 121,300	-5,000 0 0 0 0	Reduction in Premises Costs for Lynmouth National Park Centre
Promoting Understanding Total		370,300	756,900	-391,600	365,300	-5,000	
Rangers, Estates & Volunteers	Rangers Field Services FST Workshop Estates Volunteer Engagement	125,700 257,600 27,300 -196,600 62,200	208,700 366,100 27,300 261,600 62,200	-83,000 -185,200 0 -480,900 0	125,700 180,900 27,300 -219,300 62,200	0 -76,700 0 -22,700 0	1) £51,700 Capitalisation of FST/Access staff costs (20%) which contribute to the creation and/or enhancement of Rights of Way and Access assets (both ENPA and 3rd-parties). 2) £25,000 use of RoW and CFVR Reserve to fund equipment purchases 1) Review of Rental Income to give £18,000 on original expectation. 2) Capitalisation of Estates Team staff costs (25%) which directly contribute to the creation and/or enhancement of assets. £30,000
Rangers, Estates & Volunteers Total		276,200	925,900	-749,100	176,800	-99,400	
Recreation Management & Transport	Access & Recreation Visitor Facilities	111,200 0	254,600 100,000	-143,400 -100,000	111,200 0	0 0	
Recreation Management & Transport Total		111,200	354,600	-243,400	111,200	0	
Support Services	Finance Human Resources & Performance ICT & GIS Services Legal Services Facilities	68,100 167,000 255,800 70,000 195,600	223,100 167,000 250,800 70,000 196,100	-155,000 0 0 0 0	68,100 167,000 250,800 70,000 196,100	0 0 -5,000 0 500	ICT Hardware purchases met from ICT Reserve Slight increase in vehicle tax for EV pool cars
Support Services Total		756,500	907,000	-155,000	752,000	-4,500	
Corporate & Democratic Core	Corporate Management Historic Pensions Contributions Corporate Subscriptions Members	420,100 82,000 19,200 96,200	420,100 82,000 39,200 96,200	0 0 0 0	420,100 82,000 39,200 96,200	0 0 20,000 0	DEFRA NPG allocation, £20,000 ringfenced towards rejoining National Parks England organisation (NPE)
Corporate & Democratic Core Total		617,500	637,500	0	637,500	20,000	
Core Funding & Partnership Fund	National Park Grant Reserves Transactions Partnership Fund Top-Sliced	-3,211,500 151,000 50,000	0 25,000 10,000	-2,968,000 0 0	-2,968,000 25,000 10,000	243,500 -126,000 -40,000	Reduction of 7.6% in National Park Grant (£20k of this ringfenced towards NPE membership, therefore real impact of 8.2% c/f prior 6 years). Appendix 2, review of reserve transactions and decision to meet from other resources (e.g. reserves) or cease funding in 2025/26. Appendix 2, review of topslice and partner transactions and decision to meet from other resources (e.g. reserves) or cease funding in 2025/26.
Core Funding & Partnership Fund Total		-3,010,500	35,000	-2,968,000	-2,933,000	77,500	
Total Core Budget		0	5,893,000	-5,893,000	0	0	

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

	2025/26	2025/26 Revision	
ORIGINAL BUDGET	201,000	201,000	
LESS: Contributions to Reserves			
Woodlands - ADB	25,000	25,000	Woodlands
Corporate Equipment & Vehicle Replacement	25,000	-	To be met from CEVR
Estates Capital Projects	50,000	-	To be met from Estates Reserve/Capital
Internship & Trainee Fund	15,000	-	Resource from reserves
Partnership Plan & State of the Park Development & Surveys	11,000	-	Resource from reserves
Local Plan	25,000	-	Resource from reserves
	151,000	25,000	
LESS: Top sliced Programmes			
Tourism	10,000	-	To be met from Rural Enterprise Reserve
Hill Farm Network	5,000	5,000	No change
Website Development	5,000	-	To be met from ICT Reserve
SERC/DBRC Bio-records	5,000	5,000	No change
STEAM	5,000	-	To be met from Rural Enterprise Reserve
Partnership Fund Small Grants Scheme	20,000	-	Drop in 2025/26
	50,000	10,000	
2024/25 Programmes & Partnership Fund	201,000	35,000	
DIFFERENCE	- -	166,000	



Proposed Capital Spend Project	Theme	RAG Status	Indicative Sum	Headline Summary
Temperate Rainforest creation on ENPA Land	Nature Recovery (30x30)	●	£65,000	Trial a range of different methods to establish temperate rainforest in 60 hectares of the combes in the river catchment headwaters.
Creation of Wood pasture and Meadow Restoration on ENPA Estate (Driver)	Nature Recovery (30x30)	●	£55,000	Delivery of wood pasture and meadow restoration on ENPA Estate at Driver.
Creation of new broadleaf woodland on ENPA Estate (Pinkery Outdoor Educational Centre)	Nature Recovery (30x30)	●	£30,000	Fell conifer plantation and plant new broadleaf woodland.
No-fence Collars	Nature Recovery (30x30)	●	£20,000	Purchase of no-fence collars to target conservation grazing on ENPA Estate.
White-Tailed Eagle Release Pens	Nature Recovery (30x30)	●	£10,000	To construct enclosures for care and release of White Tailed Eagles in Coastal Woods (ENP land).
Air Quality Monitoring Equipment to support Improvements in SSSI Conservation Status	Nature Recovery (30x30)	●	£10,000	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.
Capitalizing proportion of Estates Team salaries for significant capital projects (e.g., Driver).	Invest to Save	●	£30,000	Proportion of the Estate Team staffing costs (25%) which is directly attributable to the creation and enhancement of our Estates assets.
Accessibility enhancements at ENPA Field Services Depot, Exford	Invest to Save	●	£25,000	Install a new surface to the track outside Exford Depot to improve accessibility for visitors to the adjacent tree nursery.
ICT Laptop replacement (60 devices)	Invest to Save	●	£50,000	Opportunity to invest to save using government frameworks and trade for revenue.
Enhancement of storage capacity at ENPA Field Services Depot, Exford	Income Generation	●	£40,000	Install doors and roofs to buildings in the estate yard to improve storage of timber.
Repurposing of ENPA assets to create Bothies (Pound and Radar Station)	Income Generation	●	£150,000	Adapt these historic buildings to provide visitor accommodation and provide revenue streams.
Battery Storage at ENPA Field Services Depot, Exford	Net Zero	●	99	£20,000 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.
Climate Adaptation Plan	Net Zero	●	99	£30,000 Commissioning a climate risk and vulnerability assessment and adaptation plan to feed into the National Park Management Plan.
ENPA Tree Nursery enhancements - accessibility and paths	Net Zero	●	99	£10,000 Install paths to provide all ability access to the tree nursery.
Ground mounted solar array on ENPA Estate at Driver	Net Zero	●	99	£40,000 Part of new renewable energy system supporting house refurbishment.
Land Purchase for new Temperate Rainforest creation	Net Zero	●	99	£100,000 Match funding to purchase land for Temperate Rainforest creation, in partnership with Somerset Wildlife Trust and leveraging in private finance from AVIVA.
Replacement of 4x4 Ranger Land rovers with Electric Vehicles (2-3 units)	Net Zero	●	99	£150,000 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.
Hydro-power project on ENPA Estate	Net Zero	●	99	£20,000 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.
Access and Rights of Way roles (20% of salary) delivering innovation in public accessibility to nature.	Landscape & Heritage	●	£51,700	A proportion of Access and Field Services Team staff time (20%) directly attributable to the creation / enhancement of Rights of Way and Accessibility assets
Ashcombe Gardens Car Park Bridge replacement (ENPA Estate)	Landscape & Heritage	●	£20,000	Install new bridge to connect ENPA car park with picnic area and access to historic gardens.
Landscape enhancement ENPA Moorland Estate (Blackpitts)	Landscape & Heritage	●	£50,000	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.
Removal of redundant modern barn on ENPA Estate (Driver)	Landscape & Heritage	●	£100,000	Removal of modern farm shed (end of life) to improve landscape setting of historic farmstead owned by ENPA and to enable public access.
Restoration of ENPA Estate historic barn (Driver West Barn)	Landscape & Heritage	●	£200,000	Emergency structural work in advance of adaptation.
Restoration of ENPA historic farmhouse (Driver)	Landscape & Heritage	●	£500,000	Restoration of derelict and historically significant farmhouse for future use as hub of nature reserve/ research / education /income generation.
Management Fee to deliver all capital projects		●	£100,000	Additional support to assist with procurement and project management of CDEL elements.
£1,876,700				

