

Public Document Pack

Peak District National Park Authority**Tel: 01629 816200**E-mail: customer.service@peakdistrict.gov.ukWeb: www.peakdistrict.gov.uk

Aldern House, Baslow Road, Bakewell, Derbyshire. DE45 1AE



Our Ref: A.1142/2722

Date: 4 November 2021



NOTICE OF MEETING

Meeting: **National Park Authority**

Date: **Friday 12 November 2021**

Time: **10.00 am**

Venue: **The Octagon, Pavilion Gardens, St John's Road, Buxton, Derbyshire, SK17 6BE**

(Venue location plan attached.)

SARAH FOWLER
CHIEF EXECUTIVE



Link to meeting papers:

<https://democracy.peakdistrict.gov.uk/ieListDocuments.aspx?CId=129&MId=2718&Ver=4>

AGENDA

Venue Location Plan - Octagon Hall, Buxton

1. **Roll Call of Members Present, Apologies for Absence and Members' Declarations of Interest** 5 mins
2. **Minutes of previous meeting on 3rd September 2021** (*Pages 9 - 12*) 5 mins
3. **Urgent Business**
4. **Public Participation**
To note any questions or to receive any statements, representations, deputations and petitions which relate to the published reports on Part A of the Agenda.

FOR INFORMATION

5. **Authority Chair's Report** 5 mins
6. **Chief Executive's Report (SLF)** (*Pages 13 - 20*) 5 mins
Appendix 1

FOR DECISION

7. **Brosterfield - Report on the Gateway Review undertaken on 1st November 2021 (CBM)** (*Pages 21 - 64*) 45 mins
Appendix 1

Appendix 2

Appendix 3

Appendix 4
8. **External Audit 2020/21 Annual Report** (*Pages 65 - 100*) 20 mins
Appendix 1
9. **Statement of Accounts 2020/21 (JW)** (*Pages 101 - 172*) 20 mins
Appendix 1

Appendix 2

Appendix 3
10. **2020/21 Annual Governance Statement (AMC)** (*Pages 173 - 186*) 10 mins
Appendix 1
11. **Arrangements for Appointment of External Auditor (JW)** (*Pages 187 - 190*) 10 mins

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|-----|--|---------|
| 12. | 2021-2022 Reserve Allocations (JW) <i>(Pages 191 - 194)</i> | 10 mins |
| 13. | Peak District National Park Foundation Grant Agreement and MOU 1 Year Extension (SS) <i>(Pages 195 - 218)</i>
Appendix 1

Appendix 2 | 20 mins |
| 14. | Annual Report on Member Learning and Development (JC/RC) <i>(Pages 219 - 236)</i>
Appendix 1

Appendix 2 | 10 mins |

FOR DISCUSSION

- | | | |
|-----|--|---------|
| 15. | 2021/22 Quarter 2 Corporate Performance Report (A91941/HW) <i>(Pages 237 - 296)</i>
Appendix 1

Appendix 2

Appendix 3 | 30 mins |
|-----|--|---------|

FOR INFORMATION

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|-----|---|--------|
| 16. | Outside Bodies Reports - None Received | 5 mins |
| 17. | Exempt Information S100(A) Local Government Act 1972
RESOLVED:

That the public be excluded from the meeting during consideration of agenda item 18 to avoid the disclosure of Exempt Information under S100 (A) (4) Local Government Act 1972, Schedule 12A, paragraph 3 'information relating to the financial or business affairs of any particular person (including the Authority holding that information). | |
| 18. | Exempt Minutes of the Meeting held on 3rd September 2021 <i>(Pages 297 - 298)</i> | 5 mins |

Duration of Meeting

In the event of not completing its business within 3 hours of the start of the meeting, in accordance with the Authority's Standing Orders, the Authority will decide whether or not to continue the meeting. If the Authority decides not to continue the meeting it will be adjourned and the remaining business considered at the next scheduled meeting.

If the Authority has not completed its business by 1.00pm and decides to continue the meeting the Chair will exercise discretion to adjourn the meeting at a suitable point for a 30 minute lunch break after which the committee will re-convene.

ACCESS TO INFORMATION - LOCAL GOVERNMENT ACT 1972 (as amended)

Agendas and reports

Copies of the Agenda and Part A reports are available for members of the public before and during the meeting. These are also available on the website <http://democracy.peakdistrict.gov.uk>

Background Papers

The Local Government Act 1972 requires that the Authority shall list any unpublished Background Papers necessarily used in the preparation of the Reports. The Background Papers referred to in each report, PART A, excluding those papers that contain Exempt or Confidential Information, PART B, can be inspected on the Authority's website.

Public Participation and Other Representations from third parties

In response to the Coronavirus (Covid -19) emergency our head office at Aldern House in Bakewell has been closed. However as the Coronavirus restrictions ease the Authority is preparing to return to physical meetings but within current social distancing guidance. Therefore meetings of the Authority and its Committees may take place at venues other than its offices at Aldern House, Bakewell. Public participation is available and anyone wishing to participate at the meeting under the Authority's Public Participation Scheme is required to give notice to the Head of Law to be received not later than 12.00 noon on the Wednesday preceding the Friday meeting. The Scheme is available on the website <http://www.peakdistrict.gov.uk/looking-after/about-us/have-your-say> or on request from the Democratic and Legal Support Team 01629 816352, email address: democraticandlegalsupport@peakdistrict.gov.uk.

Written Representations

Other written representations on items on the agenda, except those from formal consultees, will not be reported to the meeting if received after 12noon on the Wednesday preceding the Friday meeting.

Recording of Meetings

In accordance with the Local Audit and Accountability Act 2014 members of the public may record and report on our open meetings using sound, video, film, photograph or any other means this includes blogging or tweeting, posts on social media sites or publishing on video sharing sites. If you intend to record or report on one of our meetings you are asked to contact the Democratic and Legal Support Team in advance of the meeting so we can make sure it will not disrupt the meeting and is carried out in accordance with any published protocols and guidance.

The Authority uses an audio sound system to make it easier to hear public speakers and discussions during the meeting and to make a digital sound recording available after the meeting. From 3 February 2017 the recordings will be retained for three years after the date of the meeting. During the period May 2020 to April 2021, due to the Covid-19 pandemic situation, Authority meetings were broadcast via Youtube and these meetings are also retained for three years after the date of the meeting.

General Information for Members of the Public Attending Meetings

In response to the Coronavirus (Covid-19) emergency our head office at Aldern House in Bakewell has been closed. The Authority is now preparing to return to physical meetings but within current social distancing guidance. Therefore meetings of the Authority and its Committees may take place at venues other than its offices at Aldern House, Bakewell. Also due to current social distancing guidelines there may be limited spaces available for the public at meetings and priority will be given to those who are participating in the meeting. It is intended that the meetings will be audio broadcast and available live on the Authority's website.

This meeting will take place at the The Octagon, Pavilion Gardens, St John's Road, Buxton, Derbyshire, SK17 6BE. Information on Public transport from surrounding areas can be obtained from Traveline on 0871 200 2233 or on the Traveline website at www.travelineeastmidlands.co.uk

Please note there is no refreshment provision available.

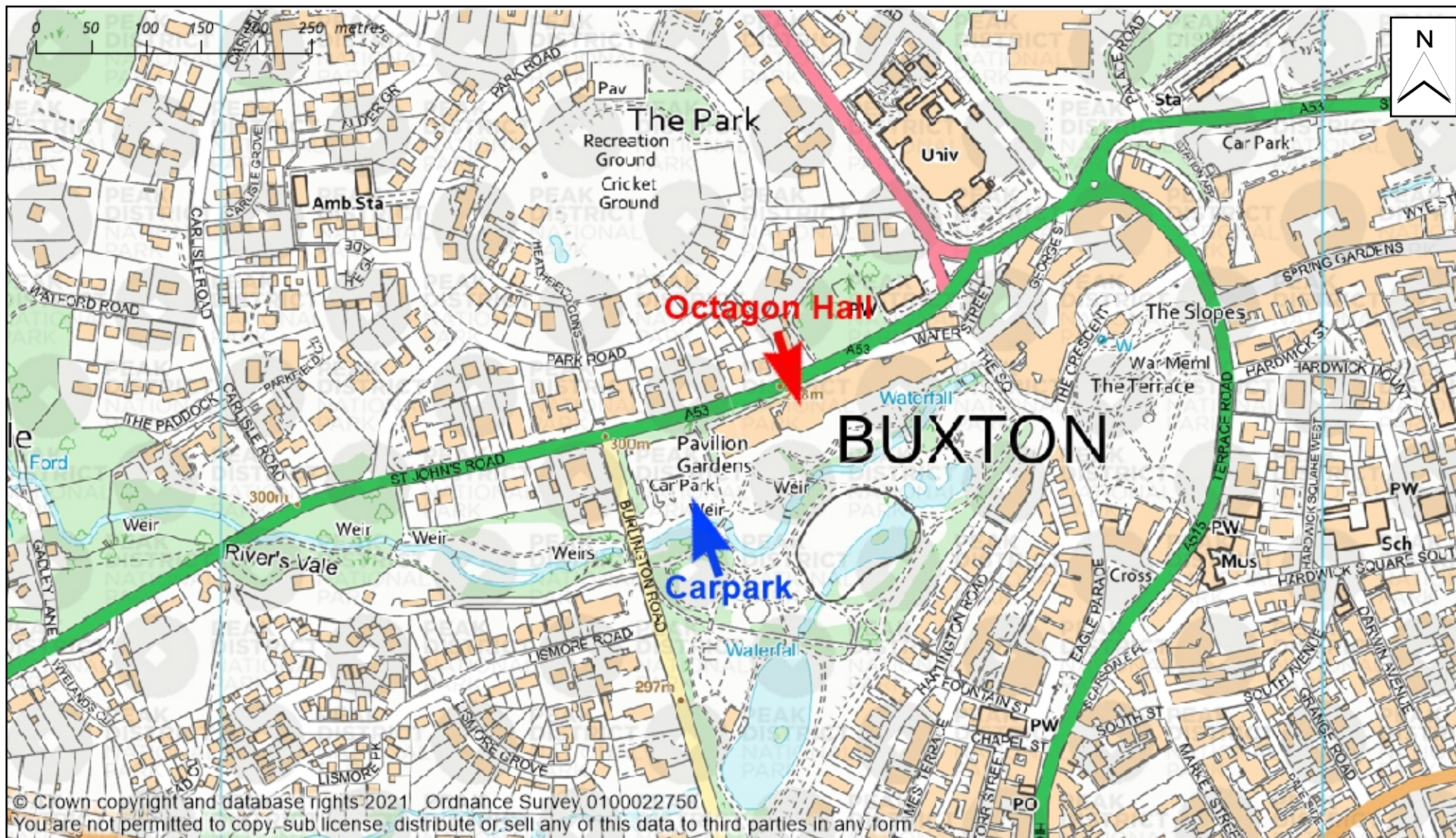
To: Members of National Park Authority:

Chair: Cllr A McCloy
Deputy Chair: Mr J W Berresford

Cllr P Brady	Cllr W Armitage
Cllr C Farrell	Cllr D Chapman
Cllr C Greaves	Cllr C Furness
Prof J Haddock-Fraser	Cllr A Gregory
Ms A Harling	Mr Z Hamid
Cllr Mrs G Heath	Cllr A Hart
Cllr I Huddleston	Mr R Helliwell
Cllr D Murphy	Cllr C McLaren
Cllr V Priestley	Cllr Mrs K Potter
Cllr S. Saeed	Cllr K Richardson
Mr K Smith	Miss L Slack
Cllr D Taylor	Cllr P Tapping
Cllr J Wharmby	Mrs C Waller
Cllr B Woods	Ms Y Witter

Constituent Authorities
Secretary of State for the Environment
Natural England

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Drawn by: Thomason Jim
Date: 26 October 2021
Drawing No:
Scale: 1:5000 at A4

Title: Octagon Hall



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PARK**

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Peak District National Park Authority

Tel: 01629 816200

E-mail: customer.service@peakdistrict.gov.uk

Web: www.peakdistrict.gov.uk

Minicom: 01629 816319

Aldern House, Baslow Road, Bakewell, Derbyshire. DE45 1AE



MINUTES

Meeting: **National Park Authority**

Date: Friday 3 September 2021 at 10.00 am

Venue: Palace Hotel, Buxton, SK17 6AG

Chair: Cllr A McCloy

Present: Mr J W Berresford, Cllr W Armitage, Cllr D Chapman, Cllr C Farrell, Cllr C Furness, Cllr A Gregory, Prof J Haddock-Fraser, Mr Z Hamid, Cllr A Hart, Cllr Mrs G Heath, Mr R Helliwell, Cllr I Huddleston, Cllr C McLaren, Cllr D Murphy, Cllr Mrs K Potter, Cllr V Priestley, Mr K Smith, Cllr P Tapping, Cllr D Taylor, Ms Y Witter and Cllr B Woods

Apologies for absence: Cllr C Greaves, Ms A Harling, Miss L Slack and Cllr J Wharmby.

59/21 ROLL CALL OF MEMBERS PRESENT, APOLOGIES FOR ABSENCE AND MEMBERS' DECLARATIONS OF INTEREST

Item 7

Cllr Chapman and Cllr Priestley declared that they were Chair and Vice Chair of the Moors for the Future Partnership Group.

60/21 MINUTES OF PREVIOUS MEETING OF 2ND JULY 2021

The minutes of the last meeting of the Authority held on the 2nd July 2021 which were tabled and included the referenced Appendix 1 were approved as a correct record.

61/21 URGENT BUSINESS

There was no urgent business.

62/21 PUBLIC PARTICIPATION

No members of the public had given notice to address the meeting under the Public Participation at Meetings Scheme.

63/21 AUTHORITY CHAIR'S REPORT

The Chair confirmed that there had not yet been a full response from the government regarding the Glover review of Protected Landscapes but that it would be shared with Members as soon as it was published.

64/21 CHIEF EXECUTIVE'S REPORT (SLF)

Members noted the Chief Executive's Report that included updates on key items since the previous Authority meeting including:

- Performance Management – Quarter 1 exceptions
- Planning Service Update
- Deputy Chief Executive Role
- Peak District National Park Foundation
- Sustainable Travel

The CEO confirmed that there was nothing significant to report to the Authority meeting regarding the financial position of the Authority at present, however a budget update will be taken to the November Authority meeting.

RESOLVED:

To note the report.

65/21 AMP7 2020-24 WORKS (MH)

The report was presented by the Head of the Moors for the Future Partnership and the Project Manager, who outlined the proposal to extend peatland restoration works, working with Water Company partners, in the Dark Peak and South Pennines through Asset Management Period 7 (AMP7) between 2020-24. The Programmes & Resources Committee had previously approved a project value ceiling of £3million. It is now anticipated that the maximum value of the project could rise to £7.5 million and therefore authority to extend the ceiling was being sought.

It was confirmed that the MFF Partnership are confident that they have the capacity to deliver this work. A further report will be taken to the next meeting of the Programmes and Resources Committee regarding the Nature for Climate Fund.

The recommendation as set out in the report was moved, seconded, voted on and carried.

RESOLVED

To note the existing partnering agreements and associated contracts and support the proposed partnering agreements and associated contracts between PDNPA and Water Company partners for MFFP to deliver AMP 7 habitat restoration aspirations (capital works) and associated research and communications outcomes.

Specifically:

1. **Authority to engage in new projects up to a maximum value of £7.5 million between 2020-2024 (increased from the existing limit of £3 million), and**

delegating authority to approve the acceptance of new partnering agreements with the Water Company partners under this authority, to the PDNPA Chief Financial Officer, in consultation with the Head of Moors for the Future Partnership and the Head of Legal Services.

- 2. That the Authority may, subject to compliance with its procurement standing orders, enter into contracts for the delivery of the AMP 7 projects and AMP 8 projects where they have been brought into the AMP 7 period.**

66/21 INTERNAL AUDIT 2021/22 ANNUAL PLAN (A1362/7/AMCC)

Ian Morton from our Internal Auditors, Veritau, was welcomed to the meeting and presented the report, which asked Members to approve the proposed Internal Audit Plan for 2021/2.

The recommendation as set out in the report was moved, seconded, voted on and carried.

RESOLVED:

To approve the 2021/22 Internal Audit Plan.

67/21 UPDATE ON REVIEWING THE NATIONAL PARK MANAGEMENT PLAN AND CORPORATE STRATEGY (EF)

The report was presented by the Head of Information and Performance Management, who updated the Authority on the review of the National Park Management Plan and Corporate Strategy and sought approval for the key milestones for the review, and the Member Task and Finish Group's amended terms of reference which were tabled.

The recommendation as set out in the report was moved, seconded, voted on and carried.

RESOLVED:

- 1. To note the update on the review of the National Park Management Plan and Corporate Strategy since the May 2021 Authority meeting.**
- 2. To approve the final Terms of Reference for the Member Task and Finish Group at Appendix 1, attached to the report.**
- 3. To approve the key milestones for the review of the National Park Management Plan and Corporate Strategy.**

68/21 REQUEST FOR APPROVAL OF REASONS FOR MEMBER NON-ATTENDANCE AT MEETINGS(A.111/RC)

The report, which presented a request to approve medical reasons for being unable to attend face to face meetings for two Members, was presented by the Democratic Services Manager, who advised that Cllr Huddleston could be omitted from considerations as he was present at the meeting.

Officers clarified that the report was not a reflection on the contribution of any Members, who had continued to contribute in other ways (in particularly via virtual meetings of Forums and Task Groups) while they were unable to attend face to face Standing Committee and Authority meetings. Rather it was a procedural item, to enable said Members to remain part of the Authority.

The recommendation as set out in the report was moved, seconded, voted on and carried.

RESOLVED:

To approve, in accordance with section 85(1) of the Local Government Act 1972, medical reasons for being unable to attend meetings of the Authority for Ms Harling until the first meeting of the Authority in 2022, currently to be held on 18 February 2022.

69/21 LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN ANNUAL REVIEW LETTER (RC)

The report, which provided details of the Local Government and Social Care Ombudsman Annual Review Letter 2020/21, was presented by the Democratic Services Manager, who confirmed that there were no concerns about the Authority's performance and that no complaints had been upheld during the 2020/21 period.

The recommendation as set out in the report was moved, seconded, voted on and carried.

RESOLVED:

To note the Local Government and Social Care Ombudsman Annual Review Letter 2021 at Appendix 1 attached to the report.

70/21 EXEMPT INFORMATION S100(A) LOCAL GOVERNMENT ACT 1972

RESOLVED:

That the public be excluded from the meeting during consideration of agenda item 13 to avoid the disclosure of Exempt Information under S100 (A) (4) Local Government Act 1972, Schedule 12A, paragraph 3 'information relating to the financial or business affairs of any particular person (including the Authority holding that information).

71/16 Bike Fleet Procurement (HB)

The meeting ended at 11.01 am

6. **CHIEF EXECUTIVE’S REPORT (SLF)**

1. **Purpose of the report**

To up-date members of key items since the previous Authority meeting

2. **Recommendation**

1. **For members to note the report**

3. **Key Items**

Action for COP26 – UK National Parks net zero with nature initiatives launched:

With the COP26 Climate Change Conference taking place in Glasgow, the UK’s National Parks have stepped up our action on net zero with nature with the following actions:

- **Climate leadership** - we published a joint [Climate Emergency Response Statement](#) detailing our collective plans to set ambitious targets to influence the behaviour of visitors, the wider public and partners through our involvement in scientifically robust recognised programs such as Race to Zero and galvanising international efforts by creating a global movement of National Parks and protected spaces dedicated to tackling the climate emergency – sharing and enhancing the lessons from our UK work and identifying good practice wherever it takes place to share across borders.
- **Revere investing in natural capital**– a nature restoration project development facility – with support from major global companies and government agencies. Revere has been developed to enable the restoration of natural habitats at scale with private capital. Revere designs restoration projects with National Parks teams and land managers and raises private capital to fund the restoration. The projects generate revenue through the sale of ecosystem services, creating new income streams for farmers and landowners seeking to improve the quality of landscapes and support biodiversity.
- **Collaborative restoration projects** – that seek to maximise the scale and pace of nature restoration through collaboration. These include work across more than one National Park or National Parks working with other designated landscapes and organisations to restore large areas of land that run across boundaries. For example, the [Great North Bog](#) and the [Nature Recovery Network](#) or projects co-created with funders and landowners specifically for one National Park. For example, [ReNature](#) in South Downs National Park.

Please see [here](#) for more information

Local Nature Recovery Strategy consultation: Through National Parks England the English National Park Authorities and the Broads Authority have responded to the Government consultation on its proposals for developing a suite of Local Nature Recovery Strategies (LNRS) across England. Our full response is at Appendix 1. Our key concern is about making the case for for Designated Landscapes (like National Park Authorities) to take the lead in developing LNRSs in our localities. Protected Landscapes have a more progressive ambition for nature recovery than normal local authorities and present the optimum opportunity and ambition to stay levelled up to meet this Government’s 30x30 commitment.

Festival 2022: National Parks UK is proud to be a project partner for Green Space Dark Skies, a major collaborative project that is part of Festival 2022. Green Space Dark Skies places national parks at the heart of one of the biggest cultural events taking place next year: one that supports our roles in improving the understanding of barriers to access green and blue spaces (so we can remove those barriers) and inspiring *everyone* to explore and embrace their rights, responsibilities and relationship with nature and the landscapes of the UK. For more information please see [here](#).

Return to the workplace – During the summer we have been planning a formal return to the workplace for all staff. For staff who are office based, October marked a return to the office and workplace in a more structured way since March 2020. We took a stepped approach to this return, giving time for line managers to sit down with their team to plan and to make arrangements for returning to the workplace and for all staff to give it a try back in the workplace, before formally applying a one year trail of a blended working. We are now planning our approach to Aldern House to reopen to the public, currently this is operating on a by appointment only basis, ensuring we take a cautious approach to this over the winter months. We will continue to respond to any further government guidance that may appear and we will follow that guidance. The return to the work place does give us an opportunity to see each other in real life more often again and to feel more connected and supported. I look forward to seeing staff and members in the office and out and about over the coming weeks and months. It's important to also recognise that a significant number of our colleagues have been out working with the public throughout the easing of lock down this year and last year and have not had the option of working at home that many staff have had.

4. Appendices

Appendix 1: National Parks England response to the Government's consultation on Local Nature recovery Strategies

Report Author, Job Title and Publication Date

Sarah Fowler, Chief Executive, 4 November 2021



Local Nature Recovery Strategy Consultation

Response by National Parks England

November 2021

Summary

1. National Parks England (NPE) exists to provide a collective voice for the nine English National Park Authorities and the Broads Authority – all of whom are Local Planning Authorities. NPE is governed by the Chairs of the ten Authorities. Our response to the [Local Nature Recovery Strategy Consultation](#) represents the collective view of officers who are working within the policies established by the National Park Authorities (NPAs) and the Broads Authority and follows internal consultation with all ten English National Parks represented on the Conservation Directors and Agriculture and Rural Development Working Groups.
2. The National Parks and Broads Authorities cover 9.7 % of the area of the country and all have a great deal of experience in environmental land management. All authorities are actively involved in Nature Recovery projects, working in partnership to deliver landscape scale outcomes for nature.
3. Appendix 1 sets out our narrative response to issues related to the development of Local Nature Recovery Strategies that the format of the consultation did not allow. Whilst some National Park Authorities have responded individually and specifically in relation to their local circumstances, this response brings a consolidated response from a number of the English National Parks and deals with some fundamental principles that require further consideration. In summary, we recognise the value of LNRS as a mechanism to deliver nature recovery networks in England and wish to emphasise the following key points:
 - a. National Parks and other Designated Landscapes have a key role to play in the development and delivery of LNRS.
 - b. For some Designated Landscapes, it is entirely appropriate that they function as the Responsible Authorities in the delivery of LNRS.
 - c. The role of National Park Authorities as Local Planning Authorities can use mechanisms such as Biodiversity Net Gain to translate our statutory purposes into planning decisions for nature recovery.
 - d. Designated Landscapes already have in place, excellent mechanisms to deliver advice and support to farmers and land managers
 - e. Designated Landscapes can play a critical role in identifying locations and prioritising actions that deliver Local Nature Recovery and Landscape Recovery through ELM.
 - f. Where Designated Landscapes are the Responsible Authority, these must tie in to the constituent and adjoining Local Authority plans to create seamless and coherent landscape scale strategies.

- g. A standard approach to developing frameworks for easy collation, comparison and scaling is essential whilst accounting for local distinctiveness
 - h. Appropriate resources need to be available to ensure that LNRS can be successful.
 - i. Natural England's Nature Recovery Network Delivery Partnership is key to achieving a cohesive vision linking all of the LNRS's together.
 - j. Local Nature Recovery Strategies should be based on and include all sources of available data, particularly locally held knowledge, data and evidence. More work is needed to understand the constraints of data ownership and how best to enable straightforward data sharing to take place.
 - k. Whilst the targeting of limited resources is understood, there is a need to consider all opportunities for nature recovery as lower priority outcomes may be more easily funded but still add significant value to the network when aggregated.
 - l. What opportunity does LNRS offer to review European Designated sites and the associated management prescriptions and challenge whether focus on single species is consistent with the transformational change that is required in land management to achieve these aspirations.
 - m. It is unclear how LNRS will sit alongside other policies and strategies such as ELM, BNG, Local Plans, Planning White Paper, in the work of LNP's, in generating private investment into Nature Recovery and the relative weight it carries in relation to other agendas (for example Public Health and Energy policies). It would be helpful if the relative priority of LNRS was discussed as and agreed as part of this consultation process.
4. If you require any more information, further practical examples or have any questions regarding this response please contact us.

Appendix 1 - Consultation question responses for the English National Park Authorities & National Parks England.

1: Introduction

1.1 Whilst we appreciate that the consultation is focused on the process of the delivery of LNRS, there are limitations in the consultation mechanism and this inherently restricts the level of response that can be offered through this format. Whilst some National Park Authorities have responded individually and specifically in relation to their local circumstances, this response brings a consolidated response from a number of the English National Parks and deals with some fundamental principles that require further consideration.

2: Administration – the case for Designated Landscapes as Responsible Authorities

2.1 The English Designated Landscapes (44 National Parks and Areas of Outstanding Natural Beauty (AONB) cover 24% of the UK and present a significant and unique opportunity to address nature recovery at scale. The Designated Landscapes have a specific statutory purpose which makes nature recovery central to our work and the duty to regard this purpose should afford a greater emphasis on them as the backbone of the nature recovery network and as a spatial unit for LNRS.

2.2 Whilst working through existing partnerships and mechanisms will be entirely appropriate for some Designated Landscapes, for others it is important there is the option available for a protected landscape to lead on delivery of a LNRS.

2.3 National Park Authorities and AONB's have the knowledge, skills and expertise to drive LNRS in and around our landscapes and protected landscapes present the optimum opportunity to meet this Government's 30x30 commitment at scale and in a way that connects between us. Consequently, we wish to see National Parks and AONBs at the centre of the new system of spatial strategies for nature that the LNRS will provide. This could be achieved by:

- i) The National Park Authority being the Responsible Authority for the LNRS where appropriate;
- ii) Requiring the LNRS to fully reflect the nature recovery ambitions of the National Park Management Plans (NPMP) and for public bodies to support their implementation
- iii) Where the Responsible Authorities are Local Authorities, the NMNPs (as effectively the National Parks manifestation of LNRS) should carry more weight with partners and the section 62 duty (Environment Act, 1995) should be strengthened to make the NPMP a statutory requirement for public bodies to support. There should also be set up, a duty to cooperate for Local Authorities who are responsible for LNRS to co-operate with National Park Authorities and vice versa. This will ensure the LNRS's in and between Designated Landscapes build on the ambitions in NMNPs and connect geographies to form the network at scale; the Management Plans should set the direction for the LNRS in National Parks and not be subservient to them.

2.4 The case for taking this approach above is as follows:

- i) National Parks are special purpose Local Authorities with a clear purpose to conserve and enhance natural beauty, wildlife and cultural heritage and are set up by national Government to do this. Each of these areas is covered by a management plan; a collaboratively developed and endorsed partnership approach to delivering National Park and AONB Purposes and logically would provide the basis of Local Nature Recovery Strategies in their areas. The bodies leading them have a long history of working closely with landowners and stakeholders in the private, public and third sector to set and deliver ambitious targets through Wildlife Delivery Plans.

- ii) National Park Authorities are also Local Planning Authorities and will therefore be able to use mechanisms such as Biodiversity Net Gain to translate our purpose into planning decisions for nature recovery. Local Authorities are well versed in working with us as the lead planning authority for our areas, and this approach leaves no gap in the coverage of planning policy and development management across England.
- iii) Administrative boundaries do not reflect landscape character or characteristics and so relying on these to develop nature recovery at a landscape scale misses an opportunity to work with natural systems and processes to achieve successful nature recovery programmes.
- iv) Designated Landscapes can play a critical role in identifying locations and prioritising actions that deliver Local Nature Recovery and Landscape Recovery through ELM. National Park and AONB Management Plans cover the full array of public benefits and would be an entirely appropriate mechanism for prioritising actions especially as through the spatial focus for these Plans.
- v) Of course, where Designated Landscapes are the Responsible Authority, these must tie into the constituent and adjoining Local Authority plans to create seamless and coherent landscape scale strategies but as National Parks and AONB's are already connected in to Local Authorities through their governance, and through mechanisms such as Local Nature Partnerships, this should not be a barrier.

3: Process and Resources

3.1 There is a requirement for a standard approach to developing frameworks with templates to assist standardisation for easy collation, comparison, and scaling. However, it is also essential that local distinctiveness is accounted for and is able to be represented within the process.

3.2 The process should be democratic and inclusive as nature is critical to and underpins our wellbeing.

3.3 The strategies should utilise and integrate NPMP's, landscape character assessments, National Park Authority Local Plans, climate change adaptation reports and State of the Park Reports where these support the describing of the local habitat map as well as developing the priorities and measures needed to implement the strategy.

3.4 It would be helpful to understand how it is expected that the preparation of LNRS's will be resourced within Designated Landscapes to make a meaningful contribution. Our colleagues in the Lake District shared this learning from the Cumbria pilot:

‘to make a meaningful and influential contribution would take at the **very minimum** (emphasis added) one day a week for one person during the LNRS development period (plus other contributions from the GIS team)’

3.5 LNRS presents an opportunity to be more ambitious and transformational but will require significant additional resource to be able to deliver this aspiration.

3.6 We need clarification on how the individual LNRS' will be 'knitted' together so that there is a genuine network rather than a collection of individual strategies. There needs to be a more cohesive vision linking them together rather than a process of neighbours talking to neighbours to achieve the desired outcome. Natural England's Nature Recovery Network Delivery Partnership is key to achieving this.