DEFRA Capital (CDEL) Allocation in 2025/26

£1,403,443

EXMOOR NATIONAL PARK AUTHORITY
ANALYSIS OF RESERVES

Appendix 4

	Balance 31/03/24	2024/25 Budget Allocations	Transfers to/(from) Reserves 2024/25	Anticipated Balance 31/03/25	2024/25 Budget Allocations	Projected Balance 01/04/25
	£	£	£	£		£
REVENUE EARMARKED RESERVES						
<u>Conservation of Cultural Heritage</u>						
Ashcombe Gardens	9,743		-9,743	0		0
Archaeology	39,670		-8,000	31,670		31,670
Exmoor Pioneers	73,787		-65,000	8,787		8,787
Heritage Projects	27,397		-5,000	22,397		22,397
<u>Conservation of Natural Environment</u>						
Deer Monitoring Study	13,424			13,424		13,424
Woodland Mgt Reserve	63,762	25,000	-65,000	23,762	25,000	48,762
Ennis	14,292			14,292		14,292
<u>Forward Planning & Communities</u>						
Planning Policy (Local Plan)	135,035	25,000	95,000	255,035	25,000	280,035
Section 106 Agreements	86,400		10,000	96,400		96,400
Caremoor For Exmoor	456,644		-175,000	281,644		281,644
Conserv Area Appraisals & Neighbourhd Plan	12,283			12,283		12,283
Rural Enterprise	78,518		-10,000	68,518		68,518
<u>Development Management</u>						
Development of Planning Service	53,259		-35,000	18,259		18,259
Planning Skills Delivery Fund	78,255		-78,255	0		0
<u>Promoting Understanding</u>						
National Park Centres spend to save	31,236		-5,000	26,236		26,236
Engagement & Outreach	21,306		-15,000	6,306		6,306
<u>Rangers, Estates and Volunteers</u>						
Authority Estate	308,277	50,000	370,000	728,277	50,000	778,277
<u>Recreation Management</u>						
Rights of Way	192,452		-38,000	154,452		154,452
Active Travel Grant	100,000		-25,000	75,000		75,000
<u>Support Services</u>						
IT and Web Development	86,975		-20,000	66,975		66,975
ERP Replacement	50,000		-50,000	0		0
Interest Reinvestment Reserve	0		35,000	35,000		35,000
Corporate Equipment & Vehicle Replacement	147,250	25,000	-134,000	38,250	25,000	63,250
Modernisation	162,621	100,000	-230,000	32,621		32,621
Internship and Trainee Fund	0	20,000	-20,000	0	15,000	15,000
<u>Corporate & Democratic Core</u>						
Environmental Resilience	20,381		-381	20,000		20,000
Partnership Plan (Research & Development)	46,901	25,000	-5,000	66,901	11,000	77,901
Corporate Subscriptions	10,000		-10,000	0		0
Capital Development Reserve	100,000			100,000		100,000
	2,419,868	270,000	-493,379	2,196,490	151,000	2,347,490
PROGRAMMES & PARTNERSHIPS						
Programmes - fixed term	39,126		-25,000	14,126		14,126
Partnership Fund/ small grants scheme	30,748		-10,000	20,748		20,748
	69,875	0	-35,000	34,875	0	34,875
GENERAL FUND AND CONTINGENCIES						
General Fund	227,094		22,906	250,000		250,000
Contingency Fund - General	349,966		-49,966	300,000		300,000
Contingency Fund - Legal	426,620		25,000	451,620		451,620
	1,003,679	0	-2,060	1,001,619	0	1,001,619
TOTAL RESERVES	3,493,422	270,000	-530,439	3,232,984	151,000	3,383,984

Exmoor National Park Authority
Medium Term Financial Plan 2025/26 - 2029/30

	Previous 2024/25 £'000	Original 2025/26 £'000	Revised 2025/26 £'000	Projected 2026/27 £'000	Projected 2027/28 £'000	Projected 2028/29 £'000	Projected 2029/30 £'000
Income							
National Park Grant Income (Defra)	3,211	3,211	2,968	2,968	2,968	2,968	2,968
- Fees - planning,	116	121	121	124	127	130	130
- Fees - car parks	95	100	100	105	110	115	115
- Interest earned	150	120	120	100	100	100	100
- Rents	197	185	203	203	207	211	211
- Grants & Contributions (Including Farming in Protected Landscapes)	2,078	1,615	1,831	1,288	1,313	1,340	1,340
- National Park Centre Sales Income	152	145	145	148	151	154	154
- Rights of Way Income	155	155	155	155	155	155	155
- Pinkery Trading Income	187	194	194	199	199	203	204
- Other	54	56	56	56	56	56	56
Total:	3,184	2,691	2,925	2,378	2,418	2,464	2,465
Total Income	6,395	5,902	5,893	5,346	5,386	5,432	5,433
Expenditure							
Pay							
Current Establishment (excluding Pinkery)	3,456	3,598	3,606	3,679	3,752	3,826	3,826
Pension Costs - Fixed Element	78	82	82	85	88	91	91
Target Pay Budget	3,534	3,680	3,688	3,764	3,840	3,917	3,917
Non-Pay							
Member costs	96	96	96	97	98	99	99
Premises costs	262	284	305	308	311	314	314
Insurance	57	55	55	56	57	58	58
Travel / vehicle costs	109	89	90	92	94	96	96
Equipment	110	85	59	60	61	62	62
Contracted work (e.g. project expenditure, audit fees, legal services)	1,361	855	993	416	419	422	422
Grants and contributions	4	-	-	-	-	-	-
Subscriptions	24	24	44	44	44	44	44
National Park Centre Cost of Goods Sold	94	82	82	89	91	92	92
Consumables	57	59	59	60	61	62	62
ICT Expenditure	81	79	74	75	76	77	77
Communications	24	19	19	20	21	22	22
Toilet & car park costs	95	100	100	101	102	103	103
Pinkery	187	194	194	199	199	203	204
Total non-pay budget	2,561	2,021	2,170	1,617	1,634	1,654	1,655
Total Budget	6,095	5,701	5,858	5,381	5,473	5,571	5,572
Programmes, Partnerships & Contributions to Reserves							
Contributions to Reserves	270	151	25	-	-	-	-
Top Sliced Programmes	30	30	10	10	10	10	10
Partnership Fund - small grants scheme/ Contingency		20	0				
Total available Programmes & Partnerships Budget	300	201	35	10	10	10	10
Total expenditure	6,395	5,902	5,893	5,391	5,483	5,581	5,582
Savings yet to be identified	0	0	0	-45	-97	-149	-149

ENPA Fees and Charges – proposed 2025/26

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	0.12	£0.40	233%	Aligns with commercial pricing and benchmarking with other Authorities. B&W / Colour not previously differentiated.	Additional fees for alternative media and print production
General printing/photocopying A4 (per side) – Colour	Y	-	£0.50	-		
General printing/photocopying A3 (per side) – B&W	y	0.24	£1.00	316%		
General printing/photocopying A3 (per side) – Colour	y	-	£1.50	-		
General printing/photocopying A2 – B&W	y	1.20	£2.00	66%		
General printing/photocopying A2 – Colour	Y	-	£3.50	-		
General printing/photocopying A1 – B&W	Y	2.40	£3	25%		
General printing/photocopying A1 – Colour	Y	-	£5	-		
General printing/photocopying A0 – B&W	Y	4.80	£5.00	4%		
General printing/photocopying A0 – Colour	Y	-	£8	-		
Planning						
Planning History Searches	Y	£48	£48	-	Increased in Dec 2023	
CON 29 Searches	Y	£48	£48	-	Increased in Dec 2023	
Additional Search Question	Y	£5	£6	-	Increased in Dec 2023	
LNC1 only search	Y	-	£9	-	Not previously listed	
Copy of planning certificates, S106, TPO's etc	Y	£20	£24	-	Increased in Dec 2023	
Pre App Advice – Do I need PP?	Y	£60	£60	-		A number of exemptions apply
Pre-app householders Including Listed Buildings	Y	£100	£100	-		A number of exemptions apply
Pre-app advice - All other non major development, Including Listed Buildings	Y	£200	£200	-		A number of exemptions apply
Pre-App advice - Agricultural developments	Y	£100	£100	-		A number of exemptions apply
Pre-App advice - Major developments	Y	£500	£500	-		A number of exemptions apply
Pre-App advice – Advertisements	Y	£100	£100	-		A number of exemptions apply
Statutory planning fees		As set by central Govt.	As set by central Govt.			
BNG Habitat bank registration – small site 0-10ha		-	£499.50	-	Introduced since last list published.	This is in addition to fees for monitoring and enforcement
BNG Habitat bank registration – Medium site 11-20ha		-	£582.75	-		This is in addition to fees for monitoring and enforcement
BNG Habitat bank registration – Large site 21+ha		-	£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	-		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) Yearly inflation rate of 3% (to be reviewed annually by Devon authorities)
BNG Monitoring and enforcement – Registered off site and significant on site BNG proposals – Medium site (11-20ha)		-	£5,076.97	-		
BNG Monitoring and enforcement – Registered off site and significant on site BNG proposals – Large site (21+ha)		-	£6,022.86	-		

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
						Monitoring costs for registered habitat bank provision excluding application fee
BNG - Monitoring costs for registered habitat bank provision excluding application fee – Small site (0-10ha)		-	£3,631.58	-		
BNG - Monitoring costs for registered habitat bank provision excluding application fee – Medium site (11-20ha)		-	£4,494.22	-		
BNG - Monitoring costs for registered habitat bank provision excluding application fee – Large site (21+ha)		-	£5,356.86	-		
Car Parking						
Haddon Hill – up to 1hr	Y	£1	£1	-		Change introduced in March 2024
Ashcombe (Simonsbath), Haddon Hill, Tarr Steps – up to 3hrs	Y	£3	£4	33%		Last changed in December 2022
Ashcombe (Simonsbath), Haddon Hill, Tarr Steps – over 3hrs	Y	£5	£6	20%		Last changed in December 2022
Blackmoor Gate, Exford, Goat Hill Bridge	Y	FOC	FOC	-		Arrangement in place for annual contribution from Exford Parish Council as alternative to charges at Exford.
Valley of Rocks	Y	Mirrors LLTC prices	Mirrors LLTC prices			District Council (agency arrangement with LLTC) have increased hourly rates by 7.6% ranging from £1.40 for 1 hr to £9.10 for 7 hrs. All day (over 7 hrs) has increased 40% from £10 to £14.
Annual ENPA Parking Permit	Y	£60	£60	-		
Educational visits (off site or supporting visits to Pinkery)						
Half day (up to 3 hrs) - per member of ENPA staff	N	£100	£120	20%	Inflation and increased need for income	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	£200	£220	10%	Inflation and increased need for income	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	£687.50	£700	2%	Additional increase of base rate from £150 to £175 (16%), hence the small adjustment plus combined with increase in Delivery charge.	Includes sole use of the Centre, welcome, Exmoor talk and Pond walk. Based on minimum 25 children at £8 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	£27.50	£28	2%		
Minimum Centre price per night Standard weeks (off peak – November to end of March)	N	£330	£300	-9%	To increase occupancy rates in off-peak season post GG2 Funding To increase occupancy rates in off-peak season post GG2 Funding	Includes sole use of the Centre, welcome, Exmoor talk and Pond walk. Based on minimum 15 children at £22 per night) + £100 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 20% discount on accommodation charge per night
Additional Children – Off-peak (November to end of March)	N	£22	£20	-9%		
Equipment costs – Grade 2 activities	Y	£40	£40	-	No change as increase in other areas	Per activity per day for ENP staff led activities.
Equipment costs – Grade 3 activities	Y	£100	£100	-	No change as increase in other areas	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 as increase in other areas	Per activity per day

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
Pinkery Private Hire (non-educational groups) Peak season – price per night, up to 16 people	Y	£480	£480	-	No change as occupancy is not increasing so trying to match the market value	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	£400	-	No change as occupancy is not increasing so trying to match the market value	Additional guests @£18 each a night.
Rights of Way fees						
Public Path Diversion Order made in the interests of the public		FOC	FOC	-	No change	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 landowner		Bespoke usually between £1,500-£2,000	Bespoke usually between £1,500-£3,000	-	Although its bespoke, the charge is likely to be higher now due to increased staff costs, notice costs and charges for infrastructure	
Public Path Diversion Order made in the interests of the public and of the landowner		Shared at discretion of Access & Recreation Manager	Shared at discretion of Access & Recreation Manager	-	No change	
Temporary Path Closure for commercial purposes – 5 day Urgent Notices and 21-day emergency Notices		£450	£450	-	In line with partner authorities	
Six-month temporary traffic restrictions (TTRO) e.g. right of way closure		£1,000	£1,100	10%	Reviewed in line with partner Authorities and inflation.	
Extension to TTROs		£500	£550	10%		
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.		£200	£220	10%		Some or all of costs may be waived where closures are required for non-commercial purposes at the discretion of the Access & Recreation Manager
Authorising New Gates on Public Rights of Way (s147 HA 1980)		£50 + £10 per extra gate in the same location	£50 + £10 per extra gate in the same location	-	In line with partner authorities	
All other charges in relation to Public Rights of Way e.g. clearing obstructions that are the legal responsibility of landowners where agreed.		Bespoke - based upon assumed full cost recovery	Bespoke - based upon assumed full cost recovery	-		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).
Natural environment / conservation works						
Knotweed Control	N	Donations via CareMoor invited	Donations via CareMoor invited	-		Unlikely to be a programme this year. Annual cost c. £15,000. CareMoor donations in 24/25 in respect of knotweed control = £2,175. Approach to be reviewed ahead of any new programme.
Round wood timber sales		Bespoke	Bespoke	-		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	£45	-	Reviewed and increased Dec 2024	Discounted rate of £30 for public events that clearly contribute to NP purposes.
Dunster / Lynmouth Film Theatre / Exmoor House Committee Room whole day	N	£80	£80	-		Discounted rate of £55 for public events that clearly contribute to NP purposes.

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
Lynmouth Louisa Room / Exmoor House Garden Room - ½ day	N	£35	£35	-		Discounted rate of £20 for public events that clearly contribute to NP purposes.
Lynmouth Louisa Room / Exmoor House Garden Room - whole day	N	£65	£65	-		Discounted rate of £35 for public events that clearly contribute to NP purposes.
Advertising						
Your Exmoor – Back Cover	Y (unless charity declaration)	£2,280	£2,320	2%	Review of advertising and costs.	Proposed prices to be reviewed / confirmed subject to print quotes.
Your Exmoor – Inside Cover		£1,440	£1,470	2%		
Your Exmoor – Full Page		£1,110	£1,140	3%		
Your Exmoor – Half Page		£690	£720	4%		
Your Exmoor – Quarter Page		£420	£438	4%		
Your Exmoor – - Eight Page		£240	£252	5%		
Your Exmoor – Sixteenth Page		£125	£138	10%		
Nature Festival Programme – Back cover	Y (unless charity declaration)	Bespoke	Bespoke		Review of advertising and costs.	As part of wider headline sponsorship package
Nature Festival Programme – Inside cover		£270	£282	4%		Proposed prices to be reviewed / confirmed subject to print quotes.
Nature Festival Programme – Full page		£204	£216	6%		
Nature Festival Programme – Half page		£120	£126	5%		
Nature Festival Programme – Quarter page		£84	£90	7%		
Dark Skies Festival Programme – Back cover	Y (unless charity declaration)	Bespoke	Bespoke		Review of advertising and costs, bringing in line with Nature Festival programme.	As part of wider headline sponsorship package
Dark Skies Festival Programme – Inside cover		£270	£282	4%		Proposed prices to be reviewed / confirmed subject to print quotes.
Dark Skies Festival Programme – Full page		£198	£216	10%		
Dark Skies Festival Programme – Half page		£114	£126	10%		
Dark Skies Festival Programme – Quarter page		£78	£90	15%		
CareMoor Dedications						
Parkland Tree dedications	N	£750	£995	33%	Review of costs for bespoke tree guards	
Donate a Gate	N	£295	£345	17%	Review of costs and opportunities – first rise in 5+ years.	
Donate a Fingerpost	N	N/A	£195	-	New opportunity	
Dedicate a Tree	N	£13	£15	15%	Review of costs - first rise in 5+ years.	Additional fee if cards are personalised.
National Park Centres / Online retail						
Commission on temporary exhibition / sale or return items	Y	30%	30%	0%		Percentage based commission to flex with market.
Retail stock	Y / N	Bespoke	Bespoke	N/A	N/A	Based on RRP / market opportunities- aim for 45% margins on average, accepting less for public service provision (eg tick removers)
Estates						
Mobile catering licence – premium site (VoR, Haddon, Blackmoor Gate, N Hill)	N	£750	£750	0%	Reviewed Dec 24	Options for reduced payments for core day time or early eve only at £600 and £300respectively.
Mobile catering licence – standard site (Goat Hill Bridge)	N	£450	£450	0%	Reviewed Dec 24	Options for reduced payments for core day time or early eve only at £400 and £200 respectively.
Filming per day on ENPA estate	?	From £50	From £50	0%	Reviewed annually.	NB no charge for journalistic use related to the work of the Authority / strong delivery of NP purposes
Commercial use of estate (per day) (per day)	?	From £50	From £50	0%	Reviewed annually.	Discretion to reduce / waive fees where there is a clear link to delivery of NP purposes.
Community use of estate (per day)	?	From £50	From £50.	0%	Reviewed annually.	Discretion to reduce / waive fees where there is a clear link to delivery of NP purposes.

Service	VAT?	Existing charge (inc VAT where applicable)	Proposed charge 2025/26 (inc VAT where applicable)	% change	Reason for change (or no change)	Notes
Officer support for events / filming (per day)	?	From £60/hour	From £60/hour	0%	Reviewed annually.	Discretion to reduce / waive fees where there is a clear link to delivery of NP purposes.
Commercial Rents		Bespoke	Bespoke	N/A	N/A	These are specific to each site and agreed as and when contracts are let or rent reviews due factoring in market conditions and relevant professional advice.
Misc.						
Officer consultancy / support to partner organisations (per hour)	Y	-	Hourly rate with on costs + 30% overheads charge.	-	New charge.	

EXMOOR NATIONAL PARK AUTHORITY

6 May 2025

GOVERNANCE REVIEW

Report of the Chief Executive

Purpose of the report: To agree proposals for revisions to Exmoor National Park Authority meeting structures and governance.