4: Data

4.1 Local Nature Recovery Strategies should be based on and include all sources of available data, particularly locally held knowledge, data and evidence. Data that is relevant and essential to the development and delivery of LNRS is held by a wide range of bodies, organisations and agencies. Whilst most will be willing to share the data they have, some hold data which has a commercial value, some hold sensitive species data, and some have data under licence which they are prohibited from

sharing. More work is needed to understand the constraints of data ownership and how best to enable straightforward data sharing to take place.

4.2 The other issue around data is resourcing, data is held in different formats and for some organisations, the time required to provide this information may be prohibitively onerous. It may be necessary to provide resources to assist with this aspect.

5: Land Manager Support

5.1 To achieve landscape scale change, the LNRS panel will need to consider nature recovery at a strategic level. Whilst the delivery of Local Nature Recovery Strategies will rely heavily on collaboration with and the cooperation of local landowners, all land identified as providing a nature recovery opportunity should be considered and landowners engaged to support delivery.

5.2 The importance of developing consensus cannot be underestimated, and action should be stakeholder led. Designated Landscapes already have in place excellent mechanisms to deliver advice and support to farmers and land managers (e.g. through FIPL and Farm Cluster groups) and these should be utilised and strengthened to encourage and facilitate their involvement with the preparation of Local Nature Recovery Strategies.

6: Prioritisation

6.1 Whilst the targeting of limited resources is understood, there is a need to consider all opportunities for nature recovery – not just those deemed ‘priority’ to provide as much opportunity as possible for nature recovery – particularly as lower priority outcomes may be more easily funded (i.e. less expensive) but still add significant value to the network when aggregated.

6.2 There is also a compelling argument that LNRS is integrally linked to landscape which in turn is influenced by the historic environment and the importance of this link cannot be underestimated, both in terms of being a potential constraint but also in being a coherent element of the landscape in which nature recovery takes place.

7: Relationship with other Government programmes and priorities

7.1 One of the limiting factors in delivering holistic improvement in nature and biodiversity, as well as the challenging requirements of climate change mitigation and adaptation is the somewhat narrow and exclusive designation of certain European Designated sites and the management prescriptions that go with them. We want to know what opportunity LNRS could offer to review these. Also, could LNRS challenge whether focus on a single species is consistent with the transformational change that is required in land management to achieve these aspirations?

7.2 It is unclear how LNRS will sit alongside other policies and strategies such as ELM, BNG, Local Plans, Planning White Paper, in the work of LNP’s, in generating private investment into Nature Recovery and the relative weight it carries in relation to other agendas (for example Public Health and Energy policies). It would be helpful if the relative priority of LNRS was discussed as and agreed as part of this consultation process.

For Further Information:

Sarah Fowler

Lead National Park Chief Executive for England on Wildlife and Nature Recovery

Briony Fox

Lead National Park Officer for the LNRS consultation response

enquiries@nationalparksengland.org.uk

020 3096 7979

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7. BROSTERFIELD –REPORT ON THE GATEWAY REVIEW UNDERTAKEN ON 1ST NOVEMBER 2021 (CBM)

1. Purpose of the report

This report informs the Committee that Officers have evaluated all the evidence provided by the Foolow Community by the deadline for the gateway review on 1st November 2021. It advises the Committee as to whether Officers consider that the evidence provided is sufficient to show that funding is in place for the Foolow Community to purchase the Brosterfield site and exchange contracts by 28th February 2022. It advises whether the second gateway review has been passed in accordance with Authority Committee Minute No 7/21 below and whether the Authority should proceed with the sale of the site to the Foolow Community or to sell it on the open market.

“To agree to sell the site to the Foolow Community at an agreed price with exchange of contracts by 28 February 2022. The following gateway reviews will need to be passed by the Foolow Community proposals:

- A robust business plan to be submitted by an agreed date. The Plan will be assessed by Officers and if not deemed sufficient a report will be brought to the Authority meeting on the 21 May 2021.
- Evidence that funding is in place to purchase the site is submitted by 1 November 2021. The evidence to be evaluated by Officers and if not deemed sufficient a report will be brought to a future Authority meeting.

If either of these gateway reviews are not passed then the Authority will revert to selling the site on the open market.”

Key Issues

- The Foolow Wildwood Project (the Project) met the first gateway review but have been unable to meet the second gateway review.
- The Project have asked for an extension of 12 months to satisfy the second gateway review but there is no provision for this in the Committee resolution.
- In accordance with the Committee resolution, the Authority is obliged to proceed to dispose of the site on the open market.
- This matter has been ongoing since 2012 and has cost the Authority over £700,000 (purchase, fees and management not including staff time).
- The Authority is obliged to recoup as much of this cost as possible and in any event, it is an audit requirement that the net cost of intervention into this site does not exceed £500,000.

2. Recommendation

1. There is not sufficient evidence that funding is in place for the Foolow Community to purchase the Authority’s site at Brosterfield. The second gateway set out in resolution 7/21 has therefore not been passed and the Authority shall proceed to dispose the undeveloped site on the open market with the benefit of planning permission for a touring caravan and camping site.

2. To discharge the planning pre-conditions, carry out a material operation and proceed with the 'discontinuance order' in the context of the disposal.

3. How does this contribute to our policies and legal obligations?

The site was purchased in order to protect the intrinsic landscape value of the National Park due to great concern of the possible impact of the development of a 20-unit static caravan park near Foolow village.

The planning status of the site will be regularised with a discontinuance order being made for the static caravan park permission and permission for a touring caravan and camping site re-established.

The Authority's intervention into the site as owner will be ended and the audit requirement satisfied.

Background Information

The 'historic' background to the site from 2012 is described at Appendix 1. In more recent times, the following options for the site were reappraised

- (1) Sell the site on the open market having carried out a material operation.
- (2) Develop the site and sell on the open market
- (3) Develop and lease (or enter a joint venture arrangement) to a 3rd party to operate the site
- (4) Lease the un-developed site to a 3rd party
- (5) Develop and manage as an in-house trading operation
- (6) Consider the approach from Foolow Community to purchase the site and develop a community wildlife area.
- (7) To keep the site in agricultural use

The following two options were selected for further investigation

- Sell the site on the open market
- Consider the approach from Foolow Community to purchase the site and develop a community wildlife area.

The Authority Committee considered the results of these investigations at its meeting on 19 February 2021 and resolved to agree to sell the site to the Foolow Community at an agreed price with exchange of contracts by 28 February 2022 provided the two gateway reviews described above were passed. The first gateway review was to submit a revised robust Business Plan.

The Foolow Community, now renamed the Foolow Wildwood Project (The Project) provided a new Business Plan on 21 April 2021 This is attached at Appendix 2. The Plan was considered by a Working Group of Officers including the Head of Finance, the Head of Asset Management, the Corporate Property Officer and Senior Legal Officer (Projects). They concluded that the Business

Plan was sufficiently robust and therefore the Foolow Wildwood Project were informed that they had passed the first gateway. Members were informed by email that this was the case. Since February 2021, the Foolow Wildwood Project, now registered as a Community Interest Company (CIC), have pursued the activities set out in the Business Plan including launching a web site and raising the profile of the project with the public and supporters. Officers have been kept informed as to progress.

Three representatives from the Project met the Head of Asset Management and the Corporate Property Officer on 24th September 2021 to update the Authority of progress pending the upcoming 1 November 2021 gateway review to assess whether sufficient funds are in place to purchase the site for the agreed price.

At the above meeting, that the Project's representatives explained that sufficient funding would **not** be raised by 1 November 2021. The Project therefore requested an extension of time (later confirmed as 12 months). They also informed the Authority's officers of a recent development whereby they wished to enter into a legal partnership with the Blythe House and Helens Trust to jointly fundraise and for the partnership to acquire the land rather than the Project on its own in accordance with the resolution at the Authority meeting on 19 February 2021.

A fuller description of the key points discussed at the meeting is set out below:

General background

It was explained that, due to the Covid Pandemic, it had taken more time than expected to set up a bank account and register the Project as a CIC. As a result, fund raising activity had been delayed. It was also highlighted that the Project had encountered difficulties in accessing funds for a 'capital' land purchase rather than 'revenue' expenditure to develop projects on land already available. It was confirmed that the proposals had strong support from Sarah Dines MP and Derbyshire County Council Councillor Alistair Sutton (Bakewell Division).

Progress on raising the agreed price indicated in the Business Case

Grant aid

The Project representatives reported that applications to the National Lottery –Green Recovery Fund had not been successful on the grounds of value for money and lack of 'diversity' in the community. The application to Tarmac was also unsuccessful, as they have not given large amounts for land purchases in the past and value for money concerns were raised. An application to Severn Trent Water required 'matched funding' that was not in place yet. An application for £5,000 had been made to 'Derbyshire Better' but the Project have been advised to resubmit this when they are closer to reaching the target sum. The Project representatives indicated that other funding sources identified in the Business Plan had not yet been followed up.

Private pledges

The Project representatives reported that 'significantly' more financial pledges had been received than the £33,325 that was currently showing of the Project web site. It was agreed that the actual figure raised would be given to the Authority prior to the publication of this report (please see below).

Crowd funding

The Project representatives reported that the Project had not yet registered for Crowd Funding as the advice they had been given was to wait until the end of the funding raising 'window' when people were more likely to contribute.

Loans

It was reported that the possibility of private loans had been considered but none had been secured so far. Investigation of a 'patient' loan was on going (a loan with a very long payback arrangement). It was also suggested that the Authority might loan the Project any balance of funds not raised by 1st November 2021.

Blythe House and Helens Trust

The Project reported that they were in discussion with and seeking legal advice to enter into a legal partnership with the above Trust to jointly fund raise and jointly acquire the site from the Authority. Both parties see scope for a common purpose in providing natural space to use, to plant memorial trees and promote general fund raising activities. The Project sought assurance from Officers that such a partnership would be favourably looked upon by the Authority.

The Project were subsequently informed that 'The view is that it is entirely up to the Foolow community to decide if you wish to work with others to raise the necessary funds, this is at your discretion, however the agreement (Committee resolution) is to sell the site is with the Foolow Community and so that is who the Authority will work with if you raise the funds to purchase the site'

Update on 1st November 2021

The Project subsequently confirmed that funds raised so far from pledges, tree dedications, private donations etc. is approximately **£69,977.00**

Proposals

Evidence that funding is in place to purchase the site is submitted by 1 November 2021

Taking into account the above information, Officers have concluded that sufficient evidence has **not** been provided by the Project that funding be in place to purchase the site by the second gateway review date of 1 November 2021.

A table of potential funding sources outlined in the above Business Plan is shown at Appendix 3.

Therefore, in accordance with Minute No. 7/21 above, Officers have concluded that the second gateway review has not been passed. If Members are minded to agree with this conclusion, in accordance with Minute No. 7/21, the Authority will revert to selling the site on the open market.

The Project, alone or in partnership with Blythe House and Helen's Trust can obviously still continue with their fund raising activities and bid for the property in the open market.

Sell the property on the open market

It is considered that the demand for this type of caravan and camping site remains strong with good evidence of a buoyant market for holidays in the Peak District due to the effects of the pandemic.

This proposal would involve:

- Confirming the disposal in line with the Disposal Procedure and Tool Kit (Stages 4- 11). Please see Appendix 3
 - Discharging some of the planning pre-conditions and implementing the ‘material operation’. Please see details below.
 - Putting the site on the open market as soon as practicable
 - Making a ‘discontinuance order’ relating to the static caravan site permission. Please see details below.
 - Completing a sale with the Authority ‘exiting’ the site as a landowner.
 - Completion of the original purpose of acquisition in 2012.

Discharge of pre-conditions and implementation of a ‘material operation’

There are a number of pre-conditions relating to the planning consent of 24 February 2021. It could be advantageous to discharge three of these pre-conditions prior to marketing the site so that potential buyers are aware of any constraints and would avoid the extra cost of discharging the conditions. These relate to ecological and landscape management plans and a maintenance and repair condition survey of dry stone walls on the site. All these matters can be dealt with ‘in house’.

In the previous report to the Authority Committee on 13 November 2020, it was reported that it was likely that the Authority would need to undertake some ‘material operation’ to the site to keep the planning permission extant. Work is required to start on the site within 3 years of the date of the planning permission it will lapse –therefore by 24 February 2023. It is therefore proposed that once the pre-conditions are discharged, a short section of the proposed access road is dug out so that the development has commenced before the above deadline.

Discontinuance order

The Authority will need to make a ‘discontinuance order’ relating to the static caravan site. At its meeting on 6 August 2021, the Planning Committee resolved that ‘The Head of Planning in consultation with the Head of Finance and the Head of Law be authorised to make a discontinuance order for the Brosterfield caravan site, Foolow. (Minute No. The order would be initiated once a buyer has exchanged contracts and disposal would be conditional on the discontinuance order being made. 82/21). This provides discretion as to when a discontinuance order is made. This process could take up to 6 months.

Are there any corporate implications members should be concerned about?

The Programmes and Resources Committee approved the Authority’s Corporate Property Asset Management Plan on 11 February 2020 (Minute No 8/20).

4. Financial:

Cost of discharging relevant planning permission pre- conditions: As all these matters can be dealt with, 'in house' the cost will be minimal.

Cost of material development/ operation: Digging out the soil to start a section of the access road. Approximate cost of £2,000

Valuation and marketing costs: The site was independently valued in Nov 2020. An up to date valuation will be obtained as part of the marketing process. The Authority would instruct a specialist agent to deal with the matter. The likely cost of their fees would be in the region of £7,000.

Legal costs: Each party would bear its own legal costs. In the case of the Authority, this would be dealt with 'in house'.

Net cost of intervention

When the Authority resolved in March 2012 to purchase the site at Brosterfield, the Chief Finance Officer (at that time) gave value for money advice on the intervention in the Authority report in respect of using public funds for this purpose. He advised that the total cost of intervention of over £500k (costs of purchase less sale proceeds) was not considered reasonable and should not be considered. (Minute number 49/18 Audit Resources and Performance Committee). The current Chief Finance Officer shares this view and feels that any value above this threshold does not represent good value for money and would not be a prudent use of public funds.

The use of public funds is subject to public and Audit scrutiny. The Authority could be vulnerable to a complaint that the expenditure was not in the public interest and the External Auditors may consider a public interest report under S.8 of the Audit Commission Act 1998, or qualify their opinion on value for money in the course of the annual audit, if they felt the Authority had not gone through a considered decision-making process or made good use of public resources.

5. Risk Management:

The current significant increase in the cost of building materials will no doubt increase the cost of developing the required infrastructure for the site (the access road, ablution block etc.). This could have the effect on the anticipated sale price.

There are on-going reputational risks to the Authority due to the opposition of many of the local community to a caravan and camping site

6. Sustainability:

There could be advantages to the land being used for tree planting over a caravan and camping site. Please see Climate Change section below.

7. Equality:

NA

8. Climate Change

1. How does this decision contribute to the Authority's role in climate change set out in the UK Government Vision and Circular for National Parks?

a. Educators in climate change

Spreading messages about the impacts of climate change and how individuals can play their part in tackling it that leads to behaviour change.

Use of site as a caravan/campsite would present opportunities for encouraging the operators to include interpretation and organised activities.

The local community would be encouraged to be include in this and on any on-site and digital interpretation as well as any organised activities.

b. Exemplars of sustainability

Enabling the natural environment to adapt to predicted changes, supporting the delivery of ecosystem services and in developing more resilient infrastructure.

Either option has the potential to achieve this outcome dependent on how the schemes are taken forward.

c. Protecting the National Park

Authorities must ensure that they protect the public assets, which the Parks represent.

Neither of the proposals would be 'public assets'.

d. Leading the way in sustainable land management

To prevent further carbon loss from soils and to encourage carbon storage.

Conversion from an improved grassland to amenity grassland (caravan/campsite) would have little impact on the rate of carbon loss from the soil.

Tree planting would, over the long-term result in greater carbon sequestration and reverse the loss of carbon from the soil in the long term.

e. Exemplars in renewable energy

A caravan/camping site presents some opportunities for this although the planning permission does not include provision for renewable energy.

f. Working with communities

Reducing emissions and renewable energy is the norm whilst not compromising the National Park purposes and duty.

The Foolow proposal would be a community led project.

2. How does this decision contribute to the Authority meeting its carbon net zero target?

The site does not contribute towards the Authority's existing emissions calculations and would not do so under either option, therefore no impact.

3. How does this decision contribute to the National Park meeting carbon net zero by 2050?

As above.

4. Are there any other Climate Change related issues that are relevant to this decision that should be brought to the attention of Members?

None

9. Background papers (not previously published)

10. Appendices

Appendix 1 - The background to the site as described in the report to Authority Committee in 17 November 2020.

Appendix 2.- Foolow Wildwood Project Business Plan (21 April 2021)

Appendix 3 -Progress on potential funding sources outlined in the above Business Plan.

Appendix 4 – Disposal Tool Kit

Report Author, Job Title and Publication Date

Chris Manby, Rural Property Team Manager, 4 November 2021
chris.manby@peakdistrict.gov.uk

BROSTERFIELD

The background to the site as described in the report to Authority Committee in 17th November 2020.

There has been a long and, at times, controversial and acrimonious ‘history’ of this site since the Authority purchased it in 2012. A brief resume is presented below, as newer Members may not be aware of the background.

The Authority Meeting on 30th March 2012 approved the purchase of two fields amounting to eleven-acres near Foolow. The intention of the purchase was to remove the possibility of static caravans /‘park homes’ being developed on the site by a developer and for the site to be used as a touring caravan and camping site only.

This use was the original intention of a planning permission granted in 1998, but was subsequently interpreted by Planning Inspectors as allowing static caravans/park homes throughout the year.

At Audit Resources and Performance Committee on 25th January 2013, Members were presented with an options analysis paper for the development and disposal of the site. The Committee resolved that officers should report on the development of the options before a planning application was made.

At Audit Resources and Performance Committee in May 2013 it was resolved, that a planning application was pursued with any finessing required as part of the planning process.

Community consultation took place in November 2014 and a planning application was submitted in December 2014. The proposal comprised of: 20 all year pitches to include 5 camping pods, 14 touring pitches and 1 warden’s pitch plus 30 seasonal grass pitches for use from Easter to 31st October. The application also included an amenity block, new site access and services. As a significant amount of objections were received to that proposal it was decided that the application should be “paused” and subsequently withdrawn whilst further community consultation was undertaken.

Further consultation took place throughout 2015 between Authority staff including the Chief Executive and a group comprising neighbours and a representative of Foolow Parish Meeting.

Several meetings were held to listen to and discuss the proposal, the different elements of it and the local communities concerns with regard to value of the site. The main objections highlighted by the community representatives were the impact on the landscape, impact on community, access, and “planning creep”.

Following this public consultation and with further valuation advice from the District Valuer at the March 2016, Audit Resources and Performance Committee resolved that another planning application should be made reflecting these concerns. This

planning application was submitted in October 2016 but was refused by the Authority's Planning Committee in March 2017.

A 'back to basics' appraisal of the site was undertaken throughout 2017/2018 and a wide range of every potential use for the site were considered. The conclusion was that only a touring camping and caravan site was suitable in planning policy terms and would at the same time allow the Authority to re-coup a sufficient amount of its substantial financial investment in the site.

Audit Resources and Performance Committee considered a proposal for a less intensive site than previously submitted on 7th Sept 2018. The proposal to submit a new planning application was considered consisting of:

- 20 year round touring caravan/tent pitches.
- An additional 10 touring caravans/tents Easter to end of October
- An additional 20 touring caravans/tents on Bank Holidays between Easter and October.

The maximum number of pitches at any one time on site would remain at 50. This would be at Bank Holidays. The Warden would occupy one of the permanent pitches. A new design for a single storey amenity block, new site access and services was also put forward.

The proposal again met significant opposition from both the local community and others. However, with the caveat that further consultation would take place with the local community before a planning application was submitted, the Committee resolved as follows **(Minute No 49/18)**

1.To submit a full planning application for a revised proposal described in paragraph 4 of the report and as amended at the meeting to include touring caravans, together with an amenity block based on the floor space of the 2003 amenity block approval (which expired) with any required minor modifications/finessing undertaken as part of the planning process. There will be detailed consultation with the community before submission of the application submitted

2.Following the outcome of the planning application, an analysis for future options for the site is then presented to Members at a meeting of the full Authority

The Chair of the Authority and a Member (who was the Chair at the time of the purchase in 2012) attended meetings with the Follow Parish Meeting to try to alleviate the concerns of the local community. However, this did not prove to be possible and it was decided to submit the planning application in accordance with the above Committee resolution.

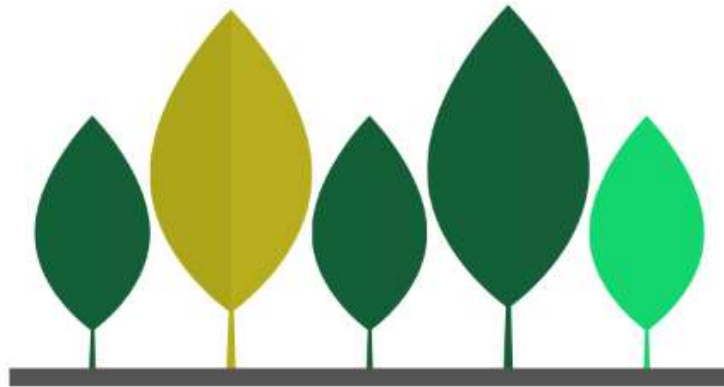
The Planning Committee considered and approved the application on 7th February 2020. Again, there was considerable opposition to the proposal by the local community and others.

‘Material operation’ Should the Authority wish to dispose of the site; it will need to carry out a ‘material operation’ to the site in order that the planning permission can be ‘passed on’ to a new owner. The definition of material development under the Planning Acts is:

- any work of construction in the course of the erection of a building;
- any work of demolition of a building;
- the digging of a trench which is to contain the foundations, or part of the foundations, of a building;
- the laying of any underground main or pipe to the foundations, or part of the foundations, of a building or to any such trench as is mentioned in paragraph
- any operation in the course of laying out or constructing a road or part of a road;
- any change in the use of any land, which constitutes material development.

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FOOLOW

WILDWOOD PROJECT

community fund

BUSINESS PLAN

21 April 2021

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Introduction

This business plan has been prepared to be presented to the Peak District National Park Authority (PDNPA) in April 2021. Information within this document is correct as at 21 April 2021.

We have prepared this document at the request of the PDNPA in their February 2021 Committee Meeting. We hope that this document will provide the PDNPA with sufficient information to make an assessment as to whether our proposal meets their first 'gateway' by 21 May 2021 as detailed in their letter dated 3 March 2021 (letter attached on Appendix 1).

This Business Plan aims to provide sufficient information around the Foolow Community 's proposal to raise funds and purchase the Brosterfield site from the PDNPA for development as a woodland and wildflower community area under the project name: Foolow Wildwood Project – Community Fund.

We hope that you can see from this business plan that we are aware of the significant undertaking of this project – but are serious in achieving our goal and have a clear plan of action.

We trust that the PDNPA will read this document carefully and we hope that you will conclude to grant us first refusal to purchase the Brosterfield site from the authority at your confirmed selling price of £300,000 by Spring 2022.

If you require any further information – please do not hesitate to contact us.

Thank you for your time.

.....from the Foolow Wildwood Project Community team

The Brosterfield Site and History

THE SITE

The Brosterfield Site, where we hope to locate the Foolow Wildwood Project, is located just outside the village of Foolow, Derbyshire in the Peak District National Park.

It is a piece of land – approximately 11ac in size as outlined on the map below. Location 53°16'59.0"N 1°42'52.6"W.



The site consists of two grass field split North-South with a belt of trees/shrubs. The fields are enclosed by a combination of both hedgerows and dry stoned walls.

As seen in the satellite image above (taken in 2021 via google maps), the land is not currently developed as it is used as agricultural fields.

To the West of the site is Brosterfield Farm accessed via a single track private road from the B road which runs from the A623 through Housley to the main T junction in the centre of Foolow.

THE HISTORY OF THE BROSTERFIELD SITE

For both the PDNPA and the Foolow village community, the Brosterfield site has been a somewhat controversial topic with an extensive history.

In order to understand how we arrive at the current conditions surrounding the 2020/21 Foolow Wildwood Community Proposal, the history of the site is outlined in the paragraphs below:

- In 1998, planning permission was granted by the Peak District National Park Authority (PDNPA) Planning Committee to the farmer who then owned the Brosterfield Farm for a small touring caravan and camping site. The Planning permission was not specifically tied to the farming business- although it was approved as a part of the farms diversification policy.
- In the mid 2000's, the owner of the Brosterfield Farm sadly went bankrupt and the farm was split into three;
 1. The caravan site was sold to a residential park home and holiday lodge manufacturer – Tingdene Homes Limited (Tingdene)
 2. The Farm and some land were sold to a separate private owner
 3. The remaining land was sold onto a second private owner
- After purchasing the caravan site, Tingdene argued that the permission was not restricted to touring caravans, and so the site could be developed for permanently sited static caravans and lodges open all the year round. This claim was based on the wording of one part of the original planning consent where the specific word “touring” had been omitted. Thus Planning Inspectors interpreted the 1998 permission as allowing static caravans/park homes.
- In 2008 Tingdene applied to develop the site with 20 caravans/park homes, this was turned down by the PDNPA. Tingdene appealed this decision at the High Court in 2011 where their appeal won and the application was subsequently approved.
- This was met by shock by the Foolow residents and on the 30th March 2012 the PDNPA approved the purchase of the site themselves at the significant cost of £650,000. The intention of the purchase was to remove the possibility of static caravans/park homes being developed on the site and for the site to be used as a touring caravan and camping site only.
- The PDNPA was then faced with the dilemma of what to do with the site, into which they had invested such a significant value of public money. Options were discussed at the PDNPA Audit Resources and Performance Committee on 25th January 2013, and again at the Audit Resources and Performance Committee in May 2013 where it was resolved that a planning application should be pursued. Selling the land for agricultural use was rejected as it would not begin to enable the Authority to recoup their outlay as agricultural valuation was between £100,000-£150,000.
- Consultation between the Foolow community and the PDNPA took place in November 2014 and a planning application was submitted in December 2014 by the PDNPA. The proposal comprised of: 20 all year pitches to include 5 camping pods, 14 touring pitches, a two storey warden's house plus 30 seasonal grass pitches for use

from Easter to 31st October. The application also included an amenity block, new site access and services. As a significant number of objections were received to that proposal it was decided that the application should be “paused” and subsequently withdrawn whilst further community consultation was undertaken.

- Further consultation took place throughout 2015 between PDNPA staff including the Chief Executive and a group comprising neighbours and a representative of Foolow Parish Meeting.
- The main objections highlighted by the community representatives were the impact on the landscape and community, access, and “planning creep”. Following this public consultation and with further valuation advice from the District Valuer at the March 2016, the Audit Resources and Performance Committee resolved that another planning application should be made reflecting these concerns. This planning application was submitted in October 2016 but was refused by the Authority’s Planning Committee in February 2017.
- The PDNPA then proceeded to produce a plan that would as near as possible return the situation at the Brosterfield site to what they thought they had agreed to in 1998, but with the addition of an amenity building. They proposed to create a new right of way accessing the site from the Housley Road by developing a track close to the northern boundary wall. The site would be offered on the open market or run by the PDNPA.
- This second plan was again rejected unanimously by attendees at the Foolow Parish meeting in early 2020 with residents highlighting that the development of the caravan site may be against PDNPA policy for green field sites. Concern was expressed that should the Authority proceed with their scheme this would be unacceptable to the local community on grounds of increased traffic and light pollution. In spite of these factors, the members of the PDNPA Planning Committee approved the plan in February 2020. Since this planning success, the PDNPA has been considering its options, as have the Foolow community.

This Business Plan aims to provide sufficient information around the Foolow Community’s proposal to raise funds and purchase the Brosterfield site from the PDNPA for development as a woodland and wildflower community area under the project name: Foolow Wildwood.

Foolow Wildwood Community Project

PROPOSAL

We propose to the PDNPA that the Foolow community set up a Community Interest Company (CIC), and through Public and Private channels, raise funds to purchase the 11 acre Brosterfield Site from the PDNPA.

On the site we propose to create a new wildflower meadow and a wooded landscape in keeping with the PDNPA's vision for the White Peak and their vision for Wooden Landscapes. As reported by the BBC in their April 14 2021 report* UK woodlands are at a 'crisis' point amid wildlife decline. Our project aims to promote woodland planting of native tree and flower species which in turn will promote wildlife such as birds, bees, butterflies and plants.

The site will be open to people within the local and wider community (including schools/organisations) to visit and enjoy. We aim to encourage community engagement with nature, and the enjoyment of the wildflowers/wooded landscape.

PRELIMINARY DESIGNS FOR THE SITE

We propose the site be laid out as in the sketch below – with c.5ac to the West of the site to be the wooded area, and the c.6ac to the East being the Hay Meadow.



*source - <https://www.bbc.co.uk/news/science-environment-56738428>

The woodland field to the West, will require little preparation save for the tree planting. The type of trees and the positioning of the various types will be decided using expertise from the Woodland Trust in discussion with both the PDNPA and the Forestry Commission. We hope to embody the PDNP vision for Wooden Landscapes as a guide.

The establishment of the Hay Meadow in the East field will require a degree of preparation, however we have pledges from local farmers who have agreed to complete this work. The field has not been excessively fertilised over the years but will require harrowing in preparation for seed planting. Typically, the mix of seeds would be annual and perennial, this would ensure good flowering by the annuals in the first year and the perennials would slowly establish. From our research, there are a number of companies selling appropriate seed mixes (e.g. Boston seeds, Landlife).

We have some local expertise within the community where meadows have been established, we would also liaise closely with the PDNPA regarding the type of seed best suited to the landscape. We have also been in discussion with Anna Badcock (Cultural Heritage Team Manager PDNPA) regarding any heritage sensitivity at the site and with her guidance and advice will ensure there is no disturbance.

Weather dependent, the field would be cut in late July/August and then grazed through to December.

In order to enable people from the local and wider community to enjoy this landscape, pathways will be mown around the perimeter of the fields and also the woodland, these will be low key, 1.5m in width. We would like to include further wildlife enhancements such as a dew pond and hedgerows to establish a wildlife corridor on the internal field side and would seek to do this within PDNPA guidelines.

PROPOSED FINANCIAL VEHICLE – COMMUNITY INVESTMENT COMPANY (CIC)

There are a number of financial vehicles which could be appropriate for this type of venture. Upon discussion with the Derbyshire Dales Community Voluntary Service and our financial advisors, we propose that a Community Interest Company, limited by guarantee, should be set up to manage the purchase of the Brosterfield site and the subsequent implementation of the woodland/wildflower project itself.

A community interest company (or CIC) is a special form of non-charitable limited company, which exists primarily to benefit a community or with a view to pursuing a social purpose, rather than to make a profit for shareholders.

We believe that a CIC is appropriate due to the following reasons:

- 1) While social aims can be prescribed in the articles of association of normal limited companies, a community interest company status shows a very clear commitment to

a communal cause, in this case the Foolow Wildwood project. Thus, it should help provide reassurance to investors and stakeholders that any funds raised will solely be used towards the social objective and not to further any shareholder objectives. Further to this, CIC's are subject to ongoing regulation by the CIC Regulator which again helps to create confidence in the integrity of a CIC.