RECOMMENDATIONS: The Authority is recommended to:

- (1) APPROVE the retention of a Planning Committee of 12 Members.
- (2) APPROVE the revised schedule of Authority Committee and Planning Committee meetings for the remainder of 2025 at Appendix 2
- (3) APPROVE proposals for the future of the Exmoor National Park Forum.

Authority Priorities: Be more efficient in all we do - ensuring our time is spent well, reducing costs, improving decision making and being more sustainable (Corporate Strategy 2023 – 26)

Legal and Equality Implications: Section 13 of the Environment Act 1995 sets out how National Parks deal with committees and sub committees. It states that the provisions of the Local Government Act 1972 apply to National Park Authorities. The Local Government Act 1972 states that functions of an Authority can be discharged through a committee or subcommittee (s101), therefore ENPA's planning functions can be discharged through a committee as envisaged.

Schedule 2 – National Park Authorities (England) Order 2015 states that an Authority must hold 4 meetings a year (including the AGM) – there is no such provision regarding committee meetings – they can be as frequent as needs be.

The equality impact of the recommendations of this report has been assessed as “no foreseen adverse impact on a protected group(s)”.

Financial and Risk Implications: The proposed revisions are intended to make best use of Member time and resources whilst still ensuring that there is opportunity for public scrutiny of Authority business.

Climate Change Response: No impact foreseen.

1. Introduction

- 1.1 In April 2023, in light of financial pressures and reduced staffing, Members considered options to streamline governance. This included a proposal for;
 - the creation of a Planning Committee of 12, rather than 22,
 - the reduction in the number of Authority meetings,
 - a review of the Exmoor Consultative and Parish Forum (ECPF), and
 - an assessment of Member allowances.
- 1.2 At the time, Members felt that further consultation was needed with the local community and with the Parish Council Members before a decision could be made, particularly on the size of the Planning Committee and the functioning of the ECPF.
- 1.3 At the April 2023 meeting, it was agreed to consult on proposals to:
 - i) create a smaller Planning Committee, and
 - ii) reduce the number of Authority meetings
- 1.4 The survey ran from 29 June to 2 October 2023 and 39 Parish Councils and organisations responded to the survey. In total 27 respondents (69%) agreed that there should be a smaller Planning Committee (a committee of 12 was suggested in the survey information). In addition, 26 respondents (66%) agreed that the Authority should reduce the number of meetings.
- 1.5 Consultation with the Parish Members on the ECPF and relevant staff resulted in a suggestion to trial two Forum meetings a year and to rebrand it the “National Park Forum” to appeal to a wider audience.
- 1.6 In November 2023 Members approved these revisions to ways of working on a trial basis. The trial period came into effect in April 2024. This paper summarises the impact of those changes and recommends next steps.
- 1.7 In relation to Members’ allowances, an Independent Remuneration Panel will be conducting a review in 2025/26.

2. Authority Committee Arrangements

- 2.1 The arrangements for Exmoor National Park Authority’s Committees are set out in the Natural Environment and Rural Communities Act 2006. Schedule 1 clarifies that Exmoor should have 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
- 2.2 Section 13 of the Environment Act 1995 sets out how National Parks deal with committees and sub committees. It states that the provisions of the Local Government Act 1972 apply to National Park Authorities. The Local Government Act 1972 states that functions of an Authority can be discharged through a committee or subcommittee (s101), therefore ENPA’s planning functions can be discharged

through a committee. The Environment Act goes on to state that committees must include at least one Local Authority Member and one Secretary of State Member on them. Committees must also be proportionate to the numbers of each type of Member on the Authority (i.e. the different categories of Local Authority and Secretary of State Members).

3. Planning Committee

- 3.1 In accordance with statutory guidance, ENPA established a Planning Committee of 12 Members with delegated responsibility to carry out the functions of the Authority as sole local planning authority and minerals and waste authority for the area of Exmoor National Park.
- 3.2 In line with the Environment Act and to represent local and national interests the Planning Committee is made up as follows.
 - 4 Somerset Council appointed Members
 - 1 Devon County Council appointed Member
 - 1 North Devon District Council appointed Member
 - 3 Parish Council Members appointed by the Secretary of State
 - 3 Secretary of State directly appointed Members
- 3.3 Under Standing Orders and to ensure representation is not compromised, if a Member of the Planning Committee is unable to attend a meeting, they are entitled to nominate a substitute Member who will be permitted to attend provided they have undergone a programme of training in the planning system approved by the Authority.
- 3.4 Officers discussed the impact of the changes with Members at an informal briefing on 3 March 2025 and briefly again on 1 April 2025. Members were divided in their views with some expressing an opinion that the smaller Committee was working well and that the meetings were more efficient. Other Members felt that the previous system was better with all Members being able to be involved in making development management decisions.
- 3.5 Officers are of the view that the smaller Committee works well, that the meetings are more efficient and a better use of time and resource. It is therefore recommended that ENPA continues with a Planning Committee of 12 Members.
- 3.6 Following expressions of interest, appointments to the Planning Committee would be made at the Authority's annual meeting each year.

4. Number and timing of Authority Meetings

- 4.1 In order to reduce costs, a trial was carried out which limited the number of Authority meetings to 6 per year. Through 2024, formal meetings were alternated with Member training and briefings. It had been anticipated that briefings/training could go online to save time and travel, and that the less frequent nature of the formal meetings would reduce the administrative cost of preparing papers and minutes every month.
- 4.2 In practice, all the meetings and briefings took place face-to-face and there was no clear benefit. Some additional pressure was put on staff when formal meetings were not scheduled each month, resulting in multiple papers being presented at one meeting (eg on Audit and Budget).

- 4.3 These arrangements were informally discussed with Members on 3 March 2025 and all present agreed the previous system of up to 10 Authority meetings a year was more effective.
- 4.4 It is therefore proposed that the first Tuesday of each month is retained for Members to meet as required (the first Tuesday of January and August will be reserve days). If there is no formal Authority or Planning Committee business, but other briefings, training and discussions are needed, the day will be devoted to those activities.

5. Exmoor Consultative and Parish Forum

- 5.1 Until 2024, The Exmoor Consultative and Parish Forum met 5 times a year across the National Park with a mix of evening and daytime meetings. The aim of the ECPF at that time was to act as a forum for consultation and discussion of matters of principle affecting the National Park and to promote better understanding between the Authority and other bodies having an interest in the National Park.
- 5.3 Following the decision to trial National Park Forum meetings, in 2024 two meetings were held as an informal event, aimed at people who live and work on Exmoor and anyone with an interest in the National Park, and as a chance to get together and hear more about the Authority's work. The meetings included presentations by ENPA staff on nature recovery, woodland creation, climate work, planning and historic environment. One meeting was early evening at Exmoor House, and the other during the day at Wheddon Cross. Both events were reasonably well attended (about 25 people per meeting) but significant staff input was required to prepare for, organise and attend the events. As with the ECPF, the meetings were chaired by an Authority Member.
- 5.4 In 2024 a rapid assessment was carried out into costs of engagement with the public, and a Communications strategy was developed. This work showed that while the National Park Forum had the benefit of very direct engagement, it was by far the most expensive way to engage. Comparative costs are set out in Appendix 1.
- 5.5 Members discussed the future of the National Park Forum at an informal briefing in April 2025 and were divided in their views. Generally, it was felt that -
- the function and attendance at the former ECPF had evolved over time and the meetings had perhaps become less effective than previously
 - the National Park Forum was a trial to seek to revive the ECPF with a new, less formal format, and with the aim of reaching a wider audience
 - given significant resource constraints and in the context of the Authority's other engagement activities (see below), the cost of the National Park Forum could no longer be justified
 - engagement with local communities, partner organisations and all those with an interest in the work of the Authority remained very important
- 5.6 Since that time, it has been confirmed that the ENPA will receive a further revenue funding cut of 8.2% (£263,500) and therefore resources will be even more difficult to manage than in 2024/25.
- 5.7 It is therefore recommended that the Authority runs one National Park Forum meeting a year, with a focus on achievements in the previous 12 months in delivering the Partnership Plan.
- 5.8 It is proposed that meetings could be chaired by the Authority Chairperson or the CEO and the aim will be to hold the first meeting later in 2025, with a focus on the 2025–2030 Partnership Plan. All Parish and Town Councils will be directly invited.

6. How the Authority engages

6.1 Given the recognised importance of engagement, the Authority adopted a Communications Strategy in March 2025. The Strategy sets out how the Authority wants to engage, not just broadcast, and is committed to listening, learning and working together to deliver our National Park purposes and Partnership Plan objectives. To that end, ENPA currently manages or supports the following groups:

- Exmoor Local Access Forum
- Nature Conservation Advisory Group
- Moorland and Farming Board
- Landscape Advisory Group
- Historic Environment Advisory Group
- Learning and Engagement Network
- Woodland and Forestry Advisory Group
- Rural Enterprise Exmoor Group
- Exmoor Rural Housing Network

ENPA staff also engage regularly with the following:

- Exmoor Society
- Exmoor Young Voices
- Exmoor Hill Farming Network
- Visit Exmoor
- Exmoor Tourism Network
- Hunting and shooting interest groups
- Fishing and riverine interest groups
- Other local charities
- ENPA staff attend numerous meetings, forums and workshops led by others which offer opportunity to receive feedback, hear from others and share our own messages

There is also day-to-day engagement with the public through:

- Three National Park Centres welcoming 170k users a year – one of which is now located in the headquarters of the Authority at Exmoor House
- The planning function
- Conservation advice
- Farming in Protected Landscapes programme
- Volunteer engagement
- Work of the Field Services and Ranger teams

6.2 Finally, the Parish and Local Authority Members are in regular contact with their constituents and can bring local issues to the Authority Committee or relevant staff and take opportunities locally to act as a channel of communication, promoting and explaining the work of the Authority and providing feedback from local communities.

7. Next Steps

- 7.1 If Members approve these proposals, Officers will work with the solicitor to make any necessary amendments to Standing Orders (for example in relation to the notice period required for nominating a substitute Member for a Planning Committee meeting) which will then be brought to the Authority Committee for approval.

Sarah Bryan
Chief Executive
April 2025

Item 9 Appendix 1

Channel	Cost per engagement	Profit per engagement	Total costs – ALL excluding staff time	Annual numbers engaged
Dark Skies Festival	-	£1.50	Small surplus (c. £3k) made on event costs through tickets and sponsorship.	2,000
Your Exmoor	-	£0.03p	Surplus of c. £6k generated through advertising sales towards staff time	Estimated readership of 180,000
Website	-	£0.02	£5k / year (annualised)	211,000
Rural Enterprise Exmoor Day	£0	£0	Nil – covered by ticket sales and sponsorship	80-100
Dunster National Park Centre	£0.06	-		45,517
Volunteer Conference	£0.16	-	£300	50
Attendance at shows	£0.41 (£2.25 is staff included)	-	£350	800+ over 4 shows
National Park Forum	£34.36 (£90 if staff time included)	-	£1,718	50 (2 x c. 25)

Item 9 Appendix 2

EXMOOR NATIONAL PARK AUTHORITY SCHEDULE OF MEETING DATES JUNE-DECEMBER 2025

Day	Date	Time	Meeting
JUNE			
Tuesday	3 June	10.00am	Exmoor National Park Authority Annual Meeting
Tuesday	3 June	1.30pm	Planning Committee Meeting
Friday	27 June	am	Pre-Meeting Planning Site Visit (Reserve Date)
JULY			
Tuesday	1 July	10.00am	Exmoor National Park Authority Meeting
Tuesday	1 July	1.30pm	Planning Committee Meeting
AUGUST			
Friday	1 August	am	Pre-Meeting Planning Site Visit (Reserve Date)
Tuesday	5 August	10.00am	Exmoor National Park Authority Meeting (Reserve Date)
Tuesday	5 August	1.30pm	Planning Committee Meeting (Reserve Date)
Friday	29 August	am	Pre-Meeting Planning Site Visit (Reserve Date)
SEPTEMBER			
Tuesday	2 September	10.00am	Exmoor National Park Authority Meeting
Tuesday	2 September	1.30pm	Planning Committee Meeting
OCTOBER			
Friday	3 October	am	Pre-Meeting Planning Site Visit (Reserve Date)
Tuesday	7 October	10.00am	Exmoor National Park Authority Meeting
Tuesday	7 October	1.30pm	Planning Committee Meeting
Friday	31 October	am	Pre-Meeting Planning Site Visit (Reserve Date)
NOVEMBER			
Tuesday	4 November	10.00am	Exmoor National Park Authority Meeting
Tuesday	4 November	1.30pm	Planning Committee Meeting
Tuesday	4 November	tbc	Standards Committee Meeting
Friday	28 November	am	Pre-Meeting Planning Site Visit (Reserve Date)
DECEMBER			
Tuesday	2 December	10.00am	Exmoor National Park Authority Meeting
Tuesday	2 December	1.30pm	Planning Committee Meeting

EXMOOR NATIONAL PARK AUTHORITY

6 May 2025

DRIVER – DEVELOPMENT PHASE 2025-2028

Report of the Head of Access, Engagement & Estates

Purpose of the report: To set out a Development phase for Driver.

RECOMMENDATIONS: The Authority is recommended to APPROVE a Development phase at Driver until the end of 2028.

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

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

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

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

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

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

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

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

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

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

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

Financial and Risk Implications: There are a number of financial and risk implications in this paper. These are addressed in the risk assessment and mitigation section (below).

Climate Change Response: There are considered to be positive impacts from this paper on climate change mitigation due to the various land-based projects that will be delivered over the next four years as well as the focus on sustainability and renewables at Driver.

1. Introduction / Background

- 1.1 This paper outlines a proposed Development phase at Driver until the end of 2028. The Development Phase aligns with ENPA's strategic objectives around nature recovery (set out in the Nature Recovery Vision), as well as with our agendas on learning and engagement, skills, volunteering and new audiences. It is a fundamental part of progressing our ambitions under the emerging Partnership Plan 2025-30. In support of this we have undertaken strategy mapping to indicate the framework of strategic priorities that bear on Driver (see Annex 1).
- 1.2 An overarching principle of the Development phase is that Driver can deliver ENPA's corporate and strategic objectives via our own staff and activities there, both core and externally funded. However, we also recognise that some aspects of its operation are best placed in the hands of third parties, who will bring knowledge from various relevant sectors as well as a range of skills; in turn, through our operations at Driver we wish to develop opportunities for skills development and knowledge sharing. Whilst we propose that ENPA is the key operator at Driver, the resulting partnerships will play a role in determining how much Driver is ultimately able to fulfil its potential.

2. Strategy and funding context

- 2.1 Details of the Driver Development phase are set out in Section 3 below, but the strategy and funding context is set out here with the main underlying principle being that Driver is a key element in ENPA's estate and specifically significant to the immense tract of moorland within the former royal forest of Exmoor that forms the bulk of ENPA land ownership. A starting point for its context is, therefore, the ENPA Estate Strategy which was approved in 2023. It states that 'through ENPA's ownership we will work harder to protect and nurture the environment, making it much more resilient in the future. We will care for the social, cultural, historical and economic attributes of the land and properties we own. Through the estate we will continually provide inspiration, re-creation, wellbeing and understanding for generations now and into the future' ('Making a Difference – A Strategy for Exmoor National Park Authority's Estate 2023-2043').
- 2.2 The Exmoor Pioneers Programme (2025-8) provides a substantial resource, for the next four years, to further our objectives at Driver in terms of nature recovery projects, engagement activities and events, as well as a skills programme. The overall programme is nearly £1.6 million (of which £1.25 million is a grant from the National Lottery Heritage Fund); we envisage around 30% of the programme being delivered at Driver.
- 2.3 The Landscape Recovery Scheme, 'Reviving Exmoor Heartlands', is in Development phase until the end of March 2026 during which time the objectives and mechanics of a 20-year funding programme are being worked out. We envisage that Driver will join the Delivery phase during 2026 and remain in that scheme until 2046. As such we need to ensure that Driver - and ENPA - are positioned to take full advantage of the significant opportunities that the scheme will offer.
- 2.4 The Partnership Plan (2025-30), which will be brought to Members in July 2025, sets out priorities for Exmoor National Park including a range of targets and measures. These include the priorities in the 2024 Government report 'Protected Landscapes Targets and Outcomes Framework' (PLTOF) that gives protected landscapes priorities that they must address. Relevant to Driver are: B3 - Create or restore an additional 4,500ha of priority habitat²⁶ by 2030, and 6,500ha by 2042;

B4 - Bring 80% of SSSIs within Protected Landscapes into favourable condition by 2042 and ensure 60% of SSSIs have 'actions on track' to achieve favourable condition by 31 January 2028 in line with national targets; B5 - Continue favourable management of all existing priority habitat already in favourable condition outside of SSSIs (from a 2022 baseline) and increasing to include all newly restored or created habitat through agri-environment schemes by 2042 in line with national targets; B6 - By 2030, nature-friendly farming is practised on 50% of enclosed farmland (11,780ha or 17% of the National Park) in line with national targets, where land is managed working with nature as part of a sustainable farm business. C2 - Restore 800 ha of deep peat by 2030, and 80% of Exmoor's deep peat by 2050 in line with national targets; C3 - Increase tree canopy and woodland cover (combined) by 3% of the total area of the National Park (2,080 ha) by 2030, and 10% (6,920 ha) by 2050, in line with national targets, to benefit nature and people, ensuring the right trees in the right place; D1 - Improve and promote accessibility to the National Park and engagement with Exmoor's special qualities for all, in line with national targets.

- 2.5 The Nature Recovery Vision (approved in 2021) has challenging targets for Exmoor National Park. It is crucial that, through its own landownership, ENPA steps up to these targets and demonstrates leadership. Driver sits within one of the Nature Recovery Vision's priority 'nature-rich hubs', which are key areas for delivering significant improvements for nature if we are to achieve the objectives in the Nature Recovery Vision. We must ensure that Driver plays its part here.