- 2) To fund the Foolow Wildwood project we plan to raise funds via public and private channels. Some public funding bodies will only give to charities or to CIC's because of the protections these vehicles provide that funds will be used for stated purposes.
- 3) A CIC can be limited by shares or by guarantee. Both of these options provide the primary advantage of limited liability. This provides an important element of security for those who own and manage the business.

Overall governance of the CIC would be the responsibility of a handful of key representatives forming a management committee to ensure a consistent and structured approach is applied.

As at early April 2021 we are underway with the paperwork setting up our CIC. We have chosen ten directors – a mixture of male, female and ages to represent the CIC board. All directors are members of the local community and are committed to ensuring that our project succeeds.

We understand that if the CIC appears not to be meeting its targets; then a reassessment of the project viability would have to be made.

PROJECT MANAGEMENT

We understand that a proposal of this nature and the value of the funds to be raised is a significant undertaking. Due to the high community backing of our proposal over a potential caravan site – we have a number of individuals with expertise who have pledged to spend time working on the project.

In order to ensure that momentum is maintained and that work on separate areas of the project get underway, we propose to form a number of working groups – with specific focuses and tasks.

These are outlined below:

Working Group Name	Focus area and proposed tasks
Management Group	The other groups will communicate into this small management team. This team will provide central updates on the projects progress to the Local community and the PDNPA (if required).
Public Funding Group	This group will focus on ensuring that the applications to the various public funding bodies are made and managed. We understand that we will be under some time pressure so active management of these applications must be maintained.

CIC Group	The CIC group will focus on the formalities around the management of the company. Electing a handful of key trustees/representatives to form a management committee, setting up a bank account and ensuring formal safeguarding of any funds raised. Work on this is currently underway. We are awaiting paperwork back from companies house, however we are aware of delays due to a ongoing backlog from Covid-19.
Social Media and Marketing Group	<p>This group will focus on the campaign to raise awareness of the project and therefore increase the wider fundraising opportunities.</p> <p>We have created a website and accounts on social media. We also hope to also raise awareness via the local press and radio. As soon as the business plan has been approved by the PDNP we will get these marketing areas up and running.</p>
Planting and Maintenance Group	This group will plan the site preparation, organising planting and oversee that the trees/land is maintained as appropriate.

Project Funding Plan

We propose to raise the funds to purchase the land from the PDNPA, develop the wooded and meadow area, and maintain the site; via three main channels:

1. Public funding
2. Private investment, and
3. Crowdfunding.

1. PUBLIC FUNDING

We forecast that Public funding will make up a significant proportion of the overall value of the land purchase – our project is thus heavily reliant upon securing grants from one, or a combination, of these larger funding bodies

Over the past months the Wildwood community team has researched into funding providers – we have also approached and received advice from a number of organisations and sources who have alerted us to funding channels to which we may be eligible.

The information below is a selection of the channels we are in the process of applying towards or investigating into. Although we have no approved funding applications yet, and the values are at this point speculative, we hope that this demonstrates that funding for community projects such as the Foolow Wildwood is available.

Funding Provider	Fund Name	Stage of communication	Timeline	Eligibility criteria met	Speculative Funding Value
The National Lottery	The Community Fund	Ongoing	Application submitted on 6 April 2021	Yes	£120,000
The National Lottery	Green Recovery Fund	Ongoing	Application submitted on 13 April 2021	Yes	£141,000
The National Lottery	Heritage Fund	Ongoing	Application commenced. No deadline	Yes	£140,000
Tarmac Limited	Landfill Communities Fund	Ongoing	Application to be submitted at next quarterly review (June 2021). Results expected by September 2021	Yes	tbc
Severn Trent Water	Community Fund	Ongoing	Application to be submitted at next quarterly review (June 2021). Results expected by September 2021	Yes	£70,000+
Buxton Water	tbc	Ongoing	tbc	tbc	tbc

Breedon Hope Cement Works	tbc	Ongoing	Funding approved - amount tbc	tbc	tbc
The Woodland Trust	Confirmation from D Edmondson of the Woodland Trust obtained in March 2021 that the trust would provide for free the 5000-7000 trees, stakes and guards we require for the wooded area of our project.				

The above is not a finite list as we still have members of our team researching and seeking advice in regards to other community funding channels.

Further details in regards to how our project meets the specific eligibility criteria of the above funding channels is noted in Appendix 2.

As with all public funding bodies we are subject to their application process and timescales. We are aware that due to the Covid-19 pandemic some delays may be encountered.

2. PRIVATE INVESTMENT

We are fortunate that we have very strong community backing for the Foolow Wildwood project, with a number of village residents either offering to help with the project or offering to support via pledging donations.

In February 2021 - we circulated an online survey to the local community to gauge the appetite for the Foolow Wildwood project and whether anyone would pledge towards the project. We had a very positive response to our poll and in order to obtain a gauge as to how much the community pledges would total. In Mid March 21 we circulated a request for anyone willing to pledge to the project to email the value to a confidential email address.

To date, we have received confirmation from locals pledging an aggregate value of £30-£40k. We are staggered at this response – as the village is only made up of 110 residents! As the project progresses, we plan to open up the opportunity to pledge to the project to the surrounding villages such as Eyam, Wardlow, Great Hucklow etc. We hope that this private funding channel may reach in excess of £50k.

Further to pledges from individuals – we have also received confirmation from a small number of local businesses who would also like to pledge towards the project. Again we hope that as the project progresses and further marketing is conducted – more support would be obtained.

As noted on page 7 – we have been advised to set up a CIC as the financial vehicle to manage the project. As with other community projects, individuals and companies who pledge significant values (say over £500) will receive 1 share per £1 of investment. This will ensure that the shares of the CIC are spread over a number of shareholders – however the overall governance of the CIC would be the responsibility of a handful of key representatives forming a management committee.

3. CROWDFUNDING

The final funding channel we hope to pursue is Crowdfunding.

Crowdfunding is a popular form of raising funds for community projects such as ours. We hope that through an active social media campaign and marketing of our project, we could raise significant amounts towards our project via a number of small donations.

We hope that this line of funding with smaller donation amounts, will be popular with not only the local residents, but also from other individuals connected to the area through family and tourism. We have a number of active social media accounts/businesses with links to the village and these would be used to publicise our plans and thus raise awareness.

It is very difficult to estimate a value in regards to how much we hope to raise via crowdfunding at this stage. For example we have considered offering an incentive of dedicating a tree for a specific donation value – say £25. With c.5000 trees estimated to be planted on the site – this idea could raise up to £125,000!

Other projects in the area have been very success with regards to crowdfunding, such as the Anglers Rest at Bamford (raised c.£300,000), Mid-Valley Project North Yorkshire (raised c.£300,000) and the White Peak Distillery who have recently surpassed donations of over £1million!

SUMMARY

Whilst we appreciate that there is no aggregate figure of the funding from the above outlined methods, we hope to demonstrate that we plan to investigate a number of channels to meet the value required to fund the Foolow Wildwood Project. Once the PDNPA has approved this plan we hope to finalise and submit the public funding applications and commence our marketing campaign.

A summary of the forecast income and expenditure associated with this project is outlined below.

	Income	Expenditure	Comments
Land Purchase		£300,000	As confirmed by the PDNPA
CIC registration Fees		£35	
Professional Fees		£0	Verbal confirmation from a local solicitor that this would be undertaken as pro-bono
Cost of Trees/Stakes		£0	Email confirmation from the Woodlands Trust that 5000-7000 trees, stakes and guards will be provided free of charge
Cost to prepare site		£0	Verbal confirmation by local farms that they would carry out the site preparation free of charge
Cost of planting the site		£0	To be conducted by volunteers
Banking fees		£150	Speculative value
Cost of website and domain name		£140	
Lottery Funding	£120,000 to £401,000		Speculative values
Tarmac	£30,000		Speculative values
Severn Trent Water	£70,000		Speculative values
Local Community pledges (Private investment)	£30,000 to £50,000		Speculative values
Crowdfunding	£1,000- £125,000		Speculative values

Concluding Comments

Timing of Project

At the February 21 Committee Meeting, we understood that the PDNPA propose to sell the Brosterfield site on the open market in Summer 2021. We understand that there are concerns that if no work is started on the site within 3 years of the date of the latest planning permission (approved February 2020) then the planning application will lapse – and thus the resolution on this piece of land will again be delayed.

This is something that neither the PDNPA nor the local community want. However, in order for the Foolow Wildwood Project to succeed we are reliant on large funding bodies approving applications in a timely manner. As stated in Appendix 1 (letter from the PDNPA), evidence that funding is in place to purchase the site needs to be in place by the November 1st 2021 – we aim to meet this deadline but if we encounter delays outside of our control we hope that some flexibility will be given.

Purchase Price of the Brosterfield Site

In November 2020 we were told that the PDNPA obtained a valuation of the Brosterfield site of £300,000. This is well above the agricultural value of the land which, per a 2020 PDNPA report, is around £150,00-£180,000. In March 2021 we have been notified that no further valuations of the land will be conducted, and the purchase price will be £300,000.

In Summary:

We hope that this business plan provides the PDNPA with sufficient detail to approve our Foolow Wildwood Community Project.

We hope that you will:

1. grant us first refusal to purchase the freehold land at the Brosterfield site
2. for an agreed price £300,000
3. with the sale underway by February 2022

We agree to:

1. provide you with a robust business plan
2. provide you with project updates as requested
3. meet the PDNPA project gateways as noted in Appendix 1

Appendix 1

Peak District National Park Authority
Tel: 01629 516200
E-mail: customer.service@peakdistrict.gov.uk
Web: www.peakdistrict.gov.uk
Aldern House, Baslow Road, Bakewell, Derbyshire, DE45 1AE



Mr J Fallows
Home Farm
Foolow
Derbyshire

Your ref:
Our ref: CBM/PM 10457
Date: 3rd March 2021

SUBJECT TO CONTRACT

By email

Dear John

Brosterfield

Further to the Authority meeting on 19th February 2021, I am pleased to confirm that the Peak District National Park Authority have agreed to sell the freehold of our two fields at Brosterfield to a Community Interest Company, which will be shortly established by members of the local community. We understand that the purpose of the CIC is to acquire the land and develop a community based landscape, recreation and educational use.

I confirm the Authority's agreement to sell the land to the CIC is subject to:

- A robust Business Plan to be submitted by an agreed date. The Plan will be assessed by officers and a recommendation as to whether the gateway has been passed made to the Authority meeting on 21st May 2021.

And

- Evidence that funding is in place to purchase the site is submitted by 1st November 2021. The evidence to be evaluated by officers and a recommendation as to whether this gateway has been passed made to a future Authority meeting

We are happy for you to use this letter in your approach to potential funding bodies and any other organisations you need to consult. I confirm our support for you doing so.

Many thanks

Yours sincerely

Chris

Chris Manby

Member of National Parks UK

Holder of Council of Europe Diploma

Chief Executive: Sarah Fowler
Chair: Andrew McCloy Deputy Chair: James Barnard
Working together for the Peak District National Park:

• To speak up for and care for the Peak District National Park for all to enjoy forever •

Information we hold may be disclosed under the Freedom of Information Act and the Environmental Information Regulations. Our Privacy Notice tells you about how we use, manage and store your personal information in line with the General Data Protection Regulation and DPA 2018. The Notice is published on our website or you can obtain a copy on request.

Appendix 2

Funding Provider	Fund Name	Website	Core Eligibility Criteria	Eligibility criteria met	Comments
The National Lottery	The Community Fund	https://www.tnlcommunityfund.org.uk/funding/programmes/reaching-communities-england	<ul style="list-style-type: none"> - Build strong relationships in and across communities - Improve the places and spaces that matter to communities - Help more people to reach their potential - Involve people and communities from the start - Build on people's strengths - Connect the community - Involve people and communities from the start - Involve your community in the design, development and delivery of the activities you're planning 	Yes	Application submitted on 6 April 2021
The National Lottery	Green Recovery Fund	https://www.heritagefund.org.uk/funding/application-guidance-green-recovery-challenge-fund-round-2	<p>Projects must deliver against at least one of the fund's three themes:</p> <ol style="list-style-type: none"> 1. Nature conservation and restoration, including ecosystem restoration and species recovery; 2. Nature-based solutions, particularly for climate change mitigation and adaptation; and 3. Connecting people with nature 	Yes	Application submitted on 13 April 2021
The National Lottery	Heritage Fund	https://www.heritagefund.org.uk/funding/national-lottery-grants-heritage-2021-22	<p>Projects will be prioritised if they:</p> <ul style="list-style-type: none"> - boost the local economy - encourage skills development and job creation - support wellbeing - create better places to live, work and visit - improve the resilience of organisations working in heritage <p>Every project will need to achieve the National Lottery's inclusion outcome, 'a wider range of people will be involved in heritage'. Also projects should demonstrate that they are building long-term environmental sustainability into their plans, as appropriate.</p>	Yes	Application commenced. Deadline is April 2022
Tarmac Limited	Landfill Communities Fund	https://www.entrust.org.uk/landfill-community-fund/	Projects must be within 10 miles of an Environment Agency registered landfill site and must match one of a number of objects which are defined within the regulations. These are as follows:	Yes	Application to be submitted at next quarterly review

			<p>Object A - the reclamation, remediation or restoration of land which cannot currently be used;</p> <p>Object B - the prevention of potential for pollution or the remediation of the effects of the pollution;</p> <p>Object C - the provision, maintenance or improvement of a public park or another public amenity;</p> <p>Object D - the conservation or promotion of biodiversity; and</p> <p>Object E - the restoration of a place of religious worship or of historic or architectural interest.</p> <ul style="list-style-type: none"> - Applicants should normally be located within a 7 mile radius of a tarmac waste, quarrying, cement or lime operation. - All match funding in place. - All planning permissions in place. - Any lease agreements or other landowner approvals in place. - Be in a position to make their first grant claim within 6 months of a grant offer 		(June 2021). Results expected by September 2021. This is a top up fund and thus can be used to add to funding already raised.
Severn Trent Water	Community Fund	https://www.stwater.co.uk/about-us/severn-trent-community-fund/	<p>Projects should be linked to three key elements of community wellbeing:</p> <ul style="list-style-type: none"> - People: Projects that help people to lead a healthier life and gain new skills - Places: Projects that help to create better places to live in and use - Environment: Projects that will help look after our natural environment, give people greater access to that environment or help look after water. <p>The proposed project must be located in the Severn Trent region and the community it is benefiting must be Severn Trent customers.</p>	Yes	Application to be submitted at next quarterly review (June 2021). Results expected by September 2021
Buxton Water	tbc	https://www.buxtonwater.co.uk/find-out-more	Buxton Water work with partners such as the Derbyshire Wildlife Trust to develop sustainable land management plans to ensure we take care of places where wildlife can thrive and people can connect with, learn from and be inspired by nature. Due to its proximity to the Foolow site and personal contacts, communications in regards to funding for our project is ongoing.	tbc	
Breedon Hope Cement Works	tbc	https://www.breedongroup.com/sustainability	This entity has no formal grant funding channels however due to its proximity to the Foolow site and personal contacts, communications in regards to funding for our project is ongoing.	tbc	

**The
Woodland
Trust**

Confirmation from D Edmondson of the Woodland Trust obtained in March 2021 that the trust would provide for free the 5000-7000 trees, stakes and guards we require for the wooded area of our project.

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Brosterfield

Brosterfield – Foolow Wildwood Business Plan – progress 11th October 2021

Funders	Proposed Bid in BP	Progress /comment
HLF Green Recovery Fund	£141,000	Rejected- not VFM or 'diverse' enough
HLF Community Fund	£140,000	Not applied for
HLF Heritage Fund	£120,000	Not applied for
Tarmac Landfill	Tbc -£200,000	Rejected- as Tarmac don't normally give large amounts to land purchases
STW Community Fund	£70,000	Needs matched funding
Buxton Water	tbc	?
Breedon Hope Cement	tbc	?
Woodland Trust	5000-7000 trees	Yes
Private investors	£50,000	CIC website still says £33,325 but CIC say they have 'significantly' more than that but were reluctant to let us have this figure due to local confidentiality issues. At the end of our meeting, John Fallows said he would give us the exact figure raised so far but nothing forthcoming so far. To update
Crowdfunding	Up to £125,000	Not started to ask yet –have been advised that this should be started in last month before deadline to give urgency to appeal To update

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TOOL KIT FOR DISPOSAL OF ASSETS

Introduction

This process note complements the Asset Disposal Procedure and gives officers a stage-by-stage process for disposing of Authority property. This note is based on 'learning' from the Minor Properties Disposal Project. The Senior Leadership Team and the Chair of the Authority have requested it.

The Tool Kit is based on each disposal process being led by a clearly identified Head of Service (the 'Sponsoring Head of Service') All communication must be sent to the Sponsoring Head of Service to coordinate decisions and responses within their Service, to other Services, to the Chair and Vice-Chair of Programmes and Resources Committee and the Senior Leadership Team. Incoming communication from external organisations and stakeholders must be directed to the Sponsoring Head of Service to respond to.

An 'audit trail' of the whole process needs to be kept by the Sponsoring Head of Service (or a member of staff delegated by them). The audit trail must include clear meeting notes and actions points for Stages 1 to 9.

Key stages

STAGE 1 - Service appraisal of potentially surplus property

Sponsoring Head of Service/Director Does the Authority need to carry out the activity/service that is carried out from the property? Can another organisation, business or person carry out the activity/service?

Case Worker/Team Manager/Head of Service Consider if there is a potentially surplus property, the responsibility for which lies within their Service. An initial assessment should be made in accordance with para 4.1.1 and 4.1.2 of the Asset Disposal Procedure (2020) namely:

An initial assessment must be made, with the Overarching Principles in mind, to determine whether land is surplus. Each case should be assessed on the circumstances associated with the land and taking into account the Authority's Corporate Property Asset Management Plan and the Asset Management Plan Decision Tree should be completed. The following matters should be considered:

- a) Whether the land fits with the Authority's three strategic outcomes on landscape, engagement and communities.
- b) Whether there is an operational need and that operational need can only be met by the particular property.
- c) That the land held is integral to continuity of service delivery.

- d) If the property does not meet (a), (b) or (c) above, whether it offers or could offer significant revenue raising opportunities to warrant retaining it.

Where land satisfies any of the criteria (a) to (d) above, it is unlikely to be surplus. However, even if the property does satisfy any of the above criteria, it could still be considered for disposal if it cannot meet the two criteria below:

- a) **Financial sustainability** – the Authority only owns what it can financially afford to sustain for now and for the period of the capital strategy;
b) **Asset condition** – any property the Authority owns will be put into satisfactory condition and will be maintained in this condition for the duration of ownership.

Sponsoring Head of Service makes the decision whether the property is ‘provisionally surplus’ and, if so, ‘sponsors’ the proposal for a corporate decision.

STAGE 2 - Consult with Senior Leadership Team and other Heads of Service if the recommended ‘provisionally surplus’ property can be corporately declared ‘surplus’

Sponsoring Head of Service sends out attached provisional surplus property report (Appendix 1) to all relevant Heads of Service with a minimum deadline of 6 weeks for their Services’ response. Heads of Services consulted by the Sponsoring Head of Service must reply even if it is to say that they have no comments on the proposal. This will ensure that there can be no ‘come back’ to suggest staff have not been consulted.

Each relevant Head of Service is responsible for consulting the relevant staff in their Service and providing a whole Service response to the Sponsoring Head of Service.

Responses should include:

- A detailed description of any relevant factors not covered in the Provisionally Surplus Report that the Service is concerned about and wishes to discuss
- What are the perceived risks and level of risk to the property that could be compromised by an ‘inappropriate’ future owner
- Advice as to whether additional public designations needs to be placed on the property before disposal (e.g. access and rights of way, local nature reserve status, TPOs)

Advice as to whether additional legal covenants need to be placed on the property before disposal.

STAGE 3 - Sponsoring Head of Service decides whether an internal meeting is required to resolve any matters

The Sponsoring Head of Service analyses other Heads of Service responses and decides whether an internal 'face-to-face' meeting is appropriate to resolve any conflicting advice given and attempt to resolve them. The face-to-face meeting could be with just one or a number of Service representatives. Heads of Service will attend themselves or nominate a relevant specialist to speak on behalf of their Service.

If issues cannot be resolved, refer the matter to relevant Directors to decide whether the property is declared surplus.

STAGE 4 – Sponsoring Head of Service decides how the property is disposed of

In order to protect and enhance the property under future ownership, the Sponsoring Head of Service to consider how the property is best disposed of. Advertisement on the open market would be the standard approach.

However, in some circumstances, disposals may be justified without open advertisement. Any proposed disposal that is not based on open market disposal and which may therefore result in a disposal at an undervalue must be the subject of a report to Programmes and Resources Committee to approve the alternative disposal route, whatever the value of the property. The following may be considered as exceptions if fully justified:

- a) In circumstances where the statutory purposes of the Authority can best be furthered by disposal to a limited category of purchasers, the Authority may invite tenders from a select list of parties (or in exceptional circumstances a single party) identified by reference to relevant criteria pertinent to the asset in question. The relevant criteria in each case should be agreed following consultation with relevant officers; For example, these circumstances could include 'gifting' a property to a single purchaser or transferring a community asset to a single organisation.
- b) The land to be disposed of is relatively small in size and an adjoining or closely located landowner(s) is (are) the only potential or likely purchaser(s);
- c) The nature of the Authority's land ownership and that of the surrounding land ownership is such that the land must be sold to adjoining or surrounding landowners if best consideration is to be obtained;
- d) There may be a right of pre-emption or reversion or other rights of former owners, which prohibit sale on the open market;
- e) Where a 'special purchaser' has been identified. A 'special purchaser' is defined by the Royal Institution of Chartered Surveyors (RICS) as 'A particular buyer for whom a particular asset has a special value because

of advantages arising from its ownership that would not be available to other buyers in the market'

- f) Exchange of land - Disposal by exchange of land will be appropriate when it will achieve best consideration for the Authority and is advantageous to the Authority and other parties to exchange land in their ownership. The exchange of land will usually be equal in value. However, any inequality in land value may be compensated for by the receipt of a balancing payment or other means of consideration as appropriate. In such circumstances, the Authority will always obtain an independent valuation to verify that "best consideration" will be obtained.

In the above circumstances (a)–(f), the Sponsoring Head of Service could recommend one of the following options:

- Targeting a limited category of purchasers
- Negotiation with one particular purchaser

STAGE 5 – Sponsoring Head of Service agrees with specialists what covenants (if any) need to put on the disposal

At this stage, it would be appropriate to consider if any detailed covenants need to be placed on the property. The Sponsoring Head of Service will need to ensure that the case-worker consults with all the relevant Authority specialists and with Legal Service to agree draft covenants to be included in the sale package. The Sponsoring Head of Service should also consider whether any relevant 'Management Plans' should be made available to purchasers to guide future management. It is recognised that these may not be legally binding.

STAGE 6 – Sponsoring Head of Service recommends method of disposal

Each of the three methods of disposal highlighted in bold below are of 'equal weighting' as potential options.

1. Open Market Method (for freehold or leasehold disposal)

- a) Private Treaty
- b) Informal Tender
- c) Formal Tender
- d) Public Auction

Details, advantages and disadvantages of methods a) to d) are available at Appendix 1 of the Asset Disposal Procedure

2. By ‘limited marketing’ to a targeted category of purchaser with appropriate evaluation criteria

3. By Community Asset transfer to a single party

STAGE 7 – Sponsoring Head of Service to consult with:

Firstly, with Chair and Vice Chair of Programmes and Resources Committee to seek advice on potential interested parties, key stakeholders, political issues which may affect the disposal process.

Then Senior Leadership Team and other Heads of Service that they agree to the decisions made in Stages 4, 5 and 6 above

This is an additional ‘double checking’ stage to ensure that there is ‘corporate’ agreement and sign off to the disposal.

STAGE 8 – Sponsoring Head of Service ensures that all necessary internal approvals are obtained. In the majority of cases, this stage will be carried out in parallel with Stage 9 so that feedback resulting the external communications can be reported to Committee. As Committee approval will be required for the vast majority, if not all, disposals, Members will have the opportunity to input their views and make decisions at this stage.

The Sponsoring Head of Service may delegate this task to the caseworker but will need to ensure that Standing Order requirements are complied with. It is likely that many proposed disposals will need Programmes and Resources Committee approval as an ‘allowable exception’ to an open market disposal. The allowable exceptions which may result in the land being disposed of at an ‘undervalue’ are listed at paragraph 4.7 of the Asset Disposal Procedure.

The Committee must be made aware of the following:

- a) the justification for the proposal;
- b) how the proposal satisfies the terms of the Local Government Act 1972 General Disposal Consent (England) 2003 (the General Disposal Consent), namely:
 - i) the disposal is likely to contribute to the promotion or improvement of the economic, social or environmental well-being of the whole or any part of the area or any persons resident or present in the area, and
 - ii) the undervalue is less than £2m;
- c) a valuation of the land following the advice provided in the Technical Appendix to the General Disposal Consent.

The 'template' attached to this Procedure Note must be used on all occasions for disposals.

STAGE 9 - Sponsoring Head of Service carries out a communication process with external stakeholders

Sponsoring Head of Service working with Head of Marketing and Communications agrees an external Communications Plan to be 'rolled out' with relevant 'stakeholders' before marketing and/or negotiations take place. Sponsoring Head of Service and Head of Marketing and Communications decide what is the nature of the communication (e.g. consulting or informing) and who the relevant 'stakeholders' are. This will be assessed on a case-by-case basis.

Relevant 'stakeholders' could include for example:

- Parish Council or Parish Meeting
- Peak District Local Access Forum
- Council for the Protection of Rural England (CPRE)
- Friends of the Peak District
- Specialist interests organisations
- Local relevant Trusts etc.

The Communications Plan for the disposal of each property will need to include clearly defined parameters –frequently asked questions, timescales and methods for responses to whom. The Sponsoring Head of Service and the Head of Marketing and Communications will be responsible for 'signing off' the Communications Plan and ensuring any feedback is incorporated into the report to Programmes and Resources Committee at Stage 8 above... Lead contacts for media interest and community liaison should be nominated and conveyed to all external stakeholders identified.

STAGE 10 – Case passed by the Sponsoring Head of Service to a property professional to implement in close coordination with Legal Service

The property professional will become the sole point of contact and coordinator for the process at this stage. Any internal or external issues that are raised need to pass to the professional without action on them. The professional will then seek the necessary advice needed to respond. The property professional will decide with the Sponsoring Head of Service who is the appropriate member of staff to respond in each case.

STAGE 11 – Disposal completed by Legal Service

TEMPLATE (PLEASE SEE STAGE 8)

ISSUE TITLE

This report contains information relating to the financial or business affairs of any particular person (including the authority holding that information) and is exempt information under paragraph 3 of Schedule 12A of the Local Government Act, 1972

1. Purpose of the report

[Click here to enter text.](#)

Key Issues

- Identifying the property as ‘surplus’ and therefore should be considered for disposal
- How and why the disposal is within the Authority’s powers and legal obligations
- Identification of any constraints on disposal and how they can be overcome
- Valuation of the property
- Proposed method of disposal

2. Recommendation(s)

1. [Click here to enter text.](#)

3. How does this contribute to our policies and legal obligations?

Powers and legal framework

The Authority has power to acquire, hold, use and dispose of land for its statutory purposes. In exercising its powers to dispose of an interest in land, the Authority must:

- a) Pursue its statutory purposes of conserving and enhancing the natural beauty, wildlife and cultural heritage of the area comprised in the National Park, and of promoting the opportunities for the understanding and enjoyment of the special qualities of the area by the public (giving priority in the event of conflicting purposes to the purpose of conserving and enhancing the natural beauty, wildlife and cultural heritage of the National Park);
 - b) Seek to foster the economic and social well-being of local communities within the National Park; and
 - c) Have due regard to the needs of agriculture and forestry and to the economic and social interests of rural areas
- “The Overarching Principles”.

Applying the Overarching Principles may result in the need to impose covenants or restrictions to give effect to them.

Property may be disposed of if it is assessed as surplus.

There is also a legal obligation on the Authority not to dispose of land for a consideration less than the best that can reasonably be obtained. This would normally be achieved by an open market sale.

4. Background

Assessment of property as ‘surplus’

[STATE HOW THE PROPERTY HAS BEEN ASSESSED TO BE SURPLUS – INCLUDE REFERENCE TO AUTHORITY’S ASSET MANAGEMENT PLAN AND ATTACH ASSET MANAGEMENT PLAN DECISION TREE SETTING OUT THE FOLLOWING CONSIDERATIONS :

- Whether it is currently used/required to deliver operational functions
- Whether there is a plan to use it to deliver future operational functions
- Whether it is integral to continuity of service delivery
- Whether it is vital for business contingency in line with strategic and operational plans]

Overarching Principles

[STATE HOW AND WHY THE DISPOSAL IS WITHIN AUTHORITY’S POWERS AND IN ACCORDANCE WITH OVERARCHING PRINCIPLES – INCLUDE DETAILS OF RESTRICTIONS/COVENANTS TO BE IMPOSED TO GIVE EFFECT TO THESE

IF NO COVENANTS ARE CONSIDERED NECESSARY OR APPROPRIATE, STATE HOW DISPOSAL IS OTHERWISE WITHIN POWERS – SEEK LEGAL ADVICE IF UNSURE]

Any constraints on disposal

[SET OUT ANY CONSTRAINTS DISCLOSED IN PRE-DISPOSAL ENQUIRIES AND HOW THESE ARE TO BE OVERCOME – EG

- Legal issues from title investigation
- Physical constraints revealed by site inspection
- Do public procurement rules apply?
- Is there any State Aid?
- Do Criche Down Rules apply?
- Grant conditions/repayments]

Other relevant matters

[SET OUT ANY OTHER RELEVANT MATTERS, EG

- Whether open space land requiring advert BEFORE decision to dispose – this should be the subject of a separate report to consider any objections before the decision to dispose is made
- Development potential
- Existence of special purchaser]

Valuation

[SET OUT DETAILS OF VALUATION OBTAINED, INCLUDING BASIS OF VALUATION, TAKING INTO ACCOUNT OVERARCHING PRINCIPLES RESTRICTIONS, AND ANY UNDERVALUE IF NOT PROPOSING OPEN MARKET DISPOSAL WITH REFERENCE TO GENERAL DISPOSAL CONSENT]

5. Proposals

[SET OUT PROPOSAL FOR DISPOSAL OF PROPERTY, INCLUDING PROPOSED METHOD OF DISPOSAL, AND FULL JUSTIFICATION IF NOT OPEN MARKET SALE]

Are there any corporate implications members should be concerned about?

6. Financial:

[Click here to enter text.](#)

7. Risk Management:

[Click here to enter text.](#)

8. Sustainability:

Click here to enter text.

9. Equality:

Click here to enter text.

10. Background papers (not previously published)

Click here to enter text.

Appendices

Click here to enter text.

Report Author, Job Title and Publication Date

Lead Officer,
Lead Officer Post,
Lead Officer Email
Date

8. EXTERNAL AUDIT 2020/21 ANNUAL REPORT

1. Purpose of the report

This report asks Members to consider the External Auditors' (Mazars) 2020/21 annual report. Tom Greensill and James Sutton, of Mazars will be at the meeting to present the report. The related reports on the statement of accounts and annual governance statement follow later on the agenda.

Key Issues

The External Auditor expects to give an unqualified audit opinion on the 2020/21 financial statements.

- **The External Auditor will also report that the Annual Governance Statement for 2020/21 complies with the guidance issued by CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy/Society of Local Authority Chief Executives) and anticipates issuing an unqualified Value for Money (VFM) conclusion.**
- **The External Auditor requires a signed copy of the management representation letter (Appendix A within Appendix 1) prior to issuing his audit opinion.**

2. Recommendations(s)

- 1. To consider and note the External Auditor's report at Appendix 1.**
- 2. To note that the letter of management representation at Appendix A within Appendix 1 needs to be signed by the Chief Finance Officer.**

How does this contribute to our policies and legal obligations?

3. The work of the External Auditors is a key part of our governance arrangements and helps us to monitor and improve performance to ensure the Authority has a solid foundation supporting achievement of our outcomes, as set out in the Corporate Strategy, by making sure the Authority is an agile and efficient organisation. Achieving an unqualified opinion on the financial statements and satisfying the Auditor that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources are corporate performance indicators.

Background Information

4. The duties and powers of auditors are set out in the Local Audit and Accountability Act 2014, the Local Government Act 1999, the Statement of Responsibilities of Auditors and Audited Bodies and the Code of Audit Practice. Considering the Auditor's report is part of the agreed Authority work programme.

Proposals

5. The full report for consideration is given at Appendix 1.
6. The External Auditor plans to issue an audit report that includes an unqualified opinion on the financial statements subject to Authority considering this report, approving the financial statements and receiving the letter of management representations at Appendix A within the audit report at Appendix 1.

7. The Chief Finance Officer has responded to a number of issues raised by the External Auditors as given in her report on the same agenda.

Are there any corporate implications members should be concerned about?

Financial:

8. The fees for external audit are funded from the existing Finance Services budget. The audit fee for the 2020/21 audit is £10,209 plus VAT. Additional Fees of £9,518 are expected as advised by Mazars in their audit strategy report which came to Authority on 21st May 2021 (Minute No. 32/21 refers). This will be funded partly from the Finance Services budget and the mid-year review inflation budget.

Risk Management:

9. The scrutiny and advice provided by external audit is part of our governance framework. The Auditor's work is based on an assessment of audit risk. Appendix 1 describes the Auditor's conclusions against the risks identified in the 2020/21 audit plan.

Sustainability:

10. There are no issues to highlight.

Equality:

11. There are no issues to highlight.

Climate Change:

12. There are no issues to highlight.

13. **Background papers (not previously published)**

None

14. **Appendices**

Appendix 1 - External Audit (Mazars) 2020/21 Annual Report.

Report Author, Job Title and Publication Date

Justine Wells, Head of Finance and Chief Finance Officer, October 2021

Audit Completion Report

Peak District National Park Authority—
Year ended 31 March 2021

November 2021



- 01** Executive summary
- 02** Status of the audit
- 03** Audit approach
- 04** Significant findings
- 05** Internal control recommendations
- 06** Summary of misstatements
- 07** Value for Money

Appendix A: Draft management representation letter

Appendix B: Draft audit report

Appendix C: Independence

Appendix D: Other communications

Our reports are prepared in the context of the 'Statement of Responsibilities of auditors and audited bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. Reports and letters prepared by appointed auditors and addressed to the Authority are prepared for the sole use of the Authority and we take no responsibility to any member or officer in their individual capacity or to any third party. Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group. Mazars LLP is registered by the Institute of Chartered Accountants in England and Wales.



Members
Peak District National Park Authority,
Aldern House,
Baslow Road,
Bakewell,
DE45 1AE

12 November 2021

Dear Authority Members

Audit Completion Report – Year ended 31 March 2021

We are pleased to present our Audit Completion Report for the year ended 31 March 2021. The purpose of this document is to summarise our audit conclusions.

The scope of our work, including identified significant audit risks and other areas of management judgement, was outlined in our Audit Strategy Memorandum which we presented on 21 May 2021. We have reviewed our Audit Strategy Memorandum and concluded that the original significant audit risks and other areas of management judgement remain. We would like to express our thanks for the assistance of your team during our audit.

If you would like to discuss any matters in more detail then please do not hesitate to contact me at mark.surridge@mazars.co.uk

Yours faithfully

Mark Surridge

Mazars LLP

Mazars LLP
Park View House
58 The Ropewalk
Nottingham
NG1 5DW

Mazars LLP – Park View House, 58 The Ropewalk, Nottingham, NG1 5DW

Tel: 0115 964 4744 – www.mazars.co.uk

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We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: 839 8356 73

01

Section 01: **Executive summary**

1. Executive summary

Principal conclusions and significant findings

The detailed scope of our work as your appointed auditor for 2020/21 is set out in the National Audit Office's (NAO) Code of Audit Practice. Our responsibilities and powers are derived from the Local Audit and Accountability Act 2014 and, as outlined in our Audit Strategy Memorandum, our audit has been conducted in accordance with International Standards on Auditing (UK) and means we focus on audit risks that we have assessed as resulting in a higher risk of material misstatement.

In section 4 of this report we have set out our conclusions and significant findings from our audit. This section includes our conclusions on the audit risks and areas of management judgement in our Audit Strategy Memorandum, which include:

- Management override of controls (Audit Strategy Memorandum);
- Defined benefit liability valuation (Audit Strategy Memorandum);
- Valuation of property, plant and equipment (Audit Strategy Memorandum); and

Section 5 sets out internal control recommendations and section 6 sets out audit misstatements; unadjusted misstatements total £184k. Section 7 outlines our work on the Authority's arrangements to achieve economy, efficiency and effectiveness in its use of resources.

Status and audit opinion

We have substantially completed our audit in respect of the financial statements for the year ended 31 March 2021.

At the time of preparing this report, there are no significant matters outstanding.

Subject to the satisfactory conclusion of the remaining audit work, we have the following conclusions:



Audit opinion

We anticipate issuing an unqualified opinion, without modification, on the financial statements. Our proposed audit opinion is included in the draft auditor's report in Appendix B.



Value for Money

We anticipate having no significant weaknesses in arrangements to report in relation to the arrangements that the Authority has in place to secure economy, efficiency and effectiveness in its use of resources. Further detail on our Value for Money work is provided in section 7 of this report.



Whole of Government Accounts (WGA)

We have not yet received group instructions from the National Audit Office in respect of our work on the Authority's WGA submission. We are unable to commence our work in this area until such instructions have been received.



Wider powers

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the Authority and to consider any objection made to the accounts.

02

Section 02: **Status of the audit**

2. Status of the audit

Our work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the outstanding matters detailed below.

Audit area	Status	Description of the outstanding matters
Whole of government accounts	<div><div></div><div>[Green]</div></div>	We are awaiting further guidance from central government in relation to the 2020/21 process, therefore, this work is yet to start. The Authority is likely to remain below the threshold for reporting, however until guidance is received we cannot plan our work.
Completion procedures	<div><div></div><div>[Green]</div></div>	Our audit work is undergoing final stages of review by the Engagement Lead. In addition, there are residual procedures to complete, including updating post balance sheet event considerations to the point of issuing the opinion and obtaining final management representations.

Likely to result in material adjustment or significant change to disclosures within the financial statements.

Potential to result in material adjustment or significant change to disclosures within the financial statements.

Not considered likely to result in material adjustment or change to disclosures within the financial statements.

03

Section 03: **Audit approach**

3. Audit approach

Changes to our audit approach

We provided details of our intended audit approach in our Audit Strategy Memorandum in May 2021. We have not made any changes to our audit approach since we presented our Audit Strategy.

Materiality

Our provisional materiality at the planning stage of the audit was set at £352,000 using a benchmark of 2% of gross operating expenditure. Our final assessment of materiality, based on the final financial statements and qualitative factors, is £322,000 using the same benchmark.

We set our trivial threshold (the level under which individual errors are not communicated to the Authority, at £10,000 based on 3% of overall materiality.

Performance materiality is the amount or amounts set by the auditor at less than materiality for the financial statements as a whole to reduce, to an appropriately low level, the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole. In setting performance materiality we have taken into account our view that there is relatively low inherent risk. We have therefore set our performance materiality at 75% of our overall materiality being £258,000.

Reliance on internal audit

No reliance has been placed on internal audit for the 2020/21 financial audit. Enquiries have been undertaken to held aid the overarching control environment at the Authority.

04

Section 04: **Significant findings**

4. Significant findings

In this section we outline the significant findings from our audit. These findings include:

- our audit conclusions regarding other significant risks and key areas of management judgement outlined in the Audit Strategy Memorandum;
- our comments in respect of the accounting policies and disclosures that you have adopted in the financial statements. On page 16 we have concluded whether the financial statements have been prepared in accordance with the financial reporting framework and commented on any significant accounting policy changes that have been made during the year;
- any further significant matters discussed with management; and
- any significant difficulties we experienced during the audit.

Significant risks

Management override of controls	Description of the risk
	<p>In all entities, management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.</p>
	<p>How we addressed this risk</p> <p>We addressed this risk through performing audit work over:</p> <ul style="list-style-type: none">• Accounting estimates impacting amounts included in the financial statements;• Consideration of identified significant transactions outside the normal course of business; and• Journals recorded in the general ledger and other adjustments made in preparation of the financial statements.
	<p>Audit conclusion</p> <p>Our testing has not identified any material incidences of management override of controls.</p> <p>We did, however, identify that a number of year-end journals to compile the financial statements were not posted to the ledger. These areas, being capital adjustments, pensions and accumulated absences, do not have nominal codes within the general ledger. This is not good practice and, in Section 5 of this report, we have raised an internal control weakness along with a high priority recommendation.</p>

Significant findings

Defined benefit liability valuation	<div data-bbox="496 218 2476 401"> <div data-bbox="496 218 2476 258">Description of the risk</div> <div data-bbox="496 258 2476 401"> <p>The defined benefit liability relating to the Local Government pension scheme represents a significant balance on the Authority’s balance sheet.</p> <p>The Authority uses an actuary to provide an annual valuation of these liabilities in line with the requirements of IAS 19 Employee Benefits.</p> <p>Due to the high degree of estimation uncertainty associated with this valuation, we have determined there is a significant risk in this area.</p> </div> </div> <div data-bbox="496 401 2476 796"> <div data-bbox="496 401 2476 441">How we addressed this risk</div> <div data-bbox="496 441 2476 796"> <p>We:</p> <ul style="list-style-type: none"> critically assessed the competency, objectivity and independence of the Derbyshire Pension Fund’s Actuary; liaised with the auditors of the Derbyshire Pension Fund to gain assurance that the controls in place at the Pension Fund are operating effectively. This will included the processes and controls in place to ensure data provided to the Actuary by the Pension Fund for the purposes of the IAS 19 valuation is complete and accurate; tested payroll transactions at the Authority to provide assurance over the pension contributions which are deducted and paid to the Pension Fund by the Authority; reviewed the appropriateness of the Pension Asset and Liability valuation methodologies applied by the Pension Fund Actuary, and the key assumptions included within the valuation. This will include comparing them to expected ranges, utilising information by PWC and consulting actuary engaged by the National Audit Office; and agreed the data in the IAS 19 valuation report provided by the Fund Actuary for accounting purposes to the pension accounting entries and disclosures in the Authority’s financial statements. </div> </div> <div data-bbox="496 796 2476 939"> <div data-bbox="496 796 2476 836">Audit conclusion</div> <div data-bbox="496 836 2476 939"> <p>Our work did not identify any material errors that need to be brought to the attention of Members.</p> <p>An unadjusted misstatement has been identified. Further details including quantification of the amount in question is discussed in part 6 of this report.</p> </div> </div>
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4. Significant findings

Valuation of property, plant and equipment (land and buildings)	<div data-bbox="428 239 682 268">Description of the risk</div> <div data-bbox="428 282 1702 404"><p>Land and buildings are a significant balance on the Authority's balance sheet.</p><p>The valuation of land and buildings is complex and is subject to a number of management assumptions and judgements.</p><p>Due to the high degree of estimation uncertainty associated, we have determined there is a significant risk in this area.</p></div> <div data-bbox="428 418 744 446">How we addressed this risk</div> <div data-bbox="428 461 2435 875"><p>We addressed this risk by:</p><ul style="list-style-type: none">critically assessed the Authority's valuers scope of work, qualifications, objectivity and independence to carry out the required programme of revaluations;considered whether the overall revaluation methodologies used by the Authority's valuers are in line with industry practice, the CIPFA Code of Practice and the Authority's accounting policies;assessed whether valuation movements are in line with market expectations by using third party information provided by Gerald Eve to provide information on regional valuation trends;critically assessed the treatment of the upward and downward revaluation movements in the Authority's financial statements with regards to the requirements of the CIPFA Code of Practice;critically assessed the approach that the Authority adopts to ensure that assets are not subject to revaluation in 2020/21 are materially correct, including considering the robustness of that approach in light of the valuation information reported by the Authority's valuers; andtested a sample of items of capital expenditure, disposals and reclassifications (where balances are material) to confirm that the amounts used and accounting treatment applied is appropriate in line with the CIPFA Code of Practice.</div> <div data-bbox="428 889 624 918">Audit conclusion</div> <div data-bbox="428 932 1926 1011"><p>Our testing obtained the assurances we sought with no material errors identified that need to be brought to the attention of members.</p><p>We did identify an error that has been adjusted for in Section 06 and have raised a control recommendation to address the cause of this error.</p></div>
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4. Significant findings

Qualitative aspects of the Authority’s accounting practices

We have reviewed the Authority's accounting policies and disclosures and concluded they comply with the 2020/21 Code of Practice on Local Authority Accounting, appropriately tailored to the Authority's circumstances.

We noted some areas where accounting practice should be improved and we have raised internal control recommendations in Section 05 on:

- The posting of journals outside the ledger (Section 04)
- The maintenance of the Fixed Asset Register (Section 04)
- Non-compliance with accounting standards relating to the impairment review of debtors: We challenged the calculation used by management and considered historic debt write-offs (being c£30k per annum) and were assured that the estimate was unlikely to be materially incorrect. Our estimates were that the provision could be £131k higher, which we see as a difference in estimation technique and not an unadjusted error in the financial statements.

Significant matters discussed with management

Matters arising in the year as a result of Covid and their operational response, including the identification of emerging risks to our work on the financial statements.

We have also raised the need for additional audit fees as a result of changes in audit scope including new auditing standards, increased audit requirements in response to regulator’s expectations and the requirements of the new value for money conclusion. Once finalized, these will be reported to the Authority.

Significant difficulties during the audit

During the course of the audit we did not encounter any significant difficulties and we have had the full co-operation of management.

The audit was carried out remotely but there were no significant difficulties in carrying out our normal audit procedures and obtaining the audit evidence required to complete the audit. We continue to work with management to complete any remaining audit work and resolve audit queries and are grateful for the co-operation and support provided.

Wider responsibilities

Our powers and responsibilities under the 2014 Act are broad and include the ability to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to law; and
- issue an advisory notice under schedule 8 of the 2014 Act.

We have not exercised any of these powers as part of our 2020/21 audit.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. No such objections have been raised.



05

Section 05: **Internal control recommendations**

The purpose of our audit was to express an opinion on the financial statements. As part of our audit we have considered the internal controls in place relevant to the preparation of the financial statements in order to design audit procedures to allow us to express an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control or to identify any significant deficiencies in their design or operation.

The matters reported are limited to those deficiencies and other control recommendations that we have identified during our normal audit procedures and that we consider to be of sufficient importance to merit being reported. If we had performed more extensive procedures on internal control we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies need not in fact have been reported. Our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.

Our findings and recommendations are set out below. We have assigned priority rankings to each of them to reflect the importance that we consider each poses to your organisation and, hence, our recommendation in terms of the urgency of required action. In summary, the matters arising fall into the following categories:

Priority ranking	Description	Number of issues
1 (high)	In our view, there is potential for financial loss, damage to reputation or loss of information. This may have implications for the achievement of business strategic objectives. The recommendation should be taken into consideration by management immediately.	1
2 (medium)	In our view, there is a need to strengthen internal control or enhance business efficiency. The recommendations should be actioned in the near future.	1
3 (low)	In our view, internal control should be strengthened in these additional areas when practicable.	1

5. Internal control recommendations

Significant deficiencies in internal control – Level 1

Description of deficiency

Financial adjustments relating to capital transactions, pensions, and accumulated absences is held outside of the finance system and is not contained within individual nominal codes. This results in manual adjustments being made for these items based on information held separately.

Potential effects

This could result in material error and, as noted in section 4, circumvents existing journals controls, meaning there is an increased risk of fraud and error in the financial statements.

Recommendation

The Authority should ensure that all financial information pertaining to the financial statements is integrated into the finance system and subject to appropriate journal approval.

Management response

Recommendation accepted. There are limitations within the current finance system which require further investigation. This will be to determine whether the current system has the capability and can be developed to accommodate the required changes or whether a new finance system will be required. A new finance system will take time to progress therefore, the review may include both a short term and a longer term solution. The spreadsheets currently in use do contain checks and balances embedded within them to ensure the documents are complete and accurate.

Other deficiencies in internal control – Level 2

Description of deficiency

The fixed asset register lacks sufficient clarity to facilitate accurate accounting. Each year the net book value of fixed assets is rolled forward in a new iteration of the register and subsequent additions, disposals, depreciation, impairments and valuations are added to result in the closing net book value. This fails to retain information on the gross book value of assets and the previous date of revaluation and has resulted in a non trivial error within the PPE note which has been adjusted for (see section 06).

Potential effects

There is the potential for material misstatement in the financial statements as a result of information on assets being missed in the preparation of the financial statements, particularly around ensuring assets are revalued within 5 years of the previous valuation.

Recommendation

To update the fixed asset register to ensure all required information is retained

Management response

Recommendation accepted. Work has been ongoing with the Corporate Property Team to investigate whether the current assets system used in their team can accommodate the accounting requirements of PPE. This work will be continued. At the same time the current fixed asset register will be updated to show the historical data in a different format which will reduce the risk of non-trivial errors occurring.

Other deficiencies in internal control – Level 3

Description of deficiency

IFRS 9 is an International Financial Reporting Standard published by the International Accounting Standards Board. It addresses the accounting for financial instruments. Our review of the impairment of debtors (previously called a provision for bad and doubtful debts) highlighted that the method adopted by the Authority is neither IFRS9 compliant nor does it cover all relevant debtor balances.

Potential effects

Whilst the Authority has historically not had material write offs and provisions have been sufficient, there is the potential for understated provisions using the current method.

Recommendation

The Authority should either fully adopt IFRS9 for 2021/22, or provide a more detailed analysis to ensure the accounting treatment adopted is not significantly inconsistent with IFRS9

Management response

Recommendation accepted. A more detailed analysis for bad debts will be carried out for 2021/22. However, due to the historical low value of bad debts (previous write offs no greater than £30k) then a judgement will still be applied to prevent an overstated provision.

06

Section 06:

Summary of misstatements

Summary of misstatements

This section outlines the misstatements identified during the course of the audit, above the trivial threshold for adjustment of £10k. The first section outlines the misstatements that were identified during the course of our audit which management has assessed as not being material either individually or in aggregate to the financial statements and does not currently plan to adjust.

The second section outlines the misstatements that have been adjusted by management during the course of the audit.

Unadjusted misstatements

Pensions:

Mazars advised management of a matter brought to their attention by the Derbyshire Pension Fund auditors. The Pension Fund auditors had identified a 0.43% difference (increased) between the estimated 2020/21 Fund investment asset value used by the Actuary to prepare the employers' IAS19 valuation reports and the 2020/21 Fund financial statements being audited. The estimated impact being a £266k, which is greater than Performance Materiality, increase in the Authority's carrying value of pension fund assets. Therefore, a subsequent actuarial report was requested by the Authority to determine the actual return, which showed an actual movement of misstatement of £184k which is not material. On the grounds of materiality, management have chosen not to amend the accounts for the misstatement.

Operating Lease Disclosures:

We identified, by agreement of the note to the trial balance, a £33k omission in note 30 where operating lease costs had not been included in the note. These had been appropriately included as costs within the CIES and trial balance. On the grounds of materiality, management have chosen not to amend the accounts for the error.



6. Summary of misstatements

Adjusted misstatements

		Comprehensive Income and Expenditure Statement (CIES)		Balance Sheet	
		Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1	Dr: Additions (Vehicles, plant and equipment)			80	
	Cr: Inventories				(80)
	Dr: General reserve			80	
	Cr: Capital Adjustment Account				(80)
Property, Plant and Equipment: Prior to the publication of the draft financial statements, the Authority appropriately chose to reclassify cycles from Inventories to Property, Plant and Equipment. The Balance Sheet, Note 11, additions, and the relevant movement in reserves between the general fund and the CAA had not been updated. The Authority notified the audit team of this change. This also impacts on the MIRS and Cashflow Statements and has been appropriately adjusted for.					
2	Dr: Government Grants	166			
	Cr: Grants		(166)		
National Park Grant and Capital or other non-specific grant income: Following receipt of the draft financial statements, we were notified by the Authority of a classification error in the CIES and Note 10 National Park Grant and Capital or other non-specific grant income. This had been caused by a spreadsheet calculation error and was subsequently adjusted for.					
Total adjusted misstatements		166	(166)	80	80

Disclosure amendments

Note 11 Property, Plant and Equipment:

Upon review of the draft financial statements, we noted that Surplus Assets had a negative gross book value of -£98,814. This was caused by incorrect information feeding from the fixed asset register and a spreadsheet error in the working paper used to prepare the note to the financial statement. This led to an overstatement of £170,487 of assets re-classified (to) assets to held for sale, there was also a corresponding overstatement of the depreciation re-classification. This did not impact upon the CIES or reserves and had a nil impact on the total of the note.

07

Section 07: **Value for Money**

7. Value for Money

Approach to Value for Money

We are required to consider whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

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

At the planning stage of the audit, we undertake work to understand the arrangements that the Authority has in place under each of the reporting criteria and we identify risks of significant weaknesses in those arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest significant weaknesses in arrangements exist.

Where our risk-based procedures identify actual significant weaknesses in arrangements we are required to report these and make recommendations for improvement. Where such significant weaknesses are identified, we report these in the audit report.

The primary output of our work on the Authority's arrangements is the commentary on those arrangements that forms part of the Auditor's Annual Report.

Status of our work

We are yet to complete our work in respect of the Authority's arrangements for the year ended 31 March 2021. At the time of preparing this report, we have not identified any significant weaknesses in arrangements that require us to make a recommendation, however we continue to undertake work on the Authority's arrangements.

Our draft audit report at Appendix B outlines that we have not yet completed our work in relation to the Authority's arrangements. As noted above, our commentary on the Authority's arrangements will be provided in the Auditor's Annual Report, which under the revised NAO Guidance, must be issued within 3 months of the audit report.

Appendices

A: Draft management representation letter

B: Draft audit report

C: Independence

D: Other communications

Appendix A: Draft management representation letter

Mazars LLP
Park View House
58 The Ropewalk
Nottingham
NG1 5DW

Dear Sirs

Peak District National Park Authority - audit for year ended 31 March 2021

This representation letter is provided in connection with your audit of the financial statements of Peak District National Park Authority (the Authority) for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the Code) and applicable law.

I confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, inspection of supporting documentation) sufficient to satisfy ourselves that I can properly make each of the following representations to you.

My responsibility for the financial statements and accounting information

I believe that I have fulfilled my responsibilities for the true and fair presentation and preparation of the financial statements in accordance with the Code and applicable law.

My responsibility to provide and disclose relevant information

I have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other material;

- Additional information that you have requested from us for the purpose of the audit; and

Unrestricted access to individuals within the Authority you determined it was necessary to contact in order to obtain audit evidence.

I confirm as Corporate Finance Manager (& Section 151 Officer) that I have taken all the necessary steps to make me aware of any relevant audit information and to establish that you, as auditors, are aware of this information.

As far as I am aware there is no relevant audit information of which you, as auditors, are unaware.

Accounting records

I confirm that all transactions that have a material effect on the financial statements have been recorded in the accounting records and are reflected in the financial statements. All other records and related information, including minutes of all Authority and committee meetings, have been made available to you.

Accounting policies

I confirm that I have reviewed the accounting policies applied during the year in accordance with the Code and International Accounting Standard 8 and consider these policies to faithfully represent the effects of transactions, other events or conditions on the Authority's financial position, financial performance and cash flows.

Accounting estimates, including those measured at fair value

I confirm that any significant assumptions used by the Authority in making accounting estimates, including those measured at current or fair value, are reasonable.

I confirm that I am satisfied that the actuarial assumptions underlying the valuation of pension scheme liabilities for IAS19 disclosures are consistent with my knowledge. I confirm that all settlements and curtailments have been identified and properly accounted for. I confirm that all significant retirement benefits have been identified and properly accounted for (including any arrangements that are statutory, contractual or implicit in the employer's actions, that arise in the UK or overseas, that are funded or unfunded).

Appendix A: Draft management representation letter

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Contingencies

There are no material contingent losses including pending or potential litigation that should be accrued where:

- information presently available indicates that it is probable that an asset has been impaired or a liability had been incurred at the balance sheet date; and
- the amount of the loss can be reasonably estimated.

There are no material contingent losses that should be disclosed where, although either or both the conditions specified above are not met, there is a reasonable possibility that a loss, or a loss greater than that accrued, may have been incurred at the balance sheet date.

There are no contingent gains which should be disclosed.

All material matters, including unasserted claims, that may result in litigation against the Authority have been brought to your attention. All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the Code and applicable law.

Laws and regulations

I confirm that I have disclosed to you all those events of which I am aware which involve known or suspected non-compliance with laws and regulations, together with the actual or contingent consequences which may arise therefrom.

The Authority has complied with all aspects of contractual agreements that would have a material effect on the accounts in the event of non-compliance.

Fraud and error

I acknowledge my responsibility as Corporate Finance Manager (& Section 151 Officer) for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

I have disclosed to you:

- All the results of my assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- All knowledge of fraud or suspected fraud affecting the Authority involving:
 - management and those charged with governance;
 - employees who have significant roles in internal control; and

others where fraud could have a material effect on the financial statements.

I have disclosed to you all information in relation to any allegations of fraud, or suspected fraud, affecting the Authority's financial statements communicated by employees, former employees, analysts, regulators or others.

Related party transactions

I confirm that all related party relationships, transactions and balances, have been appropriately accounted for and disclosed to you in accordance with the requirements of the Code and applicable law.

I have disclosed the identity of the Authority's related parties and all related party relationships and transactions of which I am aware.

Impairment review

To the best of my knowledge, there is nothing to indicate that there is a permanent reduction in the recoverable amount of the property, plant and equipment and intangible assets below their carrying value at the balance sheet date. I have considered the impact of Covid-19 on the Authority's Investment Properties. An impairment review is therefore not considered necessary.

Appendix A: Draft management representation letter

Charges on assets

All the Authority's assets are free from any charges exercisable by third parties except as disclosed within the financial statements.

Future commitments

I am not aware of any plans, intentions or commitments that may materially affect the carrying value or classification of assets and liabilities or give rise to additional liabilities.

Subsequent events

I confirm all events subsequent to the date of the financial statements, and for which the Code and applicable law require adjustment or disclosure, have been adjusted or disclosed.

Should further material events occur after the date of this letter which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, I will advise you accordingly.

Covid-19

We confirm that we have carried out an assessment of the on-going impact of the Covid-19 Virus pandemic on the Authority, including the impact of mitigation measures and uncertainties, and that the disclosure in the Statement of Accounts fairly reflects that assessment.

Brexit

We confirm that we have carried out an assessment of the potential impact of the United Kingdom leaving the European Union, including the potential outcomes at the end of the Implementation Period, and that the disclosure in the Statement of Accounts fairly reflects that assessment.

Going concern

To the best of my knowledge there is nothing to indicate that the Authority will not continue as a going concern in the foreseeable future. The period to which I have paid particular attention in assessing the appropriateness of the

going concern basis is not less than twelve months from the date of approval of the accounts.

I have updated our going concern assessment in light of the on-going Covid-19 pandemic. I continue to believe that the Authority's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that current and future sources of funding or support will be more than adequate for the Authority's needs. We believe that no further disclosures relating to the Authority's ability to continue as a going concern need to be made in the financial statements.

Annual Governance Statement

I am satisfied that the Annual Governance Statement (AGS) fairly reflects the Authority's risk assurance and governance framework and I confirm that I am not aware of any significant risks that are not disclosed within the AGS.

Narrative report

The disclosures within the Narrative Report fairly reflect my understanding of the Authority's financial and operating performance over the period covered by the financial statements.

Unadjusted misstatements

I confirm that the effects of the uncorrected misstatements set out at Appendix A are immaterial, both individually and in aggregate, to the financial statements as a whole.

Yours faithfully

Section 151 Officer

Appendix B: Draft audit report

Independent auditor’s report to the members of Peak District National Park Authority

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of Peak District National Park Authority (“the Authority”) for the year ended 31 March 2021, which comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31st March 2021 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Chief Finance Officer’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Authority’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report.

Other information

The Chief Finance Officer is responsible for the other information. The other information comprises the Annual Governance Statement and information included in the Statement of Accounts, other than the financial statements, and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of the Chief Finance Officer for the financial statements

As explained more fully in the Statement of the Chief Finance Officer’s Responsibilities, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21, and for being satisfied that they give a true and fair view. The Chief Finance Officer is also responsible for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Finance Officer is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 and prepare the financial statements on a going concern basis on the assumption that the functions of the Council will continue in operational existence for the foreseeable future. The Chief Finance Officer is responsible for assessing each year whether or not it is appropriate for the Authority to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

Executive summary	Status of audit	Audit approach	Significant findings	Internal control recommendations	Summary of misstatements	Value for Money	Appendices
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Appendix B: Draft audit report

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Authority, we identified that the principal risks of non-compliance with laws and regulations related to the Local Government Act 2003 (and associated regulations made under section 21), the Local Government Finance Acts of 1988, 1992 and 2012, the Local Government and Housing Act 1989 and the Accounts and Audit Regulations 2015, and we considered the extent to which non-compliance might have a material effect on the financial statements.