3. The Development phase at Driver

- 3.1 The Development phase at Driver will be based on both a combination of existing activities and programmes as well as a number of new initiatives. These include Exmoor Pioneers; The Landscape Recovery Scheme known as 'Reviving Exmoor Heartlands'; the Sow the Seeds project already in place; The Countryside Stewardship agreement already in place at Driver; a new, shorter-term Farm Business Tenancy (based on a skills development model); the diversification of traditional farm buildings; changes to site infrastructure to support this new operating model. In detail, these are as follows:
 - 3.2.1 Exmoor Pioneers – nature recovery. Through Pioneers we will begin to deliver at least seven nature recovery projects in 2025. These include habitat creation for water voles, marsh fritillary butterflies, peatland restoration and species rich grassland.
 - 3.2.2 Exmoor Pioneers – engagement, learning, skills and activities. Pioneers will deliver a range of learning and engagement programmes at Driver, such as Young Rangers, Welcome to Exmoor days, a programme of schools' visits, an activity programme focused on engaging with new and existing audiences. Several projects will also focus on cultural heritage and social history.
 - 3.2.3 Exmoor Pioneers – improved physical access. We will carry out improvements to physical access by creating new paths across the holding primarily with the objective of improving access between Pinkery and Driver and also to ensure that Driver is more physically accessible.
 - 3.2.4 Reviving Exmoor Heartlands - Landscape Recovery Scheme. The Landscape Recovery Scheme that includes the land at Driver is currently in Development phase and the details of the specific payments that will be available will not be known until the middle of 2026. However, we know that the focus of the programme will be on nature recovery at landscape scale, and we therefore

envisage Driver being well placed to benefit from the funding options available under the 20-year Delivery phase.

Since Driver came back in hand in 2023, we have focused on understanding the nature of the land which extends to nearly 800 acres (320 hectares). As a result of that work we envisage that we can achieve around 300 acres (121 ha) of habitat enhancement which includes creating species rich grassland, restoring peatland, creating wood pasture systems, creating riverside habitats, species translocation (marsh fritillary butterflies and water voles) and in some areas enabling and nurturing natural processes.

- 3.2.5 Sow the Seeds. Our Sow the Seeds programme is already working at Driver to create and enhance species rich meadows on the holding. This project will continue and expand through the Development phase.
- 3.2.6 Countryside Stewardship (CS) Scheme for Driver. The CS scheme agreement is focused mainly on managing the SSSIs at Driver. It is already delivering revenue payments of c. £130,000 pa. The Scheme runs for a further four years, but it is envisaged it will be replaced during that time by entry to the Landscape Recovery Scheme - sometime in 2026/7. So far CS has been targeted on species rich grassland, creating wood pasture and other land management options. Under CS we are currently operating a grazing regime in partnership with a local grazier.
- 3.2.7 Site infrastructure. There will be significant improvements to the site infrastructure around the traditional farmstead at Driver during the Development phase. These were approved in principle at Authority in 2024 and will be focused on removing the modern farm building (which has reached the end of its life), refurbishing the farmhouse, and installing renewable energy systems (Driver is, and will remain, off-grid). We are also developing plans to use the traditional farm buildings to support our objectives at Driver. These will provide space for learning and skills, as well as accommodation for people to stay. To take this forward we need to obtain external capital funding and various consents including planning permission. We will seek to build a replacement general purpose building on a better site to the east of the traditional farm buildings during the Development phase, as and when we are clear about the exact logistical needs.
- 3.2.8 A Gateway Tenancy. Land management at Driver will be focused mainly on nature recovery to support the Nature Recovery Vision. In reality this will be achieved through a blend of activities: firstly, traditional land management (focused on the prescribed land management for SSSIs), secondly, regenerative farming, thirdly, expanding the area of wood pasture and fourthly, nurturing natural processes, which itself will include a range of active interventions such as peatland restoration.

We intend to work with a partner to deliver the land management options, and these will be done within (and also potentially outside of) the Landscape Recovery scheme. In keeping with our overall ambition for Driver, we intend to recruit a partner on a relatively short-term basis; this will be a 'Gateway' tenancy (we will use the well-established Farm Business Tenancy model for practical and planning policy reasons). The farmhouse, together with opportunities for providing holiday accommodation, will be made available to this partner. Applicants are likely to demonstrate a desire to be involved in aspects of regenerative farming and diversification and will need to share our objectives for Driver. The focus of the tenancy will be on learning and skills development and collaboration; there will be

close working with ENPA staff and projects and with other external partners (see 4 below), such as academic institutions, conservation bodies and agricultural colleges. We expect to recruit a suitable Partner to the tenancy, via a robust recruitment process, as soon as the options under the Landscape Recovery scheme are known, which we envisage being during 2026. Once recruited our partner will live in part of the main house – the other will form a holiday letting unit.

4. The Development phase – Other Partnerships

- 4.1 We envisage Driver benefitting from a series of external partnerships in which ENPA takes an enabling and co-ordinating lead. We have had productive conversations with three academic institutions who have expressed interest in working with us; we have also spoken with third sector organisations and a range of experienced and knowledgeable individuals as well as key stakeholders.
- 4.2 We have already explored various comparator models to help us develop our own operating model for Driver (see Annex 2). Whilst we have not found a direct comparator to Driver, we have found examples where discrete elements are very informative. We have used this work to develop approaches to our partnerships underpinned by two principles: firstly, Driver under ENPA ownership will deliver significant benefits for nature and people - and these two elements must be at the heart of what we do there; secondly, prospective partners must strongly share these twin ambitions and be able to deliver specific elements of this agenda (whether commercial or third sector).

5. Risk assessment and mitigation

- 5.1 The Development phase at Driver is considered to have very limited risks overall (see Annex 3). The whole of the activities and events programme is funded through Pioneers, as are the nature projects and the skills programme. There are substantial revenue and capital payments via the Countryside Stewardship Scheme which runs until the end of the Development phase in 2028 (or will be replaced by Landscape Recovery in 2026).

In terms of other specifically financial risks, due to the substantial external funding that has been levered in so far, these are also considered limited. We have already secured capital funding and consents (internally) for repairs to the house and for most of the site infrastructure.

As part of the Development phase, we will apply for more capital funding to progress further diversification - these elements will be dependent on that funding being forthcoming (eg for parts of the adaptation of the west barn). The speed of these capital grants will affect potential income streams from Driver in the short term. The main risk to the Development phase would be the lack of any funding at all to progress diversification. To mitigate this as far as possible we have a phased approach to diversification which will enable funding to be targeted on income generating elements of diversification (eg holiday lettings).

We envisage a low financial return during this Development phase; this stands in contrast to the large capital investment needed at Driver so far. The major investments now are partly due to backlog repairs. Once completed we will ensure that funds are set aside to address dilapidations as they arise.

The Development phase is intended, in part, to 'prove the concept' to other funders, and will be visible proof of our direction of travel there. It will also position Driver to take full advantage of Landscape Recovery (2026-46) and other capital schemes.

- 5.2 There will be significant challenges in running Driver under this model beyond 2028. These will be focused around the Defra core grant and ENPA staff capacity. The nearly four-year Development phase provides an opportunity to establish the success of the operating model, to enable Driver to develop a strong reputation in the sector, to develop the basis for revenue streams and to attract further capital funding.

6. Compliance with other Planning policies

- 6.1 The way we propose to run Driver must be planning policy compliant. This will limit some options that otherwise may have been attractive to us.
- 6.2 Letting Driver under a Farm Business Tenancy (FBT) – land and buildings. Letting Driver as an agricultural premises means the Right to Buy will not be triggered. This would suggest letting the holding under an FBT agreement which would determine that the land comprised in the tenancy is farmed for the purposes of a trade or business and that the character of the tenancy is primarily or wholly agricultural. Agriculture in the modern sense very much includes both livestock and/or arable cultivation, alongside the ‘public goods’ the government now expects. This tenancy arrangement would also enable diversification under planning policies.
- 6.3 Diversification of the outbuildings (traditional and non) would - subject to a planning application - be permitted under planning policy SE-S3 Business Development in the Open Countryside and CE-S5 Principles for the Conversion or Structural Alteration of Existing Buildings as these businesses would be supplementary to the main business of land management. This option means any occupant of Driver must first and foremost, be a land manager, but would also have room to develop new business opportunities.