We evaluated the Chief Finance Officer's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with management and the Authority Committee the policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Authority which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of management and the Authority Committee on whether they had knowledge of any actual, suspected or alleged fraud;

- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management and the Authority Committee. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

We are also required to conclude on whether the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We performed our work in accordance with Practice Note 10: Audit of financial statement and regularity of public sector bodies in the United Kingdom, and Supplementary Guidance Note 01, issued by the National Audit Office in April 2021.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception

We are required to report to you if, in our opinion, we are not satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

We have not completed our work on the Authority's arrangements. On the basis of our work to date, having regard to the guidance issued by the Comptroller and Auditor General in April 2021, we have not identified any significant weaknesses in arrangements for the year ended 31 March 2021.

We will report the outcome of our work on the Authority's arrangements in our commentary on those arrangements within the Auditor's Annual Report. Our audit completion certificate will set out any matters which we are required to report by exception.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor’s responsibilities for the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We are required under section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our work in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in April 2021.

Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or
- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

Use of the audit report

This report is made solely to the members of Peak District National Park Authority, as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the members of the Authority those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the Authority, as a body, for our audit work, for this report, or for the opinions we have formed.

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until we have completed:

- the work necessary to issue our assurance statement in respect of the Authority’s Whole of Government Accounts consolidation pack; and
- the work necessary to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Mark Surridge, Engagement Lead

For and on behalf of Mazars LLP



Appendix C: Independence

As part of our ongoing risk assessment we monitor our relationships with you to identify any new actual or perceived threats to our independence within the regulatory or professional requirements governing us as your auditors.

We can confirm that no new threats to independence have been identified since issuing the Audit Strategy Memorandum and therefore we remain independent.

Appendix D: Other communications

Other communication	Response
Compliance with Laws and Regulations	<p>We have not identified any significant matters involving actual or suspected non-compliance with laws and regulations.</p> <p>We will obtain written representations from management that all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed.</p>
External confirmations	<p>We did not experience any issues with respect to obtaining external confirmations.</p>
Related parties	<p>We did not identify any significant matters relating to the audit of related parties.</p> <p>We will obtain written representations from management confirming that:</p> <ul style="list-style-type: none">a. they have disclosed to us the identity of related parties and all the related party relationships and transactions of which they are aware; andb. they have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of the applicable financial reporting framework.
Going Concern	<p>We have not identified any evidence to cause us to disagree with the Chief Financial Officer that Peak District National Park Authority will be a going concern, and therefore we consider that the use of the going concern assumption is appropriate in the preparation of the financial statements.</p>

Appendix D: Other communications

Other communication	Response
Subsequent events	<p>We are required to obtain evidence about whether events occurring between the date of the financial statements and the date of the auditor's report that require adjustment of, or disclosure in, the financial statements are appropriately reflected in those financial statements in accordance with the applicable financial reporting framework.</p> <p>We will obtain written representations from management that all events occurring subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.</p>
Matters related to fraud	<p>We have designed our audit approach to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement due to fraud. In addition to the work performed by us, we will obtain written representations from management, and Those Charged With Governance, confirming that</p> <ul style="list-style-type: none">a. they acknowledge their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud;b. they have disclosed to the auditor the results of management's assessment of the risk that the financial statements may be materially misstated as a result of fraud;c. they have disclosed to the auditor their knowledge of fraud or suspected fraud affecting the entity involving:<ul style="list-style-type: none">i. Management;ii. Employees who have significant roles in internal control; oriii. Others where the fraud could have a material effect on the financial statements; andd. they have disclosed to the auditor their knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Mark Surridge

Mazars

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

9. STATEMENT OF ACCOUNTS 2020/21 (JW)

Purpose of the Report

1. To seek approval for the audited Statement of Accounts for 2020/21.

Recommendations

2. **1. That the audited Statement of Accounts for 2020/21 as attached at Appendix 1 be approved and that the amendments made to the draft accounts itemised in Appendix 2 be noted.**

How does this contribute to our policies and legal obligations?

3. The Accounts and Audit Regulations 2015 Section 9 requires the Statement of Accounts to be approved by Members by 31st July of each year, however for financial years 2020/21 and 2021/22 this has been extended to 30 September 2021. The draft accounts were authorised for issue by the Chief Finance Officer on the 29th July, and were available on the website from that day.

However, it has not been possible for our External Auditors Mazars to meet the 30th September 2021 deadline and as such Mazars has issued an Audit Letter to the Authority confirming that the audit would now be completed before 30 December 2021 in adherence to the 2020 Code of Audit Practice (Appendix 3). The accounts were audited in August and September, and this report has been prepared on the strength of current audit findings and could be subject to further updates before final sign off from External Audit. Any changes will be tabled at committee as appropriate.

4. Section 9 (3) a of the Accounts and Audit Regulations 2015 also requires “that the responsible financial officer for a Category 1 authority must re-confirm on behalf of that Authority that they are satisfied that the statement of accounts presents a true and fair view of—
(a) the financial position of the authority at the end of the financial year to which it relates;
and
(b) that authority’s income and expenditure for that financial year.”

The Chief Finance Officer re-confirms that the Statement of Accounts in Appendix 1 meets the above requirement.

Proposals

5. The draft position on over and under spending was reported to the Authority Meeting on the 21st May 2021 (Minute number 35/21), the final audited accounts include the following changes that became apparent during the closure of the accounts. It is necessary for the outturn to be approved before the final outcome of the audit is known, therefore there is always the potential that the outturn figures will change during the course of the audit.

Reserve	May Outturn	Final Accounts	Variance plus (minus)	Comments
General Reserve	300,706	221,690	(79,016)	Charge for the movement of cycles from inventories to fixed assets
Capital Reserve	880,555	876,755	(3,800)	Sale of vehicle in 2019/20 used to fund vehicles in 2020/21
Specific Reserves	5,647,579	5,455,389	(192,190)	-£106k reduction in resilience reserve as underspend was lower due to Capital charges to revenue completed after outturn draft. -£125k reduction in slippage reserve, capital budget slippage request in error. +£39k correction to matched funding reserve for South West Peak.
Restricted Funds	49,931	49,931	0	
Total	6,878,771	6,603,765	(275,006)	

Audit of the Accounts

6. The audit has been completed and the Audit Completion Report (ACR) is a separate agenda item. Appendix 2 of this report lists the amendments made to the draft Accounts following audit recommendations, and these amendments have all been incorporated into the final version. Any final amendments required in order to allow the auditors to issue their opinion, will be updated as required.
7. The Authority holds a significant quantity of cycles to facilitate the cycle hire operation. These cycles have been held as inventories (stocks) in previous financial years. The external auditors felt that this was not the correct accounting treatment, therefore it has been necessary to move them from inventories on the balance sheet to a group of fixed assets. The accounting treatment of the purchase of inventories is different to that of fixed assets in that the costs of inventories are charged to the cycle hire service when the individual cycles are sold, however fixed assets have to be charged when they are purchased. Therefore, the cycles have cost the cycle hire service £79k in 2020/21.
8. On 11th October 2021, the external auditors made it known that the pension values for the Authority had changed as a result of the audit of the Derbyshire Pension Fund. The Authority is part of the Derbyshire Pension Fund administered by Derbyshire County Council. The values included within the Statement of Accounts are wholly supplied by Hyman's the Actuary.

There was a 0.43% change in the asset values for 2020/21 between the information supplied to the actuary and the updated valuations in the revised Derbyshire Pension Fund Accounts. For most Local Authorities who are members of the Derbyshire Pension Fund the change is not material, however for the Peak District National Park Authority the difference is large enough to require updated valuation figure from the actuary. The updated report was received on 22nd October 2021 and has shown a change of £184k in the asset values. This is below materiality and therefore the Statement of Accounts has not been changed for this value.

Are there any corporate implications members should be concerned about?

9. **Financial:**

The financial position was explained in the outturn report to the Authority on the 21st May 2021 (Minute number 35/21) and the Statement of Accounts contains explanations and commentary as required by the Code of Accounting Practice. The final adjustments to reserves do not affect any of the advice or conclusions reached in the outturn report.

10. **Risk Management:** The external audit process is an integral part of the Statement of Accounts process and is a risk-based process. This mitigates the risks of material misstatements in the Statement of Accounts.

11. **Sustainability:** Not applicable

12. **Equality:** Not applicable

13. **Climate Change:** Not applicable

14. **Background Papers** (not previously published): None

15. **Appendices:**

Appendix 1 – Statement of Accounts for Financial Year 1 April 2020 to 31 March 2021

Appendix 2 – Amendments to Draft Accounts

Appendix 3 – Audit Letter from Mazars dated 23 September 2021

16. **Report Author, Job Title and Publication Date**

Justine Wells, Head of Finance and Chief Finance Officer, 3 November 2021

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Statement of Accounts

2020/21





Statement of Accounts for the Financial Year

1st April 2020 to 31st March 2021

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Signed:

Date: 12th November 2021

Chair of the Authority

In accordance with the requirements of the Accounts & Audit Regulations 2015 paragraph 9 (2) c

Peak District National Park Authority Annual Accounts for the Year Ended 31st March 2021

1. Statement of Responsibilities for the Statement of Accounts

The Authority's responsibilities

The Authority is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority, that person is the Chief Finance Officer.
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- to approve the statement of accounts.

The Chief Finance Officer's responsibilities

The Chief Finance Officer is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in The United Kingdom ('the Code').

In preparing this statement of accounts, the Chief Finance Officer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the Code.

The Chief Finance Officer has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Authorisation for Issue and Certificate of Chief Finance Officer

I certify that the accounts give a true and fair view of the financial position of the National Park Authority as at 31st March 2021 and its income and expenditure for the year ended 31st March 2021.

Justine Wells
Chief Finance Officer to the Authority
** *** 2021

Peak District National Park Authority

Annual Accounts for the Year Ended 31st March 2021

2 Narrative Report

2.1 These Accounts contain all the information required by the Accounts & Audit Regulations 2015 and the Code of Practice on Local Authority Accounting, with accounts prepared in accordance with International Financial Reporting Standards (IFRS). As the Authority does not have any material interests in subsidiaries, associates or jointly controlled entities, these Accounts represent the accounts of a single entity and no consolidated Group Accounts are required.

2.2 Accompanying notes, cross referenced from the statements, explain in greater detail some of the calculations and reasoning behind the figures; these notes, on pages 24 – 58, form part of the financial statements. The figures are rounded up to the nearest pound. The accounts comprise the following principal statements:-

Comprehensive Income & Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Authority, analysed into “usable” reserves (i.e. those that can be applied to fund expenditure) and other unusable reserves. The Statement shows how the movement in year of the Authority’s reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices, and the statutory adjustments required to return to the amounts required to be reported to show the impact on the General Fund Balance, in line with statute for Local Authorities.

Balance Sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. The net assets (assets less liabilities) of the Authority are matched by the reserves held by the Authority, which are reported in two categories. The first category of reserves are usable reserves i.e. those reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The Capital Receipts Reserve may only be used to fund capital expenditure or repay debt, and the remaining revenue reserves comprise the “General Fund Balance”, although this is split further into Restricted Reserves, Earmarked reserves, and the General Reserve. The second category of reserves comprises those that the Authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses - e.g. the Revaluation Reserve, where amounts would only become available to provide services if the assets are sold - and reserves that hold timing differences shown in the Movement in Reserves Statement line “Adjustments from income and expenditure charged under the accounting basis to the funding basis”.

Cash Flow Statement

The Cash Flow statement shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of National Park Grant, other grant income, or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority’s future service delivery. Cash flows arising from financing

activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

2.3 Each year the Department for Food and Rural Affairs (Defra) sets the level of funding for the National Park Authority. In 2020/21, the funding was set at £6,698,847 (£6,698,847 in 2019/20). An annual balanced budget is set by the Authority based on the National Park Grant, income from sales, fees and charges and internal financing measures such as interest on cash flow and use of reserves.

2.4 Overall, the Authority's usable reserves increased by £278k, with a £799k net transfer into earmarked reserves (mainly due to underspends as a result of the coronavirus pandemic), and there was a £412k decrease in the Capital Reserve, required to finance projects approved in the current Capital Programme. The General reserve decreased by £51k, due to a further contribution to the Covid-19 reserve agreed in July 2020 by members. Restricted reserves decreased by £59k.

2.5 The Service Expenditure Analysis recommended for all National Park Authorities has been retained, with income and expenditure being allocated across eight functional headings. Note 36 highlights the possible future impact on the Authority's accounts of any accounting changes required by accounting standards, which have been issued, but not yet adopted.

2.6 The Authority continued its rolling programme of asset re-valuations, concentrating on the woodlands.

2.7 In accordance with accounting practice, the Authority must show the present value surplus or deficit position on its share of the Pension Fund on the Balance Sheet. The net position as at 31st March 2021 shows a liability of £22.645m, an increase of £8.838m compared to the liability of £13.807m for the preceding year (representing a pension liability, which is considered to be covered by pension scheme assets down to 73% rather than 79% the previous year). The liability is assessed on an actuarial basis using a present value estimate of the pensions that will be payable in future years, over and above the assets within the Fund retained for this purpose. The level of employer and employee contributions into the Fund are assessed every three years with a view to ensuring that the assets within the Fund are capable of financing in full future pension commitments. Fluctuations often occur as the valuations made for the purpose of the accounts are based on prevailing economic conditions (e.g. bond yields, stock market values, inflation rates etc) at balance sheet date. Full details are explained in Note 32.

2.8 For the 2020/21 financial year, the Authority set a borrowing limit (the "authorised" limit) of £2.5m. The Authority's external borrowing as at 31st March 2021 was £392k. The Authority's Capital Financing Requirement, i.e. its underlying need to borrow for capital purposes, was £1.309m at 31/03/2021 (£1.161m at 31/03/2020). The Authority did not enter into any financing transactions during the year, and relied upon internal cash resources.

2.9 Analysis of amounts recognised in the financial statements.

On 14th February 2020, the Authority approved the 2020/21 Budget and the variances from 2020/21 were mainly as a result of reduced operations caused by the coronavirus pandemic. A more detailed financial commentary on the 2020/21 results can be found in the outturn report which was reported to the Authority meeting on the 21st May 2021; obtainable from the Authority's website (www.peakdistrict.gov.uk - under Committee meetings) or by request to the Head of Finance, Aldern House, Baslow Rd, Bakewell, Derbyshire, tel. 01629 816344. Many of the changes shown in the Comprehensive Income and Expenditure Statement arise from normal business or from the impact of the coronavirus pandemic and project related fluctuations; the main differences (above £50,000 and 10% of the previous year's net expenditure) are outlined below.

	Difference £'000	Comment
Comprehensive Income and Expenditure Statement (CIES)		
Natural Environment & Rural Economy	(108)	Mainly reduced activities due to the coronavirus pandemic and lower grant support to farmers compared to the previous year.
Conservation & Environment Projects	(160)	Natural fluctuation in project costs between years.
Access Walking and Riding Routes	(177)	Lower expenditure as a result of national and local lockdowns.
Car Parks and Concessions	(55)	Increase in car park income due to higher visitor numbers between national lockdowns.
Visitor Centres	(113)	Enforced closures due to local and national lockdowns causing lower costs and income lower than in previous years.
Promoting Understanding Projects	+47	Natural fluctuation in project costs between years.
Development Control	(211)	Higher than average vacancies in the service leading to overall reduced expenditure.
Strategy	+91	Reduced programme expenditure including bus subsidy for Edale explorer, which did not run due to the coronavirus pandemic.
Community Development	+75	Natural fluctuation in project costs between years.
Customer and Business Support Team	(73)	Increase in vacancies reducing employee expenditure.
Non-Distributed Costs / past service costs	+196	Increased redundancy and pension strain costs.
Balance Sheet		
Long Term Assets	(746)	Capital additions of £1.019m (mainly enhancement of tenanted farms, trails facilities, vehicle purchases, and IT expenditure); reclassifications of £986k asset valuation decreases of £12k; disposals of £383k; depreciation of £660k.
Current Assets	+873	Current Assets have increased, mainly due to a reclassification of assets. This means assets previously classified as surplus assets (long term assets) have now been reclassified as assets held for sale (short term assets).
Current Liabilities	+40	The level of creditors fluctuates between years because of one-off project expenditure variations; the increase is mainly because of normal project fluctuations in creditors.
Long Term Liabilities	(8,855)	Largely the impact of the actuarial estimates used to provide notional figures to comply with International Accounting Standard 19 – Retirement Benefits - (see Note 32), with an increase in the long term liability of £8.838m.
Useable Reserves	+194	The Authority's useable reserves increased by £194k mainly as a result of Authority wide underspends, offset by use of capital receipts to fund capital expenditure. The underspends were caused by a reduction in operations caused by the coronavirus pandemic.

Other significant movements are sufficiently explained in the accompanying Notes to the Accounts.

The Development and Performance of the Authority in the 2020/21 Financial Year

2.10 The Authority has two significant operational plan documents relevant to the financial year covered in this Statement of Accounts:-

- The Annual Governance Statement 2020/21
- The Performance and Business Plan 2020/21, with the Authority meeting receiving quarterly performance monitoring reports on progress in achieving year end performance targets, based on this plan.

The fourth quarter monitoring report and Appendices 1 – 3 can be found on the website following these links:-

- <https://democracy.peakdistrict.gov.uk/documents/s42078/HW%20201920%20Year%20End%20Performance%20Report%20201920%20Performance%20and%20Business%20Plan%20and%20202021%20Corporate%20Risk.pdf>
- <https://democracy.peakdistrict.gov.uk/documents/s42079/HW%20Appendix%201%20-%202020-21%20Q4%20performance%20report.pdf>
- <https://democracy.peakdistrict.gov.uk/documents/s42080/HW%20Appendix%202%20-%20Performance%20and%20Business%20Plan%202020-21%20draft%20content.pdf>
- <https://democracy.peakdistrict.gov.uk/documents/s42081/HW%20Appendix%203%20-%202020-21%20Q4%20and%20year%20end%20Corporate%20Risk%20Register%20status.pdf>

The Annual Governance Statement can be found on the website here:-

- <https://www.peakdistrict.gov.uk/publications/operationalpolicies>

The performance monitoring report summarises progress into two categories:- priorities on target and priorities with performance issues. The Chief Finance Officer has reviewed the above documents with a view to reporting any additional explanations which may help users of these accounts to understand what impact any significant departure from planned expectations has had on the reported financial statements. Where items are identified as not achieved, an explanation will be provided if this has a material financial impact on the Statement of Accounts. In relation to the 2020/21 year, the quarter 4 and final outturn monitoring report do not raise any such performance concerns in this category.

The Annual Governance Statement reviews the Authority's governance arrangements and identifies any issues relevant during the year which may have an effect on effectiveness. The Annual Governance Statement for 2020/21 identifies nine issues for improvement action. The Chief Finance Officer has reviewed the statements on governance for the 2020/21 year, and these issues, alongside their impact on the reported financial statements. There are two issues identified which will have a future impact on the Authority's resources; the first is the impact of the recommendations in the Landscapes Review of National Parks, if implemented, and the second is the unknown level of National Park Grant (NPG) settlement from 2021/22 onwards. 2021/22 is the third year that the NPG has been held at the same level without inflation protection.

The Authority's Cashflow

2.11 The Cashflow statement shows how cash resources were expended or received during the year. The main factors affecting the Authority's cashflows are:-

- The timing of grant monies, usually claimed after funds are expended
- The timing of drawdown of National Park Grant Defra
- Any significant capital expenditure and the timing of any borrowing to support this expenditure
- The availability of reserve monies.

The Authority estimates cashflow expenditure and draws down National Park Grant in advance on a quarterly basis; because of the variability of grant funding and the significant amount of external grant funding the Authority receives, a large margin of safety is built into the drawdown of National Park Grant, so that the Authority does not have to borrow monies temporarily for cashflow purposes.

Capital Expenditure and Commitments

2.12 The Authority approved a Capital Strategy in December 2015 which set out a forward Capital Programme which remains current. The strategy estimated potential capital expenditure in support of the corporate strategy of up to £3.59m, financed by borrowing of up to £2.49m and allocations from the Authority's Capital Reserve of up to £1.1m. Four principal business cases have been approved for capital expenditure since the Strategy was approved; the first is a £600,000 commitment from the Capital Reserve to support structural work on the Trails structures for high priority work (ARP Minute 51/16 16th September 2016); the second was approval of a £330,000 enhancement of Castleton Visitor Centre (ARP Minute 18/16 4th March 2016), which has been completed; the third was a £657,000 project for Stage 1 of Miller's Dale station (ARP Minute 21/18 16 March 2018), of which project the conversion of the station buildings into a café has been completed in 2018/19, and the fourth is approval of up to £450,000 of borrowing for replacement of the vehicle fleet. All four of these business cases are now either complete or nearing completion. Two prior approvals are also in progress, a minor works programme (£213,000 original commitment Minute 58/11) and an environmental programme (£250,000 original commitment Minute 58/11); of which programme there are remaining commitments of £35,000 and £115,000 respectively from the Capital Reserve, these works are currently ongoing. A number of smaller projects have also been approved within the confines of the above Capital Strategy. All Capital expenditure is governed by the key principles and working assumptions outlined in the Capital Strategy which can be found on the Authority's website under the agenda and reports section of the Authority meeting for December 2015. The Capital Reserve reported in the Balance Sheet has been supplemented by a number of asset sales. The Capital Financing Requirement is estimated to increase based on the additional borrowing and this has been covered by a higher Authorised Limit as approved in the March 2020 Authority report, rising from £2m in 2019/20 to £3m in 2022/23. Debt repayments for the additional borrowing are either found within current revenue budgets (e.g. vehicle replacements) or are deemed to be prudent based on income generating proposals, with the risk covered by a combination of strong interest cover ratios and increased asset values, rather than underwritten by reliance on National Park Grant.

Major Changes in Statutory Functions or delivery, and Reduction in Services

2.13 There are no major changes in statutory functions. The budget for the 2020/21 year was approved on the basis that the Authority would be able to balance its revenue budget with reasonable assurance up to March 2021, based on the current Spending Review period.

National Park Grant

2.14 DEFRA confirmed in March 2021 that the 2021/22 National Park Grant figure would again, be frozen at its 2019/20 cash level and there is no indication of what the figure will be for future years. The November 2020 Spending Review was another single year settlement as a result of the coronavirus pandemic. The government commissioned and published its Landscapes Review in September 2019, which recommended inflation protection for National Park Grant as a minimum, although this has yet to be implemented. The medium term financial stability of National Parks therefore remains uncertain.

The European Union Referendum

2.15 The people of the United Kingdom voted to leave the European Union. In respect of the Authority's financial position, there are two main impacts identified, Euro funding for the MoorLife 2020 project, and UK government funding for National Park Authorities. We have received a letter

(February 2016) from the Permanent Secretary of Defra confirming that the UK government will underwrite the European grant funding for the MoorLife 2020 project.

Coronavirus Pandemic

2.16 In March 2020 following government advice the Authority closed its directly managed recreation and tourism facilities. This closure and subsequent local and national lockdowns affected income throughout the year. The actual impact was a loss of £580k, however as detailed in the outturn report paragraph 7, the Authority has under spent as a whole for 2020/21 and therefore this loss has been absorbed. The Covid Emergency Reserve has been maintained at £1.087m whilst the Authority understands the longer term impact of the pandemic.

Conclusion

2.16 The Authority has maintained a satisfactory financial position in 2020/21, and this strength stems from the operation of four principal aspects of our financial strategy. The first is achieving a balance between maximising funding sources, and ensuring that agreed budgets do not include speculative or imprudent assumptions. The second follows on as a consequence, ensuring that our budgetary control procedures remain robust, particularly in early monitoring of the risks implicit in our provision of demand-led services. The third is the need to ensure that the Authority's fixed asset base is sustainable, with an approved Asset Management Plan in place and a matching Capital Strategy approved, with rationalisation of the Authority's property portfolio reducing maintenance liabilities and providing possible capital receipts. The fourth concerns a cautious approach to longer term commitments, ensuring the Authority is able to maintain a degree of flexibility in responding to future settlements, whilst retaining sufficient contingency reserves.

3. Summary of Significant Accounting Policies

3.1 General Principles

3.1.1 The Statement of Accounts summarises the Authority's transactions for the 2020/21 financial year and its position at the year-end of March 2021. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit Regulations 2015, which require preparation in accordance with proper accounting practices. These practices comprise the Code of Practice on Local Authority Accounting in the UK (2020/21), supported by International Financial Reporting Standards (IFRS).

3.1.2 The accounting convention adopted in the Statement of Accounts is principally historic cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

3.1.3 The analysis of expenditure used in the Comprehensive Income and Expenditure Statement is based on the requirements contained in the Grant Funding Agreement issued by the Department for Environment, Food and Rural Affairs (DEFRA), and is consistent with internal management reporting.

3.2 Accruals of Income and Expenditure

3.2.1 Activity is accounted for in the year in which it takes place, not when cash payments are made or received. In particular:-

- Revenue from the sales of goods is recognised when the Authority transfers the significant risks and rewards of ownership to the purchaser and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Revenue from the provision of services is recognised when the Authority can measure reliably the percentage of completion of a transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Authority.
- Supplies are recorded as expenditure when they are consumed; where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for as income and expenditure respectively on the basis of the effective interest rate for the relevant financial instrument, rather than the cash flows fixed or agreed by the contract, which may be different.
- When revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the amount which might not be collected is written down from the debtors' balance and charged to the Comprehensive Income and Expenditure Statement (CIES).

3.3 Acquisitions and Discontinued Operations

3.3.1 Any income or expenditure directly related to the acquisition of operating services, or discontinued operations, is shown in a separate disclosure note to the accounts (Note 22), together with any outstanding liabilities arising from closure of a service.

3.4 Cash and Cash Equivalents

3.4.1 Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that

mature within 3 months or less from the date of acquisition and are readily convertible to known amounts of cash with no significant risk of a change in value.

3.4.2 In the Cashflow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand.

3.5 Exceptional Items

3.5.1 When items of income and expenditure are material, their amount is disclosed separately in a note to the accounts.

3.6 Prior Period Adjustments, Changes in Accounting policies and estimates and errors

3.6.1 Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for in the year affected by the change and do not give rise to a prior period adjustment.

3.6.2 Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information. Material errors discovered in prior period figures are corrected. Where a change is made it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied, or as if the error had not been made.

3.7 Charges to Revenue for Non-Current Assets

3.7.1 Services, support services and trading accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- depreciation attributable to the assets used by the relevant service
- revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off
- amortisation of intangible assets attributable to the service.

3.7.2 The Authority is not required to charge the National Park Grant with the amount required to fund depreciation, revaluation and impairment losses or amortisations. It is however required to make an annual contribution from revenue to the reduction in its overall borrowing requirement, which is derived from an amount prudently determined by the Authority in accordance with its Treasury Management Policy. This contribution is known as the Minimum Revenue Provision and any difference between the two amounts is adjusted for between the capital adjustment account and the General Fund balance.

3.8 Employee Benefits

3.8.1 Short-term employee benefits are those due to be settled within 12 months of the year end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the salary rate applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to the Surplus or Deficit on the Provision of Services in the CIES, but is then reversed out through the Movement in Reserves Statement so that holiday benefits are actually charged to revenue in the financial year in which the holiday absence occurs.

3.8.2 Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy, and are charged on an accruals basis to the appropriate

service in the CIES when the Authority is committed to the termination. Where termination before retirement involves additional cost to the pension fund, statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are therefore required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

3.9 Post - Employment Benefits

3.9.1 Employees of the Authority can choose to be a member of the Local Government Pensions Scheme, administered by Derbyshire County Council, which provides defined pension benefits to members earned as employees whilst working for the Authority. The cost of providing pensions for employees in this scheme is funded in accordance with the statutory requirements governing the scheme, and is accounted for in accordance with the requirements of IAS 19, as interpreted by the Code of Practice.

3.9.2 The liabilities of the pension fund attributable to the Authority are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc and projections of earnings for current employees. Liabilities are discounted to their value at current prices, using a discount rate.

3.9.3 The assets of Derbyshire County Council's pension fund attributable to the Authority are included in the Balance Sheet at their fair value – at current bid price for quoted securities; professional estimate for unquoted securities; and market value for property.

3.9.4 The change in the net pension's liability is analysed into six components:-

- current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the CIES to the services for which the employee worked.
- past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years –debited to the Surplus or Deficit on the Provision of Services in the CIES as part of Non-Distributed Costs.
- Net interest cost – the change during the period in the scheme's net liability arising from the passage of time - debited to the Financing and Investment Income & Expenditure line in the CIES.
- Re-measurements: – the return on scheme assets attributable to the Authority, excluding amounts included in the net interest cost above, charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- Re-measurements:- actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions, charged to the Pensions' Reserve as Other Comprehensive Income and Expenditure.
- contributions paid to the pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities, not accounted for as an expense.

3.9.5 Statutory provisions require the General Fund Balance to be charged with the amount payable by the Authority to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are movements to and from the Pensions' Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid or payable to the pension fund. The negative balance that arises on the Pensions' Reserve therefore measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than when benefits are earned by employees.

3.10 Events After the Balance Sheet Date

3.10.1 Events after the Balance Sheet date are those events that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- those which provide evidence of conditions that existed at the end of the reporting period, in which case the Statement of Accounts is adjusted to reflect such events.
- those which are indicative of conditions that arose after the reporting period, in which case the Statement of Accounts is not adjusted to reflect these events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

3.10.2 Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

3.11 Financial Instruments

3.11.1 Financial Liabilities are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income & Expenditure line in the CIES for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

3.11.1 For most of the Authority's borrowings this means that the amount presented in the Balance Sheet is the outstanding principal repayable, and interest charged to the CIES is the amount payable for the year according to the loan agreement.

3.11.2 Gains and losses on the re-purchase or early settlement of borrowing are credited and debited to the Financing and Investment Income & Expenditure line in the CIES in the year of re-purchase / settlement. Where re-purchase has taken place as part of restructuring the loan portfolio, and involves modification or exchange of existing instruments, the premium or discount is respectively deducted from or added to the amortised cost of the new or modified loan and the write-down to the CIES is spread over the life of the loan by an adjustment to the effective interest rate.

3.11.3 Financial Assets are classified into two types – loans and receivables, which are assets which have fixed or known payments but are not quoted in an active market; and available-for-sale assets, which have a quoted market price and may or may not also have fixed or known payments.

3.11.4 Loans and receivables are recognised on the Balance Sheet when the Authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income & Expenditure line in the CIES for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument.

3.11.5 Where assets are identified as impaired because of a likelihood arising from a past event that payments due under the contract will not be made, the asset is written down and a charge made to the relevant service, or to the Financing and Investment Income & Expenditure line in the CIES if not attributable. The impairment loss is measured as the difference between the carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate.

3.11.6 Any gains and losses that arise on the de-recognition of an asset are credited or

debited to the Financing and Investment Income & Expenditure line in the CIES.

3.11.7 Where fair value cannot be measured reliably, the instrument is carried at cost (less any impairment losses).

3.12 Foreign Currency Translation

3.12.1 Where the Authority has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts are outstanding at the year-end, they are re-converted at the spot exchange rate at 31st March. Resulting gains or losses are recognised in the Financing and Investment Income & Expenditure line in the CIES.

3.13 Government Grants and Contributions

3.13.1 Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Authority when there is reasonable assurance that the Authority will comply with the conditions attached to the payments and that the grants or contributions will be received.

3.13.2 Amounts recognised as due to the Authority are not credited to the CIES until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution, are required to be consumed by the recipient as specified, otherwise the future economic benefits or service potential must be returned to the transferor.

3.13.3 Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line, if attributable, or to Taxation and non-specific Grant Income in the CIES if not ring-fenced or if they are capital grants.

3.13.4 Where capital grants are credited to the CIES, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

3.14 Heritage Assets

3.14.1 Heritage assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities which are held and maintained principally for their contribution to knowledge and culture. The accounting standard has been introduced in order to move these assets onto a valuation basis on the Balance Sheet, rather than as previously, a historic cost basis; the predominant reason for the introduction of the change is to ensure that items held within Local Authority museum and gallery collections are properly reflected in valuation terms on the Balance Sheet.

The standard also allows a Local Authority to move other Community Assets, which are currently accounted for on the same historic cost basis, onto a valuation basis.

Notwithstanding its historical or other heritage qualities, any asset used by an organisation in its operations is still accounted for as an operational asset, and not as a heritage asset. It is therefore accounted for as set out in the Summary of Accounting policies note paragraph 3.19. The current approach to Heritage assets in this Statement of Accounts is summarised in Note 31.

3.15 Intangible Assets

3.15.1 Expenditure on non-monetary assets that do not have physical substance but are controlled by the Authority as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Authority.

3.15.2 Intangible assets are measured initially at cost, and are carried on the Balance Sheet at their amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line in the CIES, as are any losses arising from impairment of the asset. Any gain or loss arising on the disposal of an intangible asset is posted to the Other Operating Expenditure line in the CIES.

3.15.3 Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and, if it is a sale over £10,000, the Capital Receipts Reserve.

3.16 Inventories and Long-Term Contracts

3.16.1 Inventories are included in the Balance Sheet at the lower of cost or net realisable value. The cost of inventories is assigned using the average costing formula.

3.16.2 Long Term Contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the value of works and services received under the contract during the financial year.

3.16 Leases

3.16.1 Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards of ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification. If an arrangement does not have the legal status of a lease but in substance conveys a right to use an asset in return for payment, and fulfilment of the arrangement is dependent on the use of specific assets, they are also accounted for under this policy.

3.16.2 The Authority as Lessee, Finance Leases: property, plant and equipment held under finance leases is recognised on the Balance Sheet at the start of the lease at either its fair value measured at the lease's inception or if lower, the present value of the minimum lease payments. The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Authority are added to the carrying amount of the asset, and any premia paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred. The lease payments are apportioned between a charge for the acquisition of the interest in the asset – which is used to write down the lease liability, and a finance charge which is debited to the Financing and Investment Income & Expenditure line in the CIES. Property, plant & equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life, assuming ownership of the asset does not transfer to the Authority at the end of the lease period. The Authority is not required to account for depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue funds towards the deemed capital investment in accordance with the Authority's Treasury Management Policy. Depreciation, revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital

Adjustment Account in the Movement in Reserves Statement for the difference between the two.

3.16.3 The Authority as Lessee, Operating Leases: rentals paid under operating leases are charged to the CIES as an expense of the services benefitting from use of the leased property, plant and equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments.

3.16.4 The Authority as Lessor, Finance Leases: where the Authority grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the start of the lease, the carrying amount of the asset in the Balance Sheet (whether Property, Plant & Equipment or Assets held for sale) is written off to the Other Operating Expenditure line in the CIES as part of the gain or loss on disposal. A gain, representing the Authority's net investment in the lease, is credited to the same line in the CIES also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease (long-term debtor) asset in the Balance Sheet. Lease rentals receivable are apportioned between a charge for the acquisition of the interest in the asset – which is used to write down the lease debtor, and finance income which is debited to the Financing and Investment Income & Expenditure line in the CIES. The gain credited to the CIES on disposal is not permitted by statute to increase the General Fund Balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are received, the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve. The written off value of disposals is not a charge against National Park Grant, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

3.16.5 The Authority as Lessor, Operating Leases where the Authority grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the CIES. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments. Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the asset and charged as an expense over the lease term on the same basis as the rental income.

3.18 Overheads and Support Services

3.18.1 The costs of overheads and support services are not recharged to those services that benefit from the supply or service, as this is how these services are reported in the internal management accounts, however the Authority does maintain an activity-based costing model which helps to inform what these charges would be, which supports our budget setting and determination of financial objectives for services.

3.19 Property, Plant & Equipment

3.19.1 Assets that have physical substance, are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and that are expected to be used for more than one financial year, are classified as Property, Plant & Equipment. Assets below the de minimis value of £10,000 are not introduced into the balance sheet unless they are part of a pooled system of assets.

3.19.2 Recognition: expenditure on the acquisition, creation or enhancement of Property, Plant & Equipment is capitalised on an accruals basis, provided that it is probable that the

future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure which maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

3.19.3 Measurement: Assets are initially measured at cost, comprising the purchase price, and any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The Authority does not capitalise borrowing costs incurred whilst assets are under construction. The cost of assets acquired other than by purchase is deemed to be fair value, unless the acquisition has no impact on cash flow, in which case, where an asset is exchanged, the cost of the acquisition is deemed to be the carrying amount of the asset given up in exchange. Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the CIES, unless the donation has been made conditionally, in which case until conditions are satisfied the gain is held in the Donated Assets Account. Where gains are credited to the CIES, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves statement. Assets are carried into the Balance Sheet using the following measurement bases:-

- infrastructure, community assets and assets under construction – depreciated historic cost.
- Surplus assets – the current value measurement base is fair value, estimated at highest and best use from a market participant's perspective.
- other assets – fair value, determined as the amount that would be paid for the asset in its existing use (existing use value = EUV).

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of fair value.

3.19.4 Revaluation: Assets included in the Balance Sheet at fair value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their fair value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the CIES where they arise from the reversal of a loss previously charged to a service. Where decreases in value are identified, and there is a balance of revaluation gains for the asset in the Revaluation Reserve, they are accounted for by writing down the carrying amount of the asset against that balance, up to the amount of the accumulated gains. Where decreases in value are identified, and there is no balance, or an insufficient balance, of revaluation gains for the asset in the Revaluation Reserve, they are accounted for by writing down the carrying amount of the asset against the relevant service line in the CIES. The Revaluation Reserve contains revaluation gains recognised since 1st April 2007 only, the date of its formal implementation. Gains arising before that date were consolidated into the Capital Adjustment Account.

3.19.5 Impairment: Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for this shortfall. Where decreases in value are identified, and there is a balance of revaluation gains for the asset in the Revaluation Reserve, they are accounted for by writing down the carrying amount of the asset against that balance, up to the amount of the accumulated gains. Where impairment losses are identified, and there is no balance, or an insufficient balance, of revaluation gains for the asset in the Revaluation Reserve, they are accounted for by writing down the carrying amount of the asset against the relevant service line in the CIES. Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line in the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

3.19.6 Depreciation: Depreciation is provided for on all Property, Plant & Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets which are not yet available for use (i.e. assets under construction). Depreciation is calculated on a reducing balance basis as follows:-

Type of Fixed Asset	Depreciation Period
Land & Community assets	Nil
Furniture & Equipment	over the life of the asset – 5-10 years; computer hardware 3 years
Vehicles	over the life of the asset – 6-20 years
Car Parks	over the life of the asset – 15-20 years
Buildings	over the life of the asset – 60 years, unless the valuer indicates a shorter asset life.
Intangible Assets	over the life of the asset – 5 years
Surplus Assets	Surplus assets are usually Buildings, so they share the same 60-year asset life, unless the valuer indicates a shorter asset life.
Infrastructure Assets	over the life of the asset – 60 years, unless a shorter asset life is warranted as a result of applying a component accounting approach

Where an item of Property, Plant & Equipment has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately. Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

3.19.7 Disposals and Non-current Assets Held for Sale: When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is re-classified as an Asset Held for Sale. The asset is re-valued immediately before re-classification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the CIES. Gains in fair value are recognised only up to the amount of any previous losses in the Surplus or Deficit on Provision of Services. Depreciation is not charged on Assets Held for Sale. If assets no longer meet the criteria to be classified as Assets Held for Sale, they are re-classified back to non-current assets and valued at the lower of their carrying amount before they were classified as held for sale (adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as Held for Sale) and their recoverable amount at the date of the decision that the criteria were not met. Assets that are to be scrapped are not re-classified as Assets Held for Sale.

3.19.8 Where an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the Other Operating Expenditure line in the CIES as part of the gain or loss on disposal. Receipts from disposals are credited to the same line in the CIES (i.e. netted off). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account. The written off value of disposals is not a charge against National Park Grant, as the cost of fixed assets is fully provided for under separate Local Authority arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

3.19.9 Amounts received for a disposal in excess of £10,000, or where the asset has been previously capitalised, are categorised as capital receipts and are credited to the Capital Receipts Reserve, available only for new capital investment or set aside to reduce the Authority's underlying need to borrow (the capital financing requirement). Receipts are

appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

3.20 Provisions, Contingent Liabilities and Contingent Assets

3.20.1 Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the CIES in the year that the Authority becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation. When payments are eventually made they are charged to the provision carried in the Balance Sheet. If the provision proves not to be required, the provision is reversed and credited back to the CIES. Income potentially recoverable from a third party which would offset the provision is only recognised if it is virtually certain to be received.

3.20.2 A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority. Contingent liabilities are not recognised in the Balance Sheet but are disclosed in a note to the accounts. Where the event might give rise to an asset (i.e. a contingent asset) these are not recognised in the Balance Sheet but are disclosed in a note to the accounts only where it is probable that there will be an inflow of economic benefits or service potential.

3.21 Reserves

3.21.1 The Authority sets aside specific amounts as reserves for future National Park purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund Balance in the Movement in Reserves statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the CIES. The reserve is then transferred back in to the General Fund Balance in the Movement in Reserves Statement so that there is no net charge against National Park Grant for the expenditure. Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement and employee benefits and do not represent usable resources for the Authority.

3.22 Revenue Expenditure Funded from Capital Under Statute

3.22.1 Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the CIES. Where the Authority has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged so that there is no impact on the National Park Grant.

3.23 VAT

3.23.1 VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

4. Comprehensive Income and Expenditure Statement

2019/20				2020/21			
Gross Expenditure	Income	Net Expenditure		Gross Expenditure	Income	Net Expenditure	
£	£	£		£	£	£	
644,524	(41,926)	602,598	Conservation of the Natural Environment	512,890	(18,702)	494,188	
77,278	(27,344)	49,934	Natural Environment & Rural Economy	84,397	(47,758)	36,639	
656,106	(483,819)	172,287	Woodlands	567,219	(449,571)	117,648	
5,817,682	(5,355,443)	462,239	Estates Management	5,870,037	(5,568,022)	302,015	
7,195,590	(5,908,532)	1,287,058	Conservation & Environment Projects	7,034,543	(6,084,053)	950,490	
			Conservation of Cultural Heritage				
251,642	(5,850)	245,792	Historic Buildings & Village Management	222,924	(1,004)	221,920	
71,383	(8,621)	62,762	Archaeology	63,297	(11,942)	51,355	
0	0	0	Cultural Heritage Projects	0	0	0	
323,025	(14,471)	308,554		286,221	(12,946)	273,275	
			Recreation Management & Transport				
317,078	(266,927)	50,151	Cycle Hire	261,764	(214,962)	46,802	
617,932	(74,562)	543,370	Access, Walking & Riding Routes	420,238	(53,731)	366,507	
265,800	(448,340)	(182,540)	Car Parks & Concessions	263,109	(501,197)	(238,088)	
226,536	(15,508)	211,028	Toilets	221,206	(23,896)	197,310	
100,530	(146,039)	(45,509)	Campsites, Hostels & Barns	81,301	(107,952)	(26,651)	
80,994	(400)	80,594	Recreation & Transport Projects	68,975	(300)	68,675	
1,608,870	(951,776)	657,094		1,316,593	(902,038)	414,555	
			Promoting Understanding				
916,954	(533,403)	383,551	Visitor Centres	588,709	(317,894)	270,815	
261,743	(645)	261,098	Communications and Design Services	250,574	(125)	250,449	
524	0	524	Outreach	449	0	449	
325,772	(306,097)	19,675	Promoting Understanding Projects	325,402	(258,797)	66,605	
1,504,993	(840,145)	664,848		1,165,134	(576,816)	588,318	
			Rangers, Estates Service & Volunteers				
1,096,490	(284,920)	811,570	Rangers	970,290	(234,395)	735,895	
171,923	(44,814)	127,109	Countryside Volunteers	184,072	(28,915)	155,157	
229,224	(17)	229,207	Property Team	208,255	0	208,255	
199,297	(28,062)	171,235	Estates Workers	212,216	(55,501)	156,715	
1,696,934	(357,813)	1,339,121		1,574,833	(318,811)	1,256,022	

2019/20		
Gross Expenditure	Income	Net Expenditure
1,007,234	(311,146)	696,088
1,007,234	(311,146)	696,088
175,698	(12)	175,686
433,416	0	433,416
186,205	(58,881)	127,324
795,319	(58,893)	736,426
315,562	(46,775)	268,787
294,006	(11,842)	282,164
287,724	(565)	287,159
749,964	(12,785)	737,179
526,186	(13,593)	512,593
324,848	(5,679)	319,169
177,957	(1,808)	176,149
273,997	(10,642)	263,355
8,669	0	8,669
0	(126,000)	(126,000)
2,958,913	(229,689)	2,729,224
17,090,878	(8,672,465)	8,418,413
8,839	0	8,839
530,693	(70,966)	459,727
0	0	0
0	(6,907,866)	(6,907,866)
17,630,410	(15,651,297)	1,979,113
0	(401,525)	(401,525)
0	(8,517,809)	(8,517,809)
0	(8,919,334)	(8,919,334)
17,630,410	(24,570,631)	(6,940,221)

Comprehensive Income & Expenditure Account

(Continued)

Development Planning

Development Planning

Forward Planning & Communities

Planning Policy

Strategy

Community Development

Corporate Management & Support Services

Headquarters Building

Legal Services

Democratic Services & Members

Information Management

Customer & Business Support Team

Finance

Corporate Management

Human Resources

Non-Distributed Costs

Past Service Cost (Gain)

Total Cost of Services

Other Operating Expenditure (Note 8)

Financing and Investment Income (Note 9)

Surplus or deficit on discontinued operations (Note 22)

National Park Grant, non-specific grant and capital income (Note 10)

(Surplus) or Deficit on Provision of Services

(Surplus) or deficit on revaluation of Property, Plant & Equipment assets

Actuarial (gains) losses on pension assets / liabilities

Other Comprehensive (Income) Expenditure (Note 5)

Total Comprehensive (Income) Expenditure

2020/21		
Gross Expenditure	Income	Net Expenditure
826,518	(341,280)	485,238
826,518	(341,280)	485,238
147,646	(1,009)	146,637
342,422	0	342,422
202,673	(475)	202,198
692,741	(1,484)	691,257
276,980	(36,990)	239,990
287,423	(29,981)	257,442
246,924	(562)	246,362
738,880	(14,015)	724,865
449,663	(9,912)	439,751
324,095	0	324,095
183,070	(1,622)	181,448
231,900	(6,095)	225,805
78,946	0	78,946
0	0	0
2,817,881	(99,177)	2,718,704
15,714,464	(8,336,605)	7,377,859
78,703	0	78,703
346,409	(25,407)	321,002
0	0	0
0	(6,864,826)	(6,864,826)
16,139,576	(15,226,838)	912,738
0	12,330	12,330
0	7,743,688	7,743,688
0	7,756,018	7,756,018
16,139,576	(7,470,820)	8,668,756

5. Movement in Reserves Statement 2020/21

	General Fund Balance	Capital Receipts Reserve	Total Usable Reserves	Un-usable Reserves	Total Authority Reserves
	£	£	£	£	£
Balance at 31st March 2020	5,116,798	1,292,693	6,409,491	5,463,377	11,872,870
<u>Movement in reserves during 2020/21 year</u>					
Total Comprehensive (Expenditure) & Income	(912,738)	0	(912,738)	(7,756,018)	(8,668,756)
Adjustments between accounting basis & funding basis under regulations (Note 6)	1,522,947	(415,938)	1,107,009	(1,107,009)	0
Net Increase (Decrease) in 2020/21	610,209	(415,938)	194,271	(8,863,027)	(8,668,756)
Balance at 31st March 2021	5,727,007	876,755	6,603,762	(3,399,650)	3,204,112

Previous Year 2019/20

	General Fund Balance	Capital Receipts Reserve	Total Usable Reserves	Un-usable Reserves	Total Authority Reserves
	£	£	£	£	£
Balance at 31st March 2019	5,005,458	1,363,897	6,369,355	(1,436,710)	4,932,645
<u>Movement in reserves during 2019/20 year</u>					
Total Comprehensive (Expenditure) & Income	(1,979,113)	0	(1,979,113)	8,919,334	6,940,221
Adjustments between accounting basis & funding basis under regulations (Note 6)	2,090,453	(71,204)	2,019,249	(2,019,249)	0
Net Increase (Decrease) in 2019/20	111,340	(71,204)	40,136	6,900,085	6,940,221
Balance at 31st March 2020	5,116,798	1,292,693	6,409,491	5,463,375	11,872,866

6. Balance Sheet as at 31st March 2021

2019/20 £		Notes	2020/21 £
	Property, Plant & Equipment		
19,552,981	- Land & Buildings	11	18,588,135
1,001,397	- Vehicles, Plant & Equipment	11	1,256,870
196,521	Intangible Assets	12	159,402
0	Long Term Investments		0
0	Long Term Debtors		0
20,750,899	Total Long Term Assets		20,004,407
324,182	Inventories	13	248,441
3,780,053	Short Term Debtors	14	4,756,227
0	Assets held for Sale	16	985,991
5,004,129	Cash & Cash Equivalents	15	3,523,242
9,108,364	Total Current Assets		9,513,901
0	Cash & Cash Equivalents	15	0
(28,278)	Short Term Borrowing	35	(29,623)
(1,863,142)	Short Term Creditors	17	(1,214,264)
(319,063)	Accumulated Absences	20	(439,422)
(2,210,483)	Total Current Liabilities		(1,683,309)
(391,664)	Long Term Borrowing	35	(362,040)
(13,807,000)	Other Long Term Liabilities	32	(22,645,000)
(1,577,250)	Grants Receipt in Advance	26	(1,623,848)
(15,775,914)	Total Long Term Liabilities		(24,630,888)
11,872,866	TOTAL NET ASSETS		3,204,111
	Financed by:		
	<u>Usable Reserves</u>		
351,703	General Reserve		221,690
109,261	Restricted Funds	7	49,931
4,655,834	Specific Reserves	7	5,455,389
5,116,798	General Fund Balance	1	5,727,010
1,292,693	Capital Receipts Reserve	19	876,755
6,409,491			6,603,765
	<u>Unusable Reserves</u>		
8,312,614	Revaluation Reserve	20	8,041,236
11,276,824	Capital Adjustment Account	20	11,643,532
(13,807,000)	Pensions' Reserve	20	(22,645,000)
(319,063)	Accumulated Absences Account	20	(439,422)
5,463,375			(3,399,654)
11,872,866	Total Reserves		3,204,111

7. Cashflow Statement

2019/20		2020/21
£		£
	<u>Operating Activities</u>	
(305,925)	Rents	(296,218)
(1,054,620)	Charges for Goods and Services	(1,438,678)
(6,399,114)	Grants and Partnership Income	(5,690,903)
(6,698,847)	National Park Grant and Levies	(6,698,847)
(70,966)	Interest Received	(25,406)
0	Discontinued Operations	0
(14,529,472)	Cash Inflows	(14,150,052)
7,890,943	Employment Costs	7,715,936
5,953,480	Payments for Goods and Services	6,916,028
163,063	Other Costs	184,388
20,693	Interest Paid	19,409
0	Discontinued Operations	0
14,028,179	Cash Outflows	14,835,761
(501,293)	Operating Activities Net Cash Flow	685,709
	<u>Investing Activities</u>	
673,072	Purchase of Property, plant and equipment and intangible assets	1,039,852
0	Purchase of Investments	0
(7,907)	Sale of Property, plant and equipment and intangible assets	(106,973)
(209,019)	Capital Grants received	(165,980)
0	Discontinued Operations	0
456,146	Investing Activities Net Cash Flow	766,899
	<u>Financing Activities (Note 38)</u>	
26,995	Repayments of amounts borrowed	28,279
0	New Loans	0
0	Discontinued Operations	0
26,995	Financing Activities Net Cash Flow	28,279
(18,152)	Net (Increase) Decrease in Cash and Cash equivalents	1,480,887
4,985,977	Cash and Cash Equivalents at the beginning of the Reporting Period (Note 15)	5,004,129
18,152	Net Increase (Decrease) in Cash and Cash equivalents as above	(1,480,887)
5,004,129	Cash and Cash Equivalents at the end of the Reporting Period (Note 15)	3,523,242

8. Notes to the Accounts

Note 1. Expenditure and Funding Analysis

2019/20				2020/21		
Net Expenditure chargeable to the General Fund	Adjustments between the Funding and Accounting Basis	Net Expenditure in the Comprehensive Income and Expenditure Statement		Net Expenditure chargeable to the General Fund	Adjustments between the Funding and Accounting Basis (See Note 21)	Net Expenditure in the Comprehensive Income and Expenditure Statement
1,045,452	241,606	1,287,058	Conservation of the Natural Environment	789,082	161,408	950,490
258,289	50,265	308,554	Conservation of the Cultural Heritage	243,102	30,173	273,275
289,731	367,363	657,094	Recreation Mgt & Transport	447,810	46,642	494,452
515,554	149,294	664,848	Promoting Understanding	521,135	67,182	588,317
1,057,825	281,296	1,339,121	Rangers, Estates Services & Volunteers	1,114,394	141,628	1,256,022
545,241	150,847	696,088	Development Control	405,865	79,373	485,238
624,541	111,885	736,426	Forward Planning & Communities	629,201	62,056	691,257
2,517,361	211,863	2,729,224	Corporate Management & Support Services	2,666,685	(27,877)	2,638,808
6,853,994	1,564,419	8,418,413	Net Cost of Services	6,817,274	560,585	7,377,859
(6,965,334)	526,034	(6,439,300)	Other Income and Expenditure	(7,427,483)	962,362	(6,465,121)
(111,340)	2,090,453	1,979,113	(Surplus) or Deficit	(610,209)	1,522,947	912,738
5,005,458			Opening General Fund Balance	5,116,798		
111,340			Surplus (Deficit) on General Fund	610,209		
5,116,798			Closing General Fund Balance at 31 st March	5,806,913		

Note 2 Critical Judgements in applying Accounting Policies & Assumptions made about the future and other major sources of estimation uncertainty

In applying the accounting policies set out in Section 3, the Authority has to make certain judgements about complex transactions or those involving uncertainty about future events, and their potential impact on the amounts recognised in the financial statements. The Authority believes there are no judgements made arising from its application of accounting policies which require disclosure.

The National Park Grant, the principal funding source for the Authority, has been confirmed for the 2021/22 financial year only, with the settlement being the same in cash terms as the 2019/20 figure; nonetheless with agreed savings and other measures the 2021/22 revenue budget has been approved by the Authority and is a balanced budget; but there remain concerns over the level of grant beyond this year, and what assumptions can be made in forward financial planning. The Authority's net liability to pay pensions depends on a number of complex judgements, e.g. the discount rate used, the rate of wages' inflation, changes in retirement ages, mortality rates and the return on pension fund assets. These judgements are made by the actuaries engaged by Derbyshire County Council to advise on the Pension Fund, within statutory guidelines. Note 32 contains more information on the assumptions made and the impact on the accounts. The estimated pensions' liability as at 31/03/21 is £22.645m, and estimates of the liability in the last five years have ranged between £14.652m and £22.645m.

Note 3 Material Items of Income and Expenditure

The Narrative Report helps to explain a number of variances from the previous year where the figures are materially different, but there are no significant items meriting specific disclosure.

Note 4 Events after the Balance Sheet Date

The Chief Finance Officer authorised these Statement of Accounts for issue on 29th July 2021 and the audited accounts were reported to the Authority for approval on the 12th November 2021. Events taking place after this date will not be reflected in the financial statements or notes. Events which have occurred since the Balance Sheet date (31/03/21) and up to the authorisation of the accounts (12th November 2021) have been considered. These events are of two kinds:- either "adjusting events" (events arising relating to conditions which existed at the Balance Sheet date which materially affect the amounts included in the accounts) or "non-adjusting events" (events arising relating to conditions which arose after the Balance Sheet which are material, and for which disclosure is required for the purposes of fair presentation). There are no such events to report.

Note 5 Other Comprehensive Expenditure & Income

2019/20		2020/21
£		£
(401,525)	(Surplus) Deficit arising on revaluation of non-current assets	12,330
(8,456,000)	Actuarial (Gain) Loss on pension fund assets and liabilities	7,696,000
(61,809)	Other – difference between actuarial and actual charge against government grant	47,688
<u>(8,919,334)</u>	Total	<u>7,756,018</u>

Note 6 Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments made for items included or not included in the Statement of Comprehensive Income and Expenditure required by accounting standards, in order to understand the total Income and Expenditure which is required to be reported by Local Authorities as required by statute.

<u>2020/21</u>	General Fund	Capital Receipts Reserve	Un-usable Reserves
	£	£	£
Adjustments to Revenue Resources			
Pension costs – removal of accrual of full pension costs as reported on an actuarial basis under IAS19	2,274,000		(2,274,000)
Pension costs - replacement by employers actual paid contributions in year	(1,179,688)		1,179,688
Holiday Pay – removal of accrual for holiday pay costs leaving actual pay costs paid in year	120,359		(120,359)
Reversal of entries in relation to depreciation and impairment of non-current assets	620,291		(620,291)
Reversal of entries - revaluation gain (loss) on Property, Plant & Equipment	6,000		(6,000)
Reversal of entries - amortisation of Intangible assets	39,304		(39,304)
Reversal of entries for carrying value of non-current assets as part of gain / loss no disposal	181,876		(181,876)
Total Adjustments to Revenue Resources	2,062,142	0	(2,062,142)
Adjustments between Revenue & Capital Resources			
Transfer of non-current asset sale proceeds to the Capital Receipts Reserve	(103,173)	103,173	0
Statutory provision for the repayment of debt	(143,126)		143,126
Capital Expenditure financed from revenue balances	(126,908)		47,011
Total Adjustments between Revenue & Capital Resources	(373,206)	103,173	270,033
Adjustments to Capital Resources			
Use of the Capital Receipts Reserve to finance capital expenditure		(519,111)	519,111
Application of capital grants to finance capital expenditure	(165,989)		165,989
Total Adjustments to Capital Resources	(165,989)	(519,111)	685,100
Total Adjustments	1,522,947	(415,938)	(1,107,009)

The corresponding comparatives for the previous year are shown as follows:-

2019/20	General Fund	Capital Receipts Reserve	Un-usable Reserves
	£	£	£
Adjustments to Revenue Resources			
Pension costs – removal of accrual of full pension costs as reported on an actuarial basis under IAS19	2,960,000		(2,960,000)
Pension costs - replacement by employers actual paid contributions in year	(1,100,191)		1,100,191
Holiday Pay – removal of accrual for holiday pay costs leaving actual pay costs paid in year	44,677		(44,677)
Reversal of entries in relation to depreciation and impairment of non-current assets	629,589		(629,589)
Reversal of entries - revaluation gain (loss) on Property, Plant & Equipment	76,964		(76,964)
Reversal of entries - amortisation of Intangible assets	47,006		(47,006)
Reversal of entries for carrying value of non-current assets as part of gain / loss on disposal	16,746		(16,746)
Total Adjustments to Revenue Resources	2,674,791		(2,674,791)
Adjustments between Revenue & Capital Resources			
Transfer of non-current asset sale proceeds to the Capital Receipts Reserve	(7,907)	7,907	(0)
Statutory provision for the repayment of debt	(106,165)		106,165
Capital Expenditure financed from revenue balances	(261,247)		261,247
Total Adjustments between Revenue & Capital Resources	(375,319)	7,907	367,412
Adjustments to Capital Resources			
Use of the Capital Receipts Reserve to finance capital expenditure		(79,111)	79,111
Application of capital grants to finance capital expenditure	(209,019)		209,019
Total Adjustments to Capital Resources	(209,019)	(79,111)	288,130
Total Adjustments	2,090,453	(71,204)	(2,019,249)

Note 7 Earmarked Reserves and Transfers to and from the Reserves

This note sets out the amount set aside from, and allocated to, the General Fund in earmarked reserves to provide financing for future expenditure plans. The Authority also administers Restricted Funds made up of donations or bequests, expended according to the wishes of the donor, or funds which have a legal restriction on their use.