7. Finance and budgets

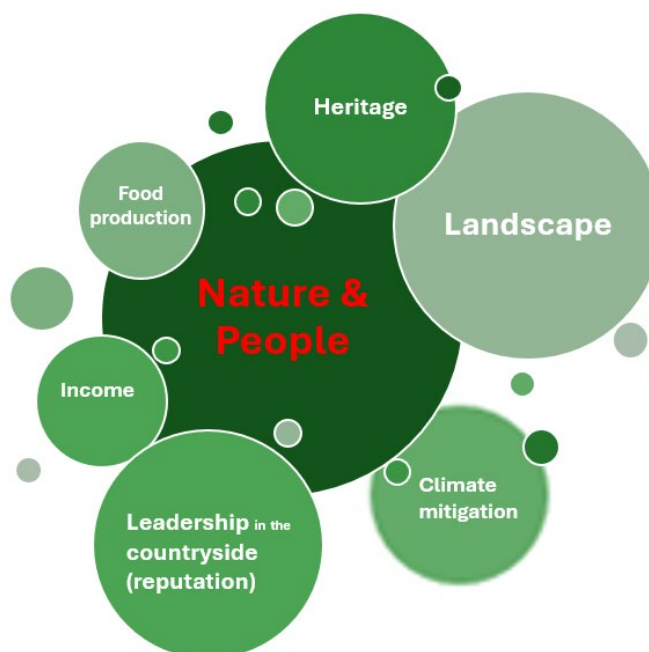
- 7.1 The Development phase is relatively low risk for the following reasons:
- 7.1.1 our clear understanding of the asset (both buildings and land) based on extensive, recent surveys and assessments. This enables a nuanced management of risk.
- 7.1.2 the external funding already in place for delivery programmes.
- 7.1.3 the capital sums already allocated for buildings and infrastructure.
- 7.1.4 the Landscape Recovery Scheme which will begin in 2026, bringing revenue payments and payments for capital projects.
- 7.2 A road-tested Business Plan for Driver is an output of the Development phase, but at this stage we envisage the income streams coming from the sources identified in the table below. The gross figures will be subject to scrutiny during the Development phase.

Income element	Source of income	Estimated return (pa)
House (division into 2; or keep as 1)	Rented (FBT)/holiday accommodation mix.	Gross £24,000
West Barn	Additional accommodation unit 1	Gross £6,000 (LandPod)
West Barn	Additional accommodation unit 2	Gross £6,000 (LandPod)

Campsite	15-20 pitches	Gross £10,000 £17.50 per unit, May-Sept, 50% occupancy (Farmers Weekly)
West Barn	Charged events and hire	unknown
Land based	Paid involvement of groups etc in organised activities	unknown
Land based	Current revenue streams under Countryside Stewardship	£130,000
Land based	Capital funding streams under Countryside Stewardship	Unknown over 4 years (but current figure of £90,000 in 2025/6)
Land based	Revenue funding streams under Landscape Recovery	Currently unknown
Land based	Capital funding streams under Landscape Recovery	Currently unknown
Land based	Rent from tenant/grazier	unknown

8. Draft Vision for Driver

- 8.1 In December 2024 Members were shown a diagram that illustrated the interlocking priorities at Driver and their relative importance.



The diagram's starting point, and its grounding, are in the purposes for which Exmoor National Park was designated. The overarching priority at Driver, therefore, is 'nature and people' with other priorities including 'landscape and cultural heritage'. It is also important that Driver delivers on the ENPA Estate Strategy; as well, there are priorities around climate mitigation, income and food production.

8.2 A working vision for Driver:

‘Driver will be a gateway for people to discover the wild upland landscape of the old royal forest of Exmoor. At Driver they will be able to reimagine that landscape: A place where nature is thriving, heritage is protected and people from all walks of life are welcomed. There will be opportunities to learn new skills - where you can play a valuable part in enriching nature and caring for this precious landscape – and to use those skills elsewhere on Exmoor and beyond. It will also be a place of self-discovery: at the hub of the dark skies reserve you will find tranquility and renewal.’

9. Communications Plan

- 9.1 Subject to approval of this paper we will commence delivery of a robust communications plan for the Development phase. We are already holding events at Driver through eg Sow the Seeds and Exmoor Pioneers, but the Development phase will provide the opportunity for more sustained communications and promotion.

10. Summary of Outputs, Recommendations and Future Reporting

- 10.1 By the end of the Development phase we expect:
- 10.1.1 to have a partner (tenant) well established and working with us at Driver;
 - 10.1.2 a Landscape Recovery Scheme agreement in operation until 2046;
 - 10.1.3 to have completed a range of activities under Exmoor Pioneers – seven nature recovery projects, physical access improvements, an ambitious activities and events programme, four years of the Young Rangers programme, and 72 Welcome to Exmoor days;
 - 10.1.4 to have diversified the traditional farm buildings (as a result of/dependent on obtaining further external funding);
 - 10.1.5 to have a robust and thoroughly tested business model in place;
 - 10.1.6 a resourced operating model to extend beyond the end of Pioneers.
 - 10.1.7 a green travel plan for Driver.
- 10.2 It is recommended that Members approve the Development Phase at Driver until the end of 2028.
- 10.3 We will subsequently report on progress on this as part of our annual estate update paper. A review of the Development phase will be presented to Members during the course of 2028.

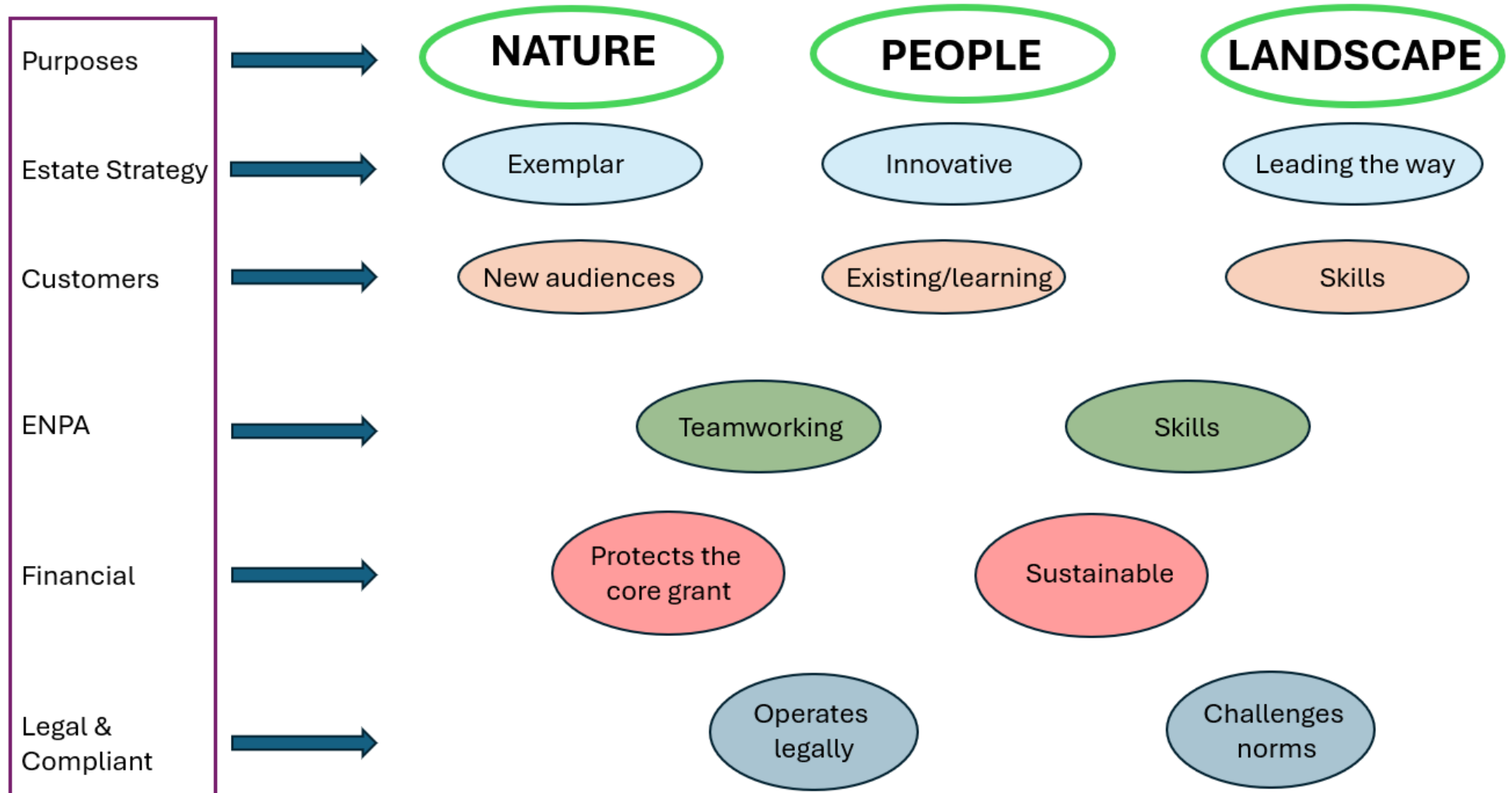
Rob Wilson North
Head of Access, Engagement & Estates
April 2025

Annex 1 Strategy mapping drafted

Annex 2 Comparators

Annex 3 Risk analysis drafted

DRIVER STRATEGY MAPPING



ANNEX 2

COMPARATORS FOR DRIVER

Introduction and scope

During 2024 and early 2025 the Driver project team have looked at a range of comparators for Driver to help define what models would work there and what would not. We have done this as a learning exercise and especially to help focus on where diversification (income) opportunities may be found. From ENPA's perspective it is very important that the buildings and land at Driver work together to further the vision for the place. A high level of diversification of the buildings should be aligned to support the aspirations for the land.

Driver's remote location and high altitude means that most of the potential comparators need to be viewed with caution. A good local example is Horner farm on Exmoor which is a National Trust tenanted farm operating on regenerative farming principles. It is about 20 metres above sea level, close to the A39, near the busy village of Porlock and accessed from within a well-used National Trust car park. Although not that far away, its comparatively well-connected situation seems very different from Driver.

The search for comparators

We have assessed a number of locations which have been mentioned to us, are already known to us through our networks, or we have researched through news and social media.

Site name	Summary details	Comments	Comparator for Driver?
Folly Farm (near Bristol)	Owned by Avon Wildlife Trust. Weddings focus, conferences and team building sessions. Situated between Bristol and Bath. Exclusive hire.	Avon Wildlife Trust, wedding venue which earns funds to support wildlife engagement across the wider holding.	No - Location enables strong focus on wedding venue to fund other aspects.
Horner Farm, Porlock.	NT owned, tenanted farm. Sustainable and regenerative farming systems.	Regenerative farming combined with events and tours.	No - Lowland farm adjacent to A39. Underwritten by other NT estate assets.
Caffyns, Lynton	Exmoor Camping and Holidays Caffyns Farm North Devon England (exmoorcoastholidays.co.uk)	Camping, shop, cider, accommodation school visits.	No – Highly commercial enterprise next to A39.
Woodland Trust at Ivybridge –	Hall Farm Estate - Visiting Woods - Woodland Trust publicmanagementplan (woodlandtrust.org.uk)	Solely nature focus, farming with increased woodland.	Doesn't meet our 'bubble test' ('nature & people').

Holworthy Farm, Wimbleball	holworthyfarm.co.uk Longstanding accommodation venue on farm, with good reputation	200 acre farm; farmhouse stays; activities; health and wellbeing breaks	Partial in that it is Exmoor brand - tranquil location, emphasis on getting away.
Farm Ed, Chipping Norton	FarmED - FarmED - Farm & Food Education England Farm Ed has a focus on farming, food and climate change. It offers courses on a wide range of topics.	‘living textbook of regenerative farming’. Run by a collective. Conferences, team events, educational visits, food.	Not really, though the educational visits are exemplary.
Woodah farm, nr Exeter	Devon Wildlife Trust. Rural skills training venue; not open to the public. Operates within DWT’s charitable aims.	Run by Devon Wildlife Trust. Skills based. Not open to the public.	Not people focused in terms of wide audiences,, though skills aspect is a comparator.
Woodadvent Farm, Roadwater	Wood Advent towards a sustainable, organic agroforestry model that provides food, carbon, and conservation.	Brewer family partnering with Oxygen Conservation. Carbon credits based, agro-forestry.	Yes – in terms of partnership model and agro-forestry.
Knepp, West Sussex	Knepp - Rewilding Pioneers	Multi-faceted, 3500 acre iconic rewilding project.	No – based on lowlands, wildlife safari income relies on huge footfall etc
Wilder Pentwyn Project	Radnorship Wildlife Trust	Aims to bring nature back in full, make space for local food production, hold back water and provide opportunities for income generation. Not currently open to the public.	Probably. One to watch, but too early to see.
Gobarrow family farm, Lake District	https://gowbarrow.co.uk/	Family run farm, regen farming: ‘at Gowbarrow Hall Farm, we are working with Wilderculture CIC and have formed “Wilder Gowbarrow” as a demonstration project, showing how regenerative agriculture and rewilding practices can be applied to the uplands while still producing lots of nutrient dense food and supporting family businesses’	Wilder gowbarrow could be model for parts of Driver.
Ernest Cook Trust, Cotswolds	The Ernest Cook Trust	Outdoor education centre. Gives c. 25,000 children a year a taste of the outdoors. Runs skills programme especially focusing on those who would not otherwise gain this experience.	Yes, an exemplar regarding its skills work.

Cherry Lodge Farm	Cherry Lodge Farm - Richard Windsor	Regen farming. Good fundraising/marketing links and powerful imagery. Exemplar of approach to promoting brand.	FutureKings interesting branding: FutureKings - Work
Penicuik Estate	https://www.penicuikestate.com/nature-restoration/	Traditional estate in Scotland with nature conservation focus	Not a close comparator
Belmont Estate near Bristol	Belmont: Restoring nature and reconnecting communities	Environmental restoration, sustainable food production and the reconnection of people to nature, food and one another	Close to Bristol (10 minutes); Yes, some interesting ideas.
Rural Solutions	https://ruralsolutions.co.uk/news-and-insights/using-nature-to-create-new-income-streams-from-visitors/	Consultancy advising on nature based tourism etc.	Associated with good projects and are relevant to Driver
Springwater Farm	Springwater Farm	‘a young farming couple that turned our dream into a reality in 2018 when we began our regenerative farming journey. We breed pedigree highland cattle alongside rare breed mangalitza pigs to conservation graze our sensitive landscapes & soils’	Good comparator in terms of the partner ethos and approach

Conclusions

From the comparators researched above we have derived a set of observations which will inform the Development phase:

- 1.Driver itself, and especially when combined with our own aspirations for the place, is not closely similar to any of the other comparator sites we have encountered.
- 2.There is a growing sector of ‘offers’ based on engagement with nature, and these sometimes focus on comfort and setting, rather than authenticity. These are also often adjuncts to traditional landed estates and/or they are close to large centres of population (eg Bath and Bristol).
3. However, we can and should learn from particular aspects of some of the comparators to shape the offer at Driver during the Development phase.
4. Driver is unlikely to attract high footfall because of its isolated location and limited offer. This will influence the kind of offer that Driver is able to sustain: it won’t be about large numbers of people, but will be about the particular attraction of what is on offer there. That offer will be inherent in the place: its tranquillity, remoteness, beauty, dark skies, iconic wildlife, heritage and National Park status, as well as the ability to participate in a range of activities. Our prospective partners may bring additional value to this offer.
5. We are clear about the building blocks for the Driver offer:
 - Suitable and sustainable accommodation on site (in the house and in the traditional farm buildings); this will not be ‘high end’, rather it will be simple and comfortable.

- Space for camping, (and semi-wild camping?)
- Supporting facilities that are sustainable, simple, warm and light touch.
- Programmes of events and activities around skills, land management education, dark skies, nature, wellbeing etc.
- Utilising and connecting Driver with our wider land ownership in the former royal forest (eg for bespoke (licenced?) activities).
- We need striking and atmospheric branding and promotion so that what Driver represents is very clear to all.

The overarching conclusion from the comparators is that the perceived drawbacks at Driver can be transformed into its strengths in order for it to be successful: its remoteness and challenging weather, off the main road and surrounded by the wilds of Exmoor equals tranquillity; it also finds itself at the heart of the dark skies reserve – it offers a place to escape to, and to focus uninterruptedly on what is going on there.

It cannot rely on ‘passing trade’ and therefore must become a destination for its visitors (whether they are staying for a short or longer time at Driver), and therefore provide appropriate accommodation, as well as a compelling offer, on site. Accommodation – whether camping, bunk barns or bespoke – are going to be an essential part of the mix at Driver, as will be the supporting facilities and infrastructure.

In a sense Driver can look at Pinkery’s successful operating model - in this respect - as an inspiration for its own. Pinkery has a focus on formal education and schools groups in an outdoor setting. ENPA’s Learning and Engagement team are of the view that complementary opportunities can be offered at Driver for skills development, for adult audiences and for a camping offer.

ANNEX 3

Risk Matrix Driver Development Phase		Severity				
		Insignificant	Minor	Moderate	Major	Severe
Likelihood	Almost Certain					
	Likely		Minor problems with new renewable energy systems			
	Possible	Adverse weather events impacting events and projects	Failure of some nature enhancement projects	Some local criticism of Driver	Failure to financially break even; Partner quits. Partnership breakdown; Failure to recruit a partner; sustained local criticism of Driver plans; Consents refused by Natural England (SCAIL); Implications of Planning Policies.	
	Unlikely			Low take up by visitors and users	Extra unforeseen ENPA investment needed; Consents refused by Natural England (could link to ability to obtain relevant capital funding); LRS not funded by Defra	Serious accident or injury to someone on site; Failure to obtain <u>any</u> capital funding at all for diversification projects
	Rare				Failure to obtain most capital funding for diversification projects; SSSI infringements	

red is very high impact
light brown is high impact
yellow is medium impact
green is low impact

Likelihood: Chance of risk
Rare: Slim possibility of happening
Unlikely: Could occur but remote
Possible: Might happen
Likely: Expected to occur
Almost Certain: Expected regularly

Severity: Impact on project
Insignificant: Not worth worry about
Minor: Can cause delays or added costs
Moderate: Likely delays or costs
Major: Possible failure
Severe: Definite failure

Risk Level: Setting Priority
Low: Not much risk
Medium: Some risk
High: Major risk
Very High: Extreme risk