Earmarked Reserves

Reserve	Balance at 31st March 2019 £	Transfers Out 2019/20 £	Transfers In 2019/20 £	Balance at 31st March 2020 £	Transfers Out 2020/21 £	Transfers In 2020/21 £	Balance at 31st March 2021 £
Minerals Reserve	539,959			539,959	(39,959)	35,338	535,338
Reducing Resource / Restructuring Reserve	61,052			61,052			61,052
ICT Reserve	199,816	(3,500)		196,316		35,000	231,316
Warslow Reserve	0		7,700	7,700		8,475	16,175
North Lees Reserve	101,946		12,345	114,291	(24,291)		90,000
Minor Properties Reserve	18,045			18,045			18,045
Conservation Acquisitions Reserve	19,000			19,000	(19,000)		0
Visitor Centre Reserve	0			0			0
Aldern House Reserve	84,549	(9,011)		75,538	(5,538)	25,232	95,232
Design Reserve	42,106			42,106			42,106
Forestry Reserve	23,140			23,140	(13,009)		10,131
Trail Reserve	419,910		27,300	447,210	(42,106)		405,104
Vehicle Maintenance Reserve	18,009			18,009			18,009
Planned Maintenance Reserve	21,545			21,545	(10,000)	107,066	118,611
Car Park Reserve	36,901	(27,000)		9,901		21,764	31,665
Cycle Hire Reserve	90,771			90,771	(40,771)		50,000
Covid 19 Reserve	0		481,900	481,900		605,286	1,087,186
Matched Funding Reserve	1,271,341	(187,176)	354,000	1,438,165	(266,546)	58,000	1,229,619
Slippage Reserve	1,280,998	(888,162)	658,350	1,051,186	(816,779)	952,393	1,186,800
VAT Reserve	0			0		60,000	60,000
Resilience Reserve	0			0		169,000	169,000
Total Earmarked Reserves	4,229,088	(1,114,849)	1,541,595	4,655,834	(1,277,999)	2,077,554	5,455,389

Restricted Reserves

Reserve	Balance at 31st March 2019 £	Transfers Out 2019/20 £	Transfers In 2019/20 £	Balance at 31st March 2020 £	Transfers Out 2020/12 £	Transfers In 2020/21 £	Balance at 31st March 2021 £
Cyril Bennett Bequest	9,105	(677)		8,428	(8,428)		0
Graham Attridge Bequest	646	(646)		0			0
Sheila Streek Bequest	36,020	(36,020)		0			0
Margaret Nicholls Bequest	3,000			3,000			3,000
Memorial Landscape Fund	1,934			1,934			1,934
Alan Beardsley Memorial Fund	12,000	(1,296)		10,704	(1,364)		9,340
Dr J Disney Bequest	0		33,157	33,157			33,157
Restoration Bond	4,225	(4,225)		0			0
Friends of Losehill Hall	2,500			2,500			2,500
Section 106 Funds	49,538			49,538	(49,538)		0
Moss Rake East Restoration Bond	0			0			0
Total Restricted Funds	118,968	(42,864)	33,157	109,261	(59,330)	0	49,931

Total Transfers

(1,157,713)

1,574,752

(1,337,329)

2,077,554

Net Increase (Decrease) in Earmarked Reserves

417,039

740,225

Note 8 Other Operating Expenditure

2019/20		2020/21
£		£
0	Write Down of carrying amount of asset to fair value as a result of transfer to asset held for sale category	0
8,839	(Gains) Losses - disposal of non-current assets	78,703
8,839	Total	78,703

Note 9 Financing and Investment Income and expenditure

2019/20		2020/21
£		£
20,693	Interest payable and similar charges	19,409
510,000	Pensions' interest cost and expected return on pensions' assets	327,000
(70,966)	Interest receivable and similar income	(25,406)
459,727	Total	321,003

Note 10 National Park Grant, non-specific and capital grant income

2019/20		2020/21
£		£
6,698,847	National Park Grant (DEFRA)	6,698,847
0	Non-specific grant income	0
<i><u>Capital Grants</u></i>		
0	European Life Grant Aid, Moorlife 2020	0
25,463	Natural England	15,906
182,231	Rural Development Programme	150,083
0	Heritage Lottery Fund	0
0	Donated Property	0
1,325	Other Capital Grants each under £10,000	0
209,019	Total Capital Grants	165,989
6,907,866	Total	6,864,836

Note 11 Property, plant & Equipment – Movements on Balances

The Authority is a major landowner and its principal assets comprise woodlands, tenanted farms, car parks, toilets, cycle hire centres, Visitor Centres and a headquarters building. The Authority's Intangible assets comprise only purchased software. The Authority's network of trails along disused railway lines are regarded as infrastructure assets.

2021/20	Land & Buildings	Vehicles, plant, equipment	Community Assets	Infra-structure Assets	Surplus Assets	Total
Cost or Valuation	£	£	£	£	£	£
Gross Book Value at 1st April 2020	17,052,765	3,175,144	2,027,507	1,717,674	1,262,972	25,236,062
Additions	160,368	468,483	212,210	256,053	0	1,097,114
Donations	0	0	0	0	0	0
Revaluation increases (decreases) recognised in the Revaluation Reserve	(12,330)		0	0	0	(12,330)
Revaluation increases (decreases) recognised in the Surplus/Deficit on the Provision of Services	(6,000)		0	0	0	(6,000)
De-recognition: disposals	(160,956)	(302,904)	0	0	0	(463,860)
De-recognition: other	0	0	0	0	0	0
Assets re-classified (to) from Held for Sale / surplus assets	0	0	0	0	(1,191,299)	(1,191,299)
Other Movements – accumulated depreciation w/o on revaluation	0	0	0	0	0	0
Gross Book Value at 31st March 2021	17,033,847	3,340,723	2,239,717	1,973,727	71,673	24,659,687
Accumulated depreciation and impairment At 1st April 2020	(1,410,585)	(2,173,747)	(146,865)	(745,698)	(204,789)	(4,681,684)
Depreciation Charge	(370,345)	(158,314)	(33,711)	(55,857)	(2,063)	(620,290)
Impairment Charge	0	0	0	0	0	0
Depreciation written out to the Revaluation Reserve	0	0	0	0	0	0
Depreciation written out to the Surplus/deficit on the Provision of Services	0	0	0	0	0	0
Impairments recognised in the Revaluation Reserve	0	0	0	0	0	0
Impairments recognised in the Surplus/deficit on the Provision of Services	0	0	0	0	0	0
Re-classifications	0	0	0	0	205,309	205,309
De-recognition - disposals	33,775	248,209	0	0	0	281,984
Accumulated depreciation & impairment at 31st March 2021	(1,747,155)	(2,083,852)	(180,576)	(801,555)	(1,543)	(4,814,681)
<i>Net Book Value 31 March 2020</i>	<i>15,642,180</i>	<i>1,001,397</i>	<i>1,880,642</i>	<i>971,976</i>	<i>1,058,183</i>	<i>20,554,378</i>
Net Book Value at 31st March 2021	15,286,692	1,256,871	2,059,141	1,172,172	70,130	19,845,006
At Historical Cost As at 31/03/2021	7,924,986	-	-	-	71,758	
Fair Value Movement 2020/21	355,488				988,054	
Fair Value Movement 2019/20	227,851	-	-	-	(272)	
Fair Value Movement 2018/19	916,604	-	-	-	(280)	
Fair Value Movement 2017/18	(1,414,769)	-	-	-	(93,575)	
Fair Value Movement 2016/17	268,961	-	-	-	(1,752)	
Fair Value - up to 2015/16	7,640,173	-	-	-	149,515	
Net Book Value at 31/03/2021	15,286,692	-	-	-	70,129	

Note 11 continued

2019/20	Land & Buildings	Vehicles, plant, equipment	Community Assets	Infra-structure Assets	Surplus Assets	Total
Cost or Valuation	£	£	£		£	£
Gross Book Value at 1 st April 2019	16,695,658	3,122,649	1,769,100	1,682,124	1,262,972	24,532,503
Additions	264,628	107,111	257,907	35,550	0	665,196
Donations	0	0	0	0	0	0
Revaluation increases (decreases) recognised in the Revaluation Reserve	401,525	0	0	0	0	401,525
Revaluation increases (decreases) recognised in the Surplus/Deficit on the Provision of Services	(76,964)	0	0	0	0	(76,964)
De-recognition: disposals	(0)	(54,613)	(0)	(0)	(0)	(54,613)
De-recognition: other	(2)	(3)	(0)	(0)	(0)	(5)
Assets re-classified (to) from Held for Sale / surplus assets	167,500	0	500	0	0	168,000
Other Movements – accumulated depreciation w/o on revaluation	(399,580)	0	0	0	0	(399,580)
Gross Book Value at 31st March 2020	17,052,765	3,175,144	2,027,507	1,717,674	1,262,972	25,236,062
Accumulated depreciation and impairment	(1,442,618)	(2,050,664)	(123,829)	(685,606)	(188,327)	(4,491,044)
At 1 st April 2019						
Depreciation Charge	(367,547)	(162,451)	(23,036)	(60,092)	(16,462)	(629,588)
Impairment Charge	0	0	0	0	0	(0)
Depreciation written out to the Revaluation Reserve	140,465	0	0	0	0	140,465
Depreciation written out to the Surplus/deficit on the Provision of Services	259,115	0	0	0	0	259,115
Impairments recognised in the Revaluation Reserve	0	0	0	0	0	0
Impairments recognised in the Surplus/deficit on the Provision of Services	0	0	0	0	0	0
Re-classifications	0	0	0	0	0	0
De-recognition - disposals	0	39,368	0	0	0	39,368
Accumulated depreciation & impairment at 31st March 2020	(1,410,585)	(2,173,747)	(146,865)	(745,698)	(204,789)	(4,681,684)
<i>Net Book Value 31 March 2019</i>	<i>15,253,040</i>	<i>1,071,985</i>	<i>1,645,271</i>	<i>996,518</i>	<i>1,074,645</i>	20,041,459
Net Book Value at 31st March 2020	15,642,180	1,001,397	1,880,642	971,976	1,058,183	20,554,378

Effects of Changes in Estimates

There are no material effects arising from changes in accounting estimates for residual values, useful lives or depreciation methods. The impact of Covid 19 on property values, if any ensues, is not yet capable of estimation.

Revaluations

The Authority's property shown in the Land & Buildings column has been valued as at 31st March 2021 by the District Valuer. The valuations are in accordance with the CIPFA Code of Practice and the relevant sections of the Royal Institute of Chartered Surveyors Appraisal and Valuation Manual. The Authority values these assets over a five-year rolling programme, concentrating this year on Woodlands.

Impairments

There were no impairments this year.

Note 12 Intangible Assets

The Authority accounts for its software as intangible assets, at their historic purchase cost. The Authority does not capitalise internally generated assets. All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Authority. The useful life in all cases is 5 years unless a shorter asset life is more appropriate. The carrying amount of intangible assets is amortised on a reducing balance basis. The amortisation charge forms part of the charge to the Information Technology Support Service and is then absorbed as an overhead across all the service headings in the Net Expenditure of Services. It is not possible to quantify exactly how much of the amortisation is attributable to each service heading.

2019/20		2020/21
£		£
757,470	Gross carrying amounts at Start of Year	765,969
(522,442)	Accumulated amortisation to date	(569,448)
235,028	Net Carrying Amount at Start of Year	196,521
8,499	Additions	2,185
0	Assets reclassified as Held for Sale	0
0	Other disposals	0
0	Impairment losses recognised in the Surplus / Deficit on the Provision of Services	0
0	Reversals of past impairment losses written back to the Surplus / Deficit on the Provision of Services	0
(47,006)	Amortisation for the period	(39,304)
0	Other changes	0
196,521	Net carrying amount at end of year	159,402
<u>Comprising:</u>		
765,969	Gross carrying amounts	768,154
(569,448)	Accumulated amortisation	(608,752)
196,521		159,402

There are no intangible assets which are material to the financial statements requiring individual disclosure in this note. There are no contractual commitments for the acquisition of intangible assets which require individual disclosure in this note.

Note 13 Inventories

There is no work in progress. Stocks of publications & other items for resale are:-

31 March 2020		31 March 2021
£		£
280,913	Balance o/s at start of year	324,182
283,236	Purchases	15,906
(236,162)	Recognised as an expense in the year	(90,993)
(3,805)	Written off balances / Reversals of write offs in previous years	(655)
324,182	Balance o/s at year end	248,440

Note 14 Debtors

Debtors can be analysed as follows:

31 March 2020		31 March 2021
£		£
1,598,153	Central Government Bodies	3,196,911
24,345	Other Local Authorities	252,966
0	NHS Bodies	0
0	Public Corporations and Trading Funds	9,907
1,920,343	Bodies external to general government	1,327,389
0	Study Loans to staff	1,020
(31,988)	Less: Provision for Bad Debts	(31,967)
3,510,853	Total	4,756,226

Note 15 Cash and Cash Equivalents

Cash and Bank can be analysed as follows:

31 March 2020		31 March 2021
£		£
(221,349)	Bank current accounts	(489,585)
2,162	Cash held by the Authority	1,948
5,205,164	Deposits with North Yorks. County Council	4,010,879
4,985,977	Total	3,523,242

The above bank figures represent the value of the bank accounts on the accounting system. The bank statements show a different amount owing to timing differences, which are reconciled in the bank reconciliation process. At the end of each working day a transfer is made to and from the investment account, ensuring the bank accounts overall remain in credit by a small amount. The investment account represents deposits invested with North Yorkshire County Council on which interest is received. The amounts are invested daily, with surplus funds from the Authority's pooled bank accounts being transferred and invested in accordance with the Authority's Treasury Management Policy, leaving a small surplus balance in current accounts. The Authority's Short Term investments are all cash resources.

Note 16 Assets Held for Sale

An analysis of the Assets Held for Sale category within current assets is shown below.

2019/20		2020/21
£		£
169,500	Balance outstanding at start of year	0
0	Property, Plant & Equipment newly identified	985,991
0	Revaluation (losses) gains	0
0	Impairment losses	0
(168,000)	Property, Plant & Equipment declassified as held for sale	0
(1,500)	Assets sold	0
0	Balance outstanding at year end	985,991

Note 17 Creditors due within 12 months

Creditors can be analysed as follows:

31 March 2020		31 March 2021
£		£
125,452	Central Government Bodies	133,682
30,027	Other Local Authorities	26,684
0	NHS Bodies	0
0	Public Corporations and Trading Funds	0
1,707,663	Bodies external to general government	1,053,898
0	Provision for unpaid cheques	0
1,863,142	Total	1,214,264

Note 18 Provisions and Contingent Liabilities

There are no provisions or contingent liabilities. The Authority considers that it has made sufficient financial arrangements to cover estimates of potential liabilities which may arise not covered by the accounting definition. Financing for these potential liabilities is achieved within the usable earmarked reserves (Note 7).

Note 19 Capital Receipts Reserve

Movements in the Authority's usable reserves are detailed in the Movement in Reserves Statement and Note 7. The Capital Receipts Reserve, built up from the proceeds of the sale of fixed assets and available for use to finance capital expenditure, is as follows:-

2019/20		2020/21
£		£
1,363,897	Balance at 1 April	1,292,693
7,907	Receipts received in year	103,173
(79,111)	Receipts used to finance Capital Expenditure	(519,111)
1,292,693	Total	876,755

Note 20 Unusable Reserves

The Authority's unusable reserves are shown in full in the Balance Sheet.

The Revaluation Reserve records the accumulated gains on the Property, Plant & Equipment assets held by the Authority arising from increases in value, as a result of inflation or other factors, less any subsequent downward movements in value – impairments and/or depreciation. The balance on the reserve therefore represents the amount by which the current value of fixed assets carried in the Balance Sheet has been revalued above their depreciated historic cost. It is the Authority's policy to revalue 20% of total assets each year as a rolling programme over a five-year period and the account includes these changes, together with any written down value of assets which have been disposed of in the year.

2019/20		2020/21
£	Revaluation Reserve	£
8,099,851	Balance at 1 April	8,312,614
401,525	Upward revaluation of assets	0
0	Downward revaluation of assets & impairment losses not charged to the Surplus/Deficit on the Provision of Services	(12,330)
8,501,376	Surplus or deficit on revaluation of non-current assets not posted to the Surplus/Deficit on the Provision of Services	8,300,284
(187,262)	Difference between fair value depreciation and historical cost depreciation	(191,001)
(1,500)	Accumulated gains on assets sold or scrapped / Other	(68,047)
(188,762)	Amount written off to the Capital Adjustment Account	(259,048)
8,312,614	Balance at 31 March	8,041,236

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements on the one hand, for accounting for the consumption of non-current assets, and on the other hand, for the financing of the acquisition, construction or enhancement of those assets as required by statute. The Capital Adjustment Account is credited with the amount of capital expenditure financed from revenue, capital receipts and capital grants, together with the Minimum Revenue provision (the amount charged to the Income and Expenditure account to ensure that an appropriate level of financing is set aside for the repayment of the principal element of any borrowing outstanding). As assets are consumed, either by depreciation, impairment or disposal, the charge is made to this account as a debit.

2019/20	Capital Adjustment Account	2020/21
£		£
11,202,825	Balance at 1 April	11,276,826
	<i><u>Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income & Expenditure Statement (CIES)</u></i>	
(629,589)	Charges for depreciation of non-current assets	(620,291)
0	Charges for impairment of non-current assets	0
(76,963)	Revaluation (losses) gains on Property, Plant & Equipment	(6,000)
(47,006)	Amortisation of intangible assets	(39,304)
0	Revenue expenditure funded from capital under statute	0
(16,746)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	(181,876)
(770,304)		(847,471)
188,762	Adjusting amounts written out of the Revaluation Reserve	259,048
(581,542)	Net written out amount of the cost of non-current assets consumed in the year	(588,423)
	<i><u>Capital financing applied in the year:-</u></i>	
79,111	Use of the Capital Receipts Reserve to finance new capital expenditure	519,111
209,019	Capital grants and contributions credited to the CIES that have been applied to capital financing	165,979
106,166	Statutory provision for the financing of capital investment charged against the General Fund	143,125
261,247	Capital expenditure charged against the General Fund	126,914
655,543	Total Capital Financing applied in year	955,129
11,276,826	Balance at 31 March	11,643,532

The Pensions' Reserve absorbs the timing differences arising from the different arrangements, on the one hand for post-employment benefits, and on the other hand, for funding benefits in accordance with statute. The Authority accounts for post employment benefits in the Comprehensive Income & Expenditure Statement as the benefits are earned by employees accruing years of service, with the liabilities recognised updated to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. Statutory arrangements however require benefits to be financed at the rate the Authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions' Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Authority has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2019/20	Pensions' Reserve	2020/21
£		£
(20,465,000)	Balance at 1 April	(13,807,000)
8,456,000	Actuarial gains or (losses) on pensions assets and liabilities	(7,696,000)
(2,898,191)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	(2,321,688)
1,100,191	Employer's pension contributions and direct payments to pensioners payable in the year	1,179,688
(13,807,000)	Balance at 31st March	(22,645,000)

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward at 31st March. Statutory arrangements require that the impact on the General Fund Balance is neutralised by transfers to or from the Account.

2019/20	Accumulated Absences Account	2020/21
£		£
(274,386)	Balance at 1 April	(319,063)
274,386	Settlement or cancellation of accrual made at the end of the preceding year	319,063
(319,063)	Amounts accrued at the end of the current year	(439,422)
(44,677)	Amounts by which officer remuneration charged to the CIES on an accruals basis is different from remuneration chargeable on a salary basis in accordance with statutory requirements	(120,359)
(319,063)	Balance at 31st March	(439,422)

Note 21 Note to the Expenditure and Funding Analysis

Adjustments from the General Fund to arrive at the Expenditure and Funding Analysis Amounts

2020/21 £	Adjustments for Capital Purposes (Footnote 1)	Net change for the Pensions Adjustments (Footnote 2)	Other Differences (Footnote 3)	Total Adjustments
Conservation of the Natural Environment	(71,657)	201,921	31,144	161,408
Conservation of the Cultural Heritage	0	26,368	3,805	30,173
Recreation Mgt & Transport	(4,647)	42,840	8,458	46,651
Promoting Understanding	582	57,539	9,052	67,173
Rangers, Estates Services & Volunteers	249	122,346	19,034	141,629
Development Control	202	68,156	11,015	79,373
Forward Planning & Communities	0	54,196	7,860	62,056
Support Services	(251,815)	193,946	29,991	(27,878)
Net Cost of Services	(327,086)	767,312	120,359	560,585
Other Income & Expenditure: Expenditure and Funding Analysis	635,362	327,000	0	962,362
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	308,276	1,094,312	120,359	1,522,947

2019/20 £	Adjustments for Capital Purposes (Footnote 1)	Net change for the Pensions Adjustments (Footnote 2)	Other Differences (Footnote 3)	Total Adjustments
Conservation of the Natural Environment	(162,604)	392,842	11,368	241,606
Conservation of the Cultural Heritage	0	48,919	1,346	50,265
Recreation Mgt & Transport	269,836	94,070	3,457	367,363
Promoting Understanding	19,602	126,081	3,611	149,294
Rangers, Estates Services & Volunteers	41,973	232,545	6,778	281,296
Development Control	253	146,155	4,439	150,847
Forward Planning & Communities	0	108,960	2,925	111,885
Support Services	871	200,238	10,754	211,863
Net Cost of Services	169,931	1,349,810	44,678	1,564,419
Other Income & Expenditure: Expenditure and Funding Analysis	16,034	510,000	0	526,034
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	185,965	1,859,810	44,678	2,090,453

Footnote 1

Adjustments for Capital purposes: for the Net Cost of Services, this column adds in depreciation and impairment, and any revaluation gains and losses chargeable to the CIES. In respect of Other Income & Expenditure, this comprises adjustments not allowable under generally accepted accounting principles, either operating expenditure (See Note 8) – an adjustment for the gain or loss on the disposal of a non-current asset compared to its net book value; or a fair value adjustment; Financing & investment (see Note 9) – deductions for the statutory charges for capital financing (minimum revenue provision and other revenue contributions); and Taxation and non-specific grant income – the removal of capital grants.

Footnote 2

Adjustments for the removal of employers' pension cash contributions and the addition of employee benefit pensions' related expenditure and income: for the Net Cost of Services, this column removes the employer pension cash contributions made by the Authority as required by statute, and replaces with a current and past service cost figure assessed by the actuary. In respect of Other Income & Expenditure, this comprises the net interest cost of the defined benefit liability

Footnote 3

Other differences, in this case the adjustment reflecting the difference between staff salaries paid in cash during the year, and the adjustment required to reflect unused leave and flexi-hours carried forward by staff.

Expenditure and Income analysed by Nature

Expenditure	2019/20 £	2020/21 £
Employee expenses	9,285,429	8,603,608
Other service expenses	7,032,057	6,588,387
Capital accounting transactions	647,392	522,469
Interest Payments	530,693	346,409
Loss on the disposal of fixed asset	8,839	78,703
Total Expenditure	17,504,410	16,139,576
Income		
Fees, charges, and other service income	(2,247,113)	(1,795,473)
Grants	(4,526,583)	(3,139,455)
Government Grants	(8,618,802)	(10,255,843)
Donations	(61,833)	(10,661)
Interest & Investment Income	(70,966)	(25,406)
Gain on the disposal of fixed asset	0	0
Total Income	(15,525,297)	(15,226,838)
(Surplus) Deficit on the Provision of Services	1,979,113	912,738

Note 22 Acquired and Discontinued Operations

There were no acquisitions or discontinuation of operations during the year.

Note 23 Members' Allowances

The following amounts were paid to the 30 Members of the Peak District National Park Authority as allowances in the year ended 31st March 2020.

2019/20		2020/21
£		£
68,549	Basic Allowance	71,752
20,765	Special Responsibility Allowance	20,794
7,722	Travel and Subsistence	1,044
97,036	Total	93,590

Further information on Members' Allowances and payments to individual Members is published annually on our website, or can be obtained upon request from the Democratic and Legal Support Team, Aldern House, Baslow Rd, Bakewell, DE45 1AE (Telephone 01629 816200).

Note 24 Employee Remuneration

The number of employees whose remuneration in the year, excluding employer pension contributions, was £50,000 or more in bands of £5,000 were as follows:

Payment Range	Number of Employees	
	2019/20	2020/21
£50,000 - £54,999	1	1
£55,000 - £59,999	0	0
£60,000 - £64,999	2	2
£64,999 - £69,999	0	0
£70,000 - £74,999	0	0
£75,000 - £79,999	0	0
£80,000 - £84,999	0	0
£85,000 - £89,999	0	0
£90,000 - £94,999	1	1
£95,000 - £99,999	0	0

The remuneration for individual senior employees in this category is shown in the table below – with 2019/20 comparator payments shown in brackets alongside.

Job Title	Salary	Benefits in Kind	Subtotal	Employers Pension contributions	Total Remuneration
Chief Executive	£94,546 (£92,016)	£0 (£0)	£94,546 (£92,016)	£18,503 (£17,087)	£113,049 (£109,103)
Director of Commercial Development and Engagement	£64,156 (£61,509)	£0 (£0)	£64,156 (£61,509)	£12,555 (£11,408)	£76,711 (£72,917)
Director of Conservation and Planning	£64,156 (£62,439)	£0	£64,156 (£62,439)	£12,555 (£11,595)	£76,711 (£74,034)
Director of Corporate Strategy and Resources	£52,780 (£51,262)	£0 (£0)	£52,780 (£51,262)	£10,329 (£9,539)	£63,109 (£60,801)

During the year decisions relating to the termination of contracts of staff were as follows:-

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band		Total cost of exit packages in each band £	
	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21
£0-£20,000	0	10	0	1	0	11	0	46,150
£20,001-£40,000	0	0	0	0	0	0	0	0
£40,001 - £60,000	0	1	0	0	0	1	0	49,132
£60,001 - £80,000	0	0	0	0	0	0	0	0
Total	0	11	0	1	0	12	0	95,282

All voluntary termination of contracts were based on the Authority's Managing Change policy. All payments were calculated according to the statutory requirement with no enhancements.

Note 25 External Audit Cost

Fees paid to Mazars LLP for audit services were as follows:

	2019/20	2020/21
	£	£
External audit services as appointed auditor	16,181	19,727
Fees in respect of statutory inspection	0	0
Fees payable for certification of grant claims and returns	0	0
Fees payable in respect of any other services provided by the appointed auditor	0	0
Total	16,181	19,727

Note 26 Grant Income

The Authority credited the following grants, contributions and donated assets to the Comprehensive Income & Expenditure Statement in 2020/21, with amounts over £10,000 only shown:-

2019-20		2020-21
£		£
	<u>Revenue Grants Credited to Services</u>	
157,226	Rural Development Programme for England – Moors for the Future Project	79,069
17,171	Rural Development Programme for England – South West Peak Projects	58,882
0	Local Restrictions Support Grant	32,430
0	Coronavirus Job Retention Scheme	195,681
190,758	Dept of Culture, Media & Sport - Discover England Project	149,514
709,117	DEFRA – Environmental Stewardships / Moors for the Future Projects	1,851,192
17,446	MHCLG – Neighbourhood Planning Grants	0

15,023	Forestry Commission – Woodland Grants	11,000
118,964	Environment Agency – Moors for the Future / MoorLIFE Project	174,565
32,639	Natural England - Pennine Way Ranger	34,351
0	Natural England – Swallowmoss Rewetting Project	32,829
228,435	Natural England – Moors for the Future / MoorLIFE work	753,397
0	Peak District National Park Foundation – Conservation Projects	35,896
51,289	Heritage Lottery Fund – MFF Moor Business Project	0
637,628	Heritage Lottery Fund – South West Peak Project	401,331
41,710	RSPB - Moors for the Future / MoorLIFE work	16,398
0	Leader EU – Moors for the Future Project	43,155
20,000	Derbys. County Council – Rights of Way	20,000
0	City of Bradford MDC – Moors for the Future work	128,560
62,300	Sheffield City Council – Rights of Way Moors for the Future / MoorLIFE work	0
0	4 Other National Parks – Discover England Project	17,500
20,000	Tarmac Ltd – Conservation Volunteers Project	20,000
17,230	The Woodland Trust – Small Woodlands Creation Scheme	0
18,180	National Grid – Longdendale Landscape Enhancements	35,399
20,270	Esme Fairburn Foundation – South West Peak Project	0
0	Esme Fairburn Foundation – Moors for the Future work	23,079
	Sheffield Wildlife Trust – Moors for the Future Project	19,962
0	Private Landowners - Moors for the Future / MoorLIFE work	58,848
97,498	United Utilities – Joint Ranger Costs	95,617
325,718	United Utilities – Moors for the Future / MoorLIFE Project	169,680
50,369	Severn Trent Water - Joint Ranger Costs	51,376
349,053	Severn Trent Water – MFF/MoorLIFE Project	202,265
50,000	Severn Trent Water – Car Park	50,000
14,939	Severn Trent Water - Operating Costs at Upper Derwent Visitor Centre	18,289
37,340	Yorkshire Water - Joint Ranger Costs	36,360
290,897	Yorkshire Water - Moors for the Future / MoorLIFE Project	162,620
11,697	BMC - Moors for the Future / MoorLIFE Project	98,491
0	European Outdoor Conservation Award – Moors for the Future	21,250
16,822	National Trust – Moorland Discovery Project	0
50,826	National Trust - Moors for the Future / MoorLIFE Project	25,693
2,391,660	European Life Funding – MoorLIFE Project	1,255,960
22,990	OFGEM – Aldern House / Other Biomass Boilers	14,901
151,898	Other Revenue Grants each under £10,000	134,928
6,237,093	Total	6,530,469

The Authority may receive a number of grants, contributions and donations that are not yet recognised as income as they might have conditions attached to them that will require the monies or property to be returned to the giver. The items at year end are:-

2019-20		2020-21
£		£
	<u>Grants Received in Advance</u>	
16,917	English Heritage – Ecton Mine Project	17,403
0	Peak District National Park Foundation	41,856
227,480	National Grid - Longdendale Landscape Enhancements	325,981
0	Environment Agency – Warslow Moors Estate Restoration work	29,355
0	MOD – Warslow Moors Estate Restoration work	20,000
0	National Heritage Lottery Fund – South West Peak Project	27,091
0	Esmee Fairburn Foundation – Moors for the Future	96,089
12,000	Coldhouse Collective - Moors for the Future Project	0
98,176	British Mountaineering Council - Moors for the Future Project	0
18,137	National Trust – Moors for the Future Project / MoorLIFE Project	0
31,311	Environment Agency – Moors for the Future Project / MoorLIFE Project	44,042
11,367	RSPB – Moors for the Future Project / MoorLIFE Project	0
24,108	DEFRA – Moors for the Future Project / MoorLIFE Project	22,250
11,320	Yorkshire Wildlife Trust - Moors for the Future Project / MoorLIFE Project	11,320
40,000	Sheffield City Council – Moors for the Future Project / MoorLIFE Project	0
0	City of Bradford MBC – Moors for the Future Project	38,060
328,327	Severn Trent Water – Moors for the Future Project / MoorLIFE Project	195,408
280,803	Yorkshire Water – Moors for the Future Project / MoorLIFE Project	74,224
300,931	United Utilities – Moors for the Future / MoorLIFE Project	17,492
29,282	Visit England – Discover England Project	27,658
23,158	Derbyshire Environment Trust – South West Peak Project	23,158
114,411	Other Revenue Grants received in advance each under £10,000	569,804
1,577,250	Total	1,581,191
0	<u>Donated Assets Account</u>	0
0	Total	0

Note 27 Related Party Transactions

The Authority is required to disclose any material transactions with related parties that are not disclosed elsewhere in the accounts. The UK government, operating through the Department for the Environment, Food and Rural Affairs (DEFRA) and the Ministry of Housing, Communities & Local Government (MHCLG), has significant influence over the general operations of the Authority and is responsible for providing the statutory framework within which the Authority operates, provides the majority of funding in the form of grants, and prescribes the terms of many of the transactions that the Authority has with other parties.

The Authority engages in a variety of formal and informal partnerships, and may contribute to those organisations financially to help further National Park purposes. It does not have control of those bodies. The Authority is a Member of National Parks Partnerships LLP, a body constituted to further the sponsorship ambitions of National Parks, and the Chair of the Authority is the Member representative. The Chair of the Authority is also a Director of National Parks England Ltd, which is a company limited by guarantee furthering the interests of the English National Parks; the Authority has joint ownership with the other National Parks of this company. Three Authority Members are Trustees of the new Peak District Foundation charity, which is an independent registered charity with the principal aim being to raise funds for the Peak District National Park. The Authority is a member of the UK National Parks Charity Foundation (a body constituted under the Charity Commission) and the Chief Executive Officer is a trustee and Chair of the Foundation. The Authority has no other involvement with related parties with joint control or significant influence, subsidiaries, associates, or joint ventures. All Members and Chief Officers of the Authority are deemed to be key management personnel and are required to disclose any financial transactions with the Authority. These exclude those received as part of normal conditions of employment or approved duties. Any qualifying financial transactions must be disclosed in the Members' Register of Financial and Other Interests which is open to public inspection; this disclosure also applies to their involvement with entities which they may have significant influence over. One Member's spouse charged the Authority for Health and Safety Training totalling £1,928 during the year. One Member has a writing business to which the Authority paid £160 for publications during the year. In summary, during the normal course of business, the following transactions were made between the Authority and other related parties:

	Income	Outstanding	Expenditure	Outstanding
	£	£	£	£
Government Bodies – other	3,268,971	2,650,936	0	0
Other Local Authorities	164,153	141,088	192,780	64,409
Other National Parks	73,439	14,211	27,191	10,369
National Parks Partnership LLP	2,500	0	10,000	0
National Parks England	0	0	21,378	0
Rural Development Funds	288,034	160,381	0	0
European Funds	1,299,115	379,387	0	0
Water companies	777,032	464,275	67,629	5,145
Lottery	401,331	114,266	0	0
Tarmac	20,000	0	0	0
Peak District National Park Foundation	35,896	0	625	147
Support Staffordshire	0	0	165,976	8,405
The Wildlife Trusts	6,285	5,990	68,075	11,957
The Woodland Trust	8,216	7,510	0	0
RSPB	39,170	0	50,247	3,498
National Trust	37,343	17,410	164,498	0
Total	6,421,485	3,955,454	768,399	103,930

Note 28 Capital Expenditure

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Authority, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Authority that has yet to be financed. The CFR is analysed in the second part of this note.

2019/20		2020/21
£		£
1,143,308	Opening Capital Financing Requirement	1,161,461
	<u>Capital Investment</u>	
264,628	Land & Buildings	160,368
107,111	Vehicles, Plant & Equipment	468,484
257,907	Community Assets	212,210
35,550	Infrastructure Assets	256,053
8,499	Intangible Assets	2,185
0	Revenue Expenditure Funded from Capital under Statute	0
673,695	Total	1,099,300
	<u>Sources of Finance</u>	
(79,111)	Capital Receipts	(519,111)
(209,019)	Government Grants and other contributions	(165,980)
	<u>Sums set aside from Revenue</u>	
(261,247)	Direct Revenue Contributions	(126,908)
(106,165)	Minimum Revenue Provision for repayment of principal	(143,125)
1,161,461	Closing Capital Financing Requirement	1,305,637
	Explanation of Movements in year	
0	Increase in underlying need to borrow (supported by government financial assistance)	0
0	Expenditure financed from new external borrowing (not supported by government financial assistance)	0
124,318	Expenditure not supported by government financial assistance financed from internal funds	287,302
0	Use of Capital Receipts to reduce CFR	0
(106,165)	Minimum Revenue Provision	(143,125)
0	Assets acquired under finance leases	0
18,153	Increase (Decrease) in Capital Financing Requirement	144,177

Note 29 Statement of Capital Charges charged to Revenue

The following statement shows the amount of capital charges calculated and charged to services, comprising depreciation, upwards and or downwards revaluation and/or impairment of the Authority's fixed assets.

2019/20		2020/21
£		£
	Conservation of the Natural Environment	
2,123	Forestry & Tree Mgt	9,341
42,382	Conservation Projects	62,060
81,037	Estates Management	79,671
125,542		151,073
	Recreation Management	
18,957	Campsites, Hostels & Barns	11,736
146,880	Access, Walking and Riding Routes	69,776
158,032	Car Parks & Concessions	146,890
11,115	Cycle Hire	25,286
33,441	Toilets	32,815
368,425		286,503
	Promoting Understanding	
40,833	Visitor Centres	21,896
524	Environmental Education	449
41,357		22,345
	Rangers, Estate Service & Volunteers	
21,442	Rangers	13,406
21,953	Conservation Volunteers	18,444
263	Estate Workers	250
43,658		32,100
	Development Control	
253	Development Control	202
	Service Management and Support Services	
6,658	Vehicles	8,428
53,671	Headquarters Premises	50,656
113,995	Capitalised IT Expenditure	114,288
174,324		173,372
753,559	Total	665,595

Note 30 Leases

Authority as Lessee

Finance Leases

The Authority does not have any finance leases. As such the liability for future rentals, or any asset value, is not shown in the balance sheet.

Operating Leases

Vehicles

The fleet management policy was unchanged during 2020/21 and again had no vehicle leases in operation. Seventeen vehicles were sold during the year and eighteen new vehicles were purchased.

Equipment

The Authority continues to acquire its ICT services (namely networking servers including processing power, memory (RAM) and storage capacity) by leasing equipment from an external provider, with the current IaaS Core Services contract running until January 2022.

Property

The revenue charge reports the total lease payments made in year (including arrears payments where specified).

During the year ended 31st March 2021 the Authority made the following payments for operating leases charged to revenue:

	31 March 2020	31 March 2021
	£	£
Vehicles	0	0
Equipment	85,618	107,360
Property	80,953	78,239
Total	166,571	185,599

The future minimum lease payments due under non-cancellable leases in future years are:

	31 March 2020	31 March 2021
	£	£
Not later than one year	185,149	181,125
Later than one year and not later than five years	438,708	299,011
Later than five years	86,326	78,528
Total	710,183	558,664

Authority as Lessor

Finance Leases

The Authority has not issued any finance leases.

Operating Leases

The Authority leases out property under operating leases primarily for the following purposes:

- For the provision of Farm Business Tenancies on Authority owned land and Agricultural Grazing of livestock for private working farms
- The lease of office accommodation to private businesses
- The provision of local market rents on the Warslow Estate
- The lease of the Eastern Moors to the EM Partnership for moor management and sustainability

The Authority collected the following rents in 2020/21 from its assets as lessor:

	31 March 2020	31 March 2021
	£	£
General Rents	2,497	235
Agricultural Rents	110,660	109,710
Residential Rents	95,745	108,065
Business Rents	48,830	39,540
Agricultural Licences	18,446	19,724
Business Licences	29,748	18,945
Eastern Moors Lease	22,569	22,772
Total	328,495	318,991

The table below shows in aggregate the future minimum lease payments receivable for non-cancellable leases in future years. Residential rents and agricultural licences have been excluded from these disclosures because they do not fit a non-cancellable operating lease as defined in the Code of Practice on Local Authority Accounting.

As last year the projected lease income excludes possible changes to the property portfolio as per the asset management strategy, nor does it include any changes expected from any new initiatives under the Authority's commercial strategy.

The year on year increases have been retained and calculated according to expected returns as advised by the Authority's Property Service. There have been no changes to the method of calculation.

	31 March 2020	31 March 2019
	£	£
Not later than one year	222,590	229,631
Later than one year and not later than five years	935,778	965,376
Later than five years	245,757	253,531
Total	1,404,125	1,448,538

Note 31 Heritage Assets

Heritage assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities which are held and maintained principally for their contribution to knowledge and culture. The accounting standard (FRS 30) has been introduced in order to move these assets onto a valuation basis on the Balance Sheet, rather than as currently, a historic cost basis; the predominant reason for the introduction of the change is to ensure that items held within Local Authority museum and gallery collections are properly reflected in valuation terms on the Balance Sheet. The standard also allows a Local Authority to move other Community Assets, which are currently accounted for on the same historic cost basis, onto a valuation basis. Notwithstanding its historical or other heritage qualities, any asset used by an organisation in its operations is still required to be accounted for as an operational asset, and not as a heritage asset; it is therefore accounted for as set out in the Summary of Accounting policies note paragraph 2.19.

Whilst some of the Authority's properties may contain historical, geophysical or environmental qualities which could meet some of the criteria relating to heritage assets, it is considered that they are owned primarily to achieve the Authority's operational purposes (the conservation and enhancement of the natural environment and cultural heritage) and these assets are accounted for as operational assets and valued and depreciated accordingly. Where the assets meet the definition of Community Assets they remain within this asset category. The Authority therefore is not recognising any of its assets within the Heritage asset category. The Authority's Community assets are property holdings - predominantly the Warslow Moors Estate – and the Authority does not intend to take the option of valuing these assets and they are expected to remain within the Balance Sheet at their historic cost.

Note 32 Defined Benefit Pension Scheme

All entries made in the Comprehensive Income & Expenditure Account and Balance Sheet relating to pensions are shown together in this note. As part of the terms and conditions of employment the Authority offers retirement benefits. Although these benefits will not actually be payable until the employees retire, the Authority has a commitment to make these payments, which needs to be disclosed at the time that the employees earn this entitlement. The Authority operates only one pension

scheme, the Local Government Pension Scheme administered by Derbyshire County Council; this is a funded scheme, with the Authority and employees paying contributions calculated at a level intended to balance the pensions' liabilities with investment assets. The principal risks to the Authority of the scheme are the longevity assumptions of members, statutory or structural changes to the scheme, changes to inflation, bond yields (used to measure the value of future liabilities) and the performance of investments (predominantly equity based).

Comprehensive Income and Expenditure Account

The cost of retirement benefits is recognised in the Total Cost of Services when they are earned by employees, rather than when the Authority makes its statutory payments to the Pension Fund, which are determined by the Scheme's Actuary. The charge which needs to be accounted for against government grant however is the actual cash paid to the Pension Fund during the year, so the real cost of retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the CIES and the General Fund Balance via the Movement in Reserves Statement during the year:-

2019/20			2020/21
£			£
	<u>Cost of Services</u>		
2,576,000	Current Service cost		1,947,000
0	Curtailments / Settlements		0
(126,000)	Past Service cost (gain)		0
<u>2,450,000</u>			<u>1,947,000</u>
	<u>Financing & Investment Income & Expenditure</u>		
510,000	Net Interest Expense	Note 9	327,000
<u>2,960,000</u>	Total Chargeable to Surplus or Deficit on the Provision of Services		<u>2,274,000</u>
	<u>Other amount chargeable to the CIES (Re-measurement of plan liabilities)</u>	Note 5	
4,023,000	Return on plan assets excluding amount included in net interest expense above		(9,557,000)
(2,641,000)	Actuarial (gains) and losses arising on changes in demographic assumptions		1,014,000
(5,825,000)	Actuarial (gains) and losses arising on changes in financial assumptions		16,917,000
(4,013,000)	Other Experience		(678,000)
<u>(8,456,000)</u>	Total Re-measurements		<u>7,696,000</u>
<u>8,456,000</u>	Total Charged to the Comprehensive Income & Expenditure Account		<u>(7,696,000)</u>
	<u>Movement in Reserves Statement</u>		
(2,960,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services		(2,274,000)
	<u>Employers' Contributions payable</u>		
1,100,191	Actual amount charged against the General Fund balance for pensions in the year		1,179,688

Balance Sheet

The underlying assets and liabilities for retirement benefits attributable to the Authority as at 31st March 2020 are as follows:

2016/17	2017/18	2018/19	2019/20		2020/21
£	£	£	£		£
(65,737,000)	(66,819,000)	(75,238,000)	(65,336,000)	Estimated Liabilities in scheme	(84,547,000)
50,849,000	52,167,000	54,773,000	51,529,000	Estimated Assets in scheme	61,902,000
(14,888,000)	(14,652,000)	(20,465,000)	(13,807,000)	Net Asset (Liability)	(22,645,000)
77%	78%	72%	79%	% Funded	73%

The liabilities show the underlying commitments that the Authority has in the long-run to pay retirement benefits. The total liability of £22.645m has a substantial impact on the net worth of the Authority as recorded in the balance sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Authority remains sound as the deficit on the local government scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary in triennial valuations of the scheme. Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels etc.

Analysis of Present Value of Scheme Liabilities

	£
Opening Balance 1st April 2020	65,336,000
Current Service cost	1,947,000
Interest Cost	1,507,000
Contributions from scheme participants	374,000
<u>Re-measurement (Gains) and losses:-</u>	
-changes in demographic assumptions	1,014,000
-changes in financial assumptions	16,917,000
-Other	(678,000)
Past Service Gain	0
Curtailment (gains) losses	0
Benefits paid	(1,870,000)
Closing Balance 31st March 2021	84,547,000

Analysis of Value of Scheme Assets

	£
Opening fair value 1st April 2020	51,529,000
Interest income	1,180,000
Re-measurement gain (loss):-	
Return on plan assets excluding amount in net interest expense charged to CIES	9,557,000
Other	0
Contributions from employer	1,083,000
Contributions from employees into the scheme	374,000
Benefits paid	(1,821,000)
Closing fair value 31st March 2021	61,902,000

Analysis of Pension Fund Assets

Asset Category	Period Ended 31 st March 2020				Period Ended 31 st March 2021			
	Quoted in active markets £000's	Not Quoted in active markets £000's	Total £000's	% of Total Assets	Quoted in active markets £000's	Not Quoted in active markets £000's	Total £000's	% of Total Assets
Equity Securities:								
Consumer	1,405.0	0	1,405.0	3	1,048.6	0	1,048.6	2
Manufacturing	803.6	0	803.6	2	610.0	0	610.0	1
Energy/Utilities	377.3	0	377.3	1	222.6	0	222.6	0
Financial institutions	567.3	0	567.3	1	468.0	0	468.0	1
Health & Care	810.8	0	810.8	2	548.9	0	548.9	1
Information Technology	1,207.2	0	1,207.2	2	849.5	0	849.5	1
Other	4,271.8	0	4,271.8	8	12,447.1	0	12,447.1	20
Debt Securities:								
Corporate Bonds (Investment Grade)	0	6,521.0	6,521.0	13	0	8,052.1	8,052.1	13
Corporate Bonds (non-Investment Grade)	0	0	0	0	0	0	0	0
UK Government	5,119.5	0	5,119.5	10	5,218.7	0	5,218.7	8
Other	1,289.4	0	1,289.4	3	1,107.7	0	1,107.7	2
Private Equity:								
All	610.1	1,108.6	1,718.7	3	934.9	1,364.1	2,299.0	4
Real Estate:								
UK property	0	4,528.7	4,528.7	9	0	4,700.9	4,700.9	8
Overseas Property	0	0	0	0	0	0	0.0	0
Investment Funds & Unit Trusts:								
Equities	15,805.9	0	15,805.9	31	16,555.3	0	16,555.3	27
Bonds	0	0	0	0	0	0	0.0	0
Hedge Funds	0	0	0	0	0	0	0.0	0
Commodities	0	0	0	0	0	0	0.0	0
Infrastructure	861.8	2,956.4	3,818.2	7	901.6	2,937.3	3,838.9	6
Other	0	0	0	0	0	0	0.0	0
Derivatives:								
Inflation	0	0	0	0	0	0	0.0	0
Interest Rate	0	0	0	0	0	0	0.0	0
Foreign Exchange	0	0	0	0	0	0	0.0	0
Other	0	0	0	0	0	0	0.0	0
Cash & Cash Equivalents:								
All	0	3,284.6	3,284.6	5	0	3,934.7	3,934.7	6

Totals	33,130	18,399	51,529	100	40,913	20,989	61,902	100
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The Authority's scheme has been assessed by Hymans Robertson LLP, using the methodology required by IAS 19, based on the current valuation which was based on information as at 31st March 2021. The actuaries have relied upon mortality assumptions based on a bespoke set of "VitaCurves" specifically tailored to fit the membership profile of the Fund, in line with the 2020 model published by the Continuous Mortality Investigation (CMI):-

Life expectancy beyond age 65	Male	Female
Current Pensioners	21.3	23.9
Future Pensioners (assumed age 45)	22.5	25.8

The main assumptions used in their calculations have been

31 March 2020		31 March 2021
%		%
2.6	Rate of increase in salaries	3.55
1.9	Rate of increase in pensions (CPI)	2.85
2.3	Discount rate for scheme liabilities	2.0

Impact on the Authority's Cash Flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible, with a view to achieving a funding level of 100%, and the scheme is valued formally every three years. The employer's contributions for 2021/22 are expected to be in the region of £1.083m. The projected current service cost for 2020/21 is estimated to be £2.944m. The estimation of the scheme obligations is sensitive to the actuarial assumptions set out above. The sensitivity analysis below has been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumption analysed changes, while all other assumptions remain constant. In practice some of the assumptions may be inter-related.

Change in assumption at March 2021	Approximate % increase to Employer liability	Approximate monetary amount £000's
0.5% decrease in Real Discount Rate	10	8,256
1 year increase in member life expectancy	3-5	-
0.5% increase in the Salary increase Rate	1	649
0.5% increase in the Pension increase Rate	9	7,443

McCloud Judgement

When the Local Government Pension Scheme (LGPS) benefit structure was reformed in 2014, transitional protections were applied to certain older members close to normal retirement age. The benefits accrued from 1 April 2014 by these members are subject to an 'underpin' which means that they cannot be lower than the benefits they would have received under the previous structure. The underpin ensures that these members do not lose out from the introduction of the new scheme, by effectively giving them the better of the benefits from the old and new schemes.

In December 2018 the Court of Appeal upheld a ruling (“McCloud/Sargeant”) that similar transitional protections in the Judges’ and Firefighters’ Pension Schemes were unlawful on the grounds of age discrimination. The implications of the ruling are expected to apply to the LGPS (and other public service schemes) as well. The UK Government requested leave to appeal to the Supreme Court but this was denied at the end of June 2019. LGPS benefits accrued from 2014 may therefore need to be enhanced so that all members, regardless of age, will benefit from the underpin. Alternatively, restitution may be achieved in a different way, for example by paying compensation. In either case, the clear expectation is that many more members would see an enhanced benefit rather than just those currently subject to these protections. There will therefore be a retrospective increase in members’ benefits, which in turn will give rise to a past service cost for the Fund employers. The Accounts include the Fund Actuary’s assessment of the impact of the judgement, and the past service gain of £126k in 2019/20 reflects a revision by the actuaries of their previous estimate. No additional adjustment has been added to the current service cost for 2020/21 or the projected cost for 2021/22 on the basis that the previous adjustment is has been rolled forward and is included in the balance sheet position.

Guaranteed Minimum Pension (GMP) Equalisation

Guaranteed minimum pension (GMP) was accrued by members of the Local Government Pension Scheme (LGPS) between 6 April 1978 and 5 April 1997. The value of GMP is inherently unequal between males and females for a number of reasons, including a higher retirement age for men and GMP accruing at a faster rate for women. However overall equality of benefits was achieved for public service schemes through the interaction between scheme pensions and the Second State Pension. The introduction of the new Single State Pension in April 2016 disrupted this arrangement and brought uncertainty over the ongoing indexation of GMPs, which could lead to inequalities between men and women’s benefits.

As an interim solution to avoid this problem, GMP rules were changed so that the responsibility for ensuring GMPs kept pace with inflation passed in full to pension schemes themselves for members reaching state pension age between 6 April 2016 and 5 April 2021. This new responsibility leads to increased costs for schemes (including the LGPS) and hence scheme employers.

The Fund’s actuary carried out calculations in 2019/20 in order to estimate the impact that the GMP indexation changes will have on the liabilities of the Authority for financial reporting purposes. The estimate assumes that the permanent solution eventually agreed will be equivalent in cost to extending the interim solution to all members reaching state pension age from 6 April 2016 onwards. An allowance for full GMP indexation was included in the closing balance sheet position as at 31 March 2020, therefore no further allowances are required.

Note 33 Risks Arising from Financial Instruments

The Authority has a number of exposures to risks arising from financial instruments.

£	Long Term			Current		
	31 st March 2019	31 st March 2020	31 st March 2021	31 st March 2019	31 st March 2020	31 st March 2021
Investments						
Loans and receivables	0	0	0	4,985,977	5,004,129	3,523,242
Debtors						
Financial assets carried at contract amounts	0	0	0	3,319,196	3,494,357	4,492,815
Total Debtors & Investments	0	0	0	8,305,173	8,498,486	8,016,057
Borrowings						
Financial liabilities at amortised cost	(419,942)	(391,664)	(362,040)	(26,995)	(28,278)	(29,623)
Total Borrowings	(419,942)	(391,664)	(362,040)	(26,995)	(28,278)	(29,623)
Creditors						
Financial liabilities at amortised cost	0	0	0	(803,267)	(1,495,285)	(918,316)
Total Creditors	0	0	0	(803,267)	(1,495,285)	(918,316)

Financial liabilities, financial assets represented by loans and receivables and long-term debtors and creditors are carried in the Balance Sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining term of the instruments. The fair values of loans, provided by PWLB, are reported in Note 35. Short term debtors and creditors are carried at cost as this is a fair approximation of their value. The risks and mitigating actions are described below.

Credit Risk

This is defined as the possibility that one party to a financial instrument will fail to meet its contractual obligations causing a loss for the other party. The Balance Sheet contains two items of this nature, Debtors (Note 14) and Cash and Cash Equivalents (Note 15). The Debtors figure contains £3.450m of debt from government agencies, Local Authorities and other public bodies. These funds are owed because of projects the Authority undertakes either in partnership or as a result of grant aid. The risks of non payment are assessed as relatively low as project outcomes and eligibility rules are believed to have been met for funds expended during 2020/21. The Debtors figure of £1.323m relating to bodies external to government arises from a combination of normal business activity and one-off projects. The bad debts provision of £32k is regarded as reasonable mitigation of the risks of general debts not being paid, representing 31% of debt outstanding over 4 months in age. The provision is reviewed annually. All Short Term investments, in accordance with the Authority's Treasury Mgt Policy, are invested with North Yorkshire County Council under a Service Level Agreement. The risk of North Yorkshire County Council failing to meet its contractual obligations under this agreement is judged to be low. The Authority has adopted North Yorkshire County Council's Treasury Management Policy at its May 2021 meeting. The Authority's Treasury Management Policy emphasises that the security of its cash

resources is the primary objective of its Treasury Management, over and above the need to obtain a reasonable investment return.

Liquidity Risk

This is defined as the possibility that the Authority might not have the funds available to meet its commitment to make payments. The Balance Sheet shows that the Authority has sufficient cash to finance its current liabilities, and the Treasury Management Policy allows the Authority to borrow to finance its working capital needs if necessary. In practice this has not been needed as Defra allow National Park Grant to be drawn down quarterly based on cashflow forecasts, and these forecasts include prudent contingencies for working capital. For its capital resources the Authority is able to draw on long term loans from the Public Works Loan Board.

Market Risk

This is defined as exposure to movement in prices arising from market conditions. The Authority does not have any investment in equity shares. The Authority has some exposure to exchange rate risk because of a European funded grant project, which is paid retrospectively in euros.

The exposure relates to the Moorlife 2020 project, which is a five year project with 75% grant aid from the European Commission of €11,984,887, starting in 2016/17, which has been extended to 2022. The project therefore has an element of exchange rate risk depending upon the exchange rate of the euro against sterling, at key points in the project. Sterling expenditure on the project is converted monthly by the Commission at the exchange rate on the first working day of the calendar month, which then represents the project expenditure for the year denominated in euros, from which the appropriate % of grant aid is derived in euros. The grant is drawn down in four stages, and the date on which the euro grant is drawn down and paid over determines the value of sterling income received. The first tranche (30%) of the grant, €3,595,466, was paid in advance in October 2015, the second tranche (30%) of €2,397,176 was paid in May 2019 and the third tranche (20%) €2,396,977 was paid in February 2021.

A financial risk to the Authority was identified if sterling strengthened significantly against the euro during the project, considered to be in the region of £1.5m at its maximum. The risk was therefore be mitigated by adjusting the overall sterling budget of the project (downwards by up to £1.5m), and also by considering how forward exchange contracts might be used to give greater certainty over future transaction exchange rates. A contingency of £500,000 has been allocated to an earmarked reserve to take account of any further exchange rate and grant draw down risks to the completion of the project, and this is considered to be sufficient based on current analysis of the project. This risk has now significantly reduced and the contingency is now considered sufficient mitigation, therefore there is now more flexibility in the sterling budget. A further risk was identified as a result of "Brexit" and specific assurances have been sought that the project would be covered by the Chief Secretary to the Treasury's guarantee that such projects would be underwritten by the UK government. A letter from Defra's Permanent Secretary was received on the 9th February 2016, to this effect.

In terms of interest rate risk, the unprecedented reduction in variable interest rates during the 2008-09 year and continuing very low base rates has had a large impact on the rate of interest earned on surplus funds during the year (reduced again in March 2020 due to the coronavirus pandemic). Budgetary assumptions have been adjusted assuming these low variable interest rates would prevail. There is not therefore considered to be a significant risk in the Authority's financial position arising from changes in variable interest rates, other than continuing pressure on budgets because of the depressed receipts. The Authority's long term borrowings are at a fixed rate of

interest, and it is the Authority's policy to manage these risks by monitoring prevailing long term interest rates, ensuring that exposure to uncompetitive interest rate payments is minimised where possible. The timing of capital investment and raising of loan finance is also reviewed and forecast, in order to take advantage of interest rates which compare favourably against long term averages; the Capital Financing Requirement (CFR) is also managed in the short term with internal use of funds. Of the £1.309m CFR, £392k is financed from external fixed rate debt, with £918k at risk of interest rate fluctuations, and it is considered that there is a reasonable risk in continuing to finance this from internal funds while the markets are still pricing medium term interest rates at low levels.

Note 34 Prior Year Adjustments

There have been no prior year adjustments.

Note 35 Loans

The Authority's short-term borrowing is as follows:-

31 March 2020	Analysis by Type of Loan	31 March 2021
£		£
28,278	Public Works Loan Board	29,623
28,278	Total	29,623

The Authority's Long-term borrowing is as follows:-

31 March 2020	Analysis by Type of Loan	31 March 2021	Ave. Interest Rate
£		£	%
391,664	Public Works Loan Board	362,040	4.7
391,664	Total	362,040	

The Code requires disclosure of the fair value of the loan, which is calculated by the PWLB based on the repayment rates prevailing on the dates below. This value is compared against the carrying value in the Balance Sheet, including debt repayments due within one year.

31 March 2020		31 March 2021
£		£
547,090	PWLB Fair Value	492,822
Balance Sheet Carrying Value		
28,278	Under 1 year	29,623
391,664	Between 1 and 30 years	362,040
419,942		391,663

The Fair Value is more than the carrying amount at 31st March 2021 because the fixed rate loan interest payable on existing loans is higher than the rates available for similar loans at that date. This Fair Value is derived by discounting the current fixed

repayments remaining on the loan using the interest rates available at Balance Sheet date, with the result that if the Authority requested an early repayment of the loan, the lower interest rates prevailing at Balance Sheet date would result in the PWLB requesting a higher current value for the repayment than the amount outstanding shown in the Balance Sheet.

The Authority has one long term loan only:-

- a 25 year PWLB loan, repayable using the annuity method of repayment, with fixed half-yearly payments including principal and interest. The loan was taken out on 30/10/06 at a fixed rate of 4.7% with a final payment 30/09/2031.

Note 36 Impact of Accounting Changes

Under the Code, the Authority is required to disclose details on the impact of an accounting change required by a new accounting standard that has been issued but not yet adopted by the Code.

The principal accounting change that will affect this Authority's accounts will arise from the introduction of IFRS 16 – Leases. This standard is now anticipated to apply from 1st April 2022, and establishes a new model for accounting for leases of substantial long term leased assets. The likely impact is that leases classified as operating leases may need to be re-classified and dealt with as a balance sheet asset, in a similar way to finance leases currently. The precise impact on the Authority has not yet been calculated as the application of the standard to Local Authorities is still being discussed, but it is expected that a number of property leases will be affected by the change. The balance sheet values affected may not be a material sum, depending on the accounting treatment required under the new standard, especially for peppercorn or nil consideration leases.

Note 37 Reconciliation of Operating Activities in Cash Flow Statement to Revenue Expenditure

2019/20		2020/21
£		£
2,155,113	(Surplus) Deficit on Income & Expenditure Account	912,738
(2,266,453)	Adjustments between accounting basis and funding basis (Note 6)	(1,522,947)
417,039	Transfers to (from) earmarked reserves (Note 7)	740,225 (782,722)
305,699	(Increase)/Decrease in General Reserve Balance for the year	130,016
(106,165)	Minimum / Voluntary Revenue Provision	(143,125)
(426,746)	Contributions (to)/from Reserves	(799,555)
9,707	Contributions (to)/from Restricted Funds	59,330
(852,617)	(Increase)/Decrease in Creditors	730,893
509,251	(Increase)/Decrease in Advance Income	(45,284)
277,556	Increase/(Decrease) in Debtors	952,290
43,269	Increase/(Decrease) in Stock	(75,742)
(261,247)	Revenue Contribution to Capital Expenditure	(126,914)
(806,992)		551,893

(501,293)	Net Cash Flow Operating Activities	681,909
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Note 38 Reconciliation of Liabilities Arising from Financing Activities

	1st April 2020	Financing cashflows	31st March 2021
	£	£	£
Long Term Borrowings	(391,664)	29,623	(362,041)
Short Term Borrowings	(28,278)	(1,345)	(29,623)
Total Liabilities from Financing activities	(419,942)	28,278	(391,664)

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Appendix 2

Amendments to draft Accounts

Amendments made are shown below; where applicable the highlights show the revised figure.

1. The reclassification of cycles from Inventories to Property, Plant and Equipment. This change affects the Balance Sheet, Capital Adjustment Account, MiRS, Cashflow Statements and Notes to the EFA. The changes to Note 11 PPE (additions), Note 13 Inventories and PPE in the balance sheet had already been changed in the draft Statement of Accounts. Also includes an additional £3,800 used from capital receipts to fund the vehicle replacement programme.

5. Movement in Reserves Statement 2020/21	General Fund Balance	Capital Receipts Reserve	Total Usable Reserves	Un-usable Reserves	Total Authority Reserves
	£	£	£	£	£
Balance at 31st March 2020	5,116,798	1,292,693	6,409,491	5,463,377	11,872,870
<u>Movement in reserves during 2020/21 year</u>					
Total Comprehensive (Expenditure) & Income	(912,737) (912,728)	0	(912,738) (912,728)	(7,756,018)	(8,668,756) (8,668,746)
Adjustments between accounting basis & funding basis under regulations (Note 6)	1,522,947 1,602,843	(415,938) (412,138)	1,107,009 1,190,706	(1,107,009) (1,190,706)	0
Net Increase (Decrease) in 2020/21	610,209 690,115	(415,938) (412,138)	194,271 277,978	(8,863,027) (8,946,723)	(8,668,756) (8,668,746)
Balance at 31st March 2021	5,727,007 5,806,913	876,755 880,555	6,603,762 6,687,469	(3,399,650) (3,483,347)	3,201,112 3,204,122

6. Balance Sheet as at 31st March 2020

Financed by:

Usable Reserves

General Reserve		221,690	301,593
Restricted Funds	7		49,931
Specific Reserves	7		5,455,389
General Fund Balance	1	5,727,010	5,806,913

Capital Receipts Reserve

19	876,755	880,555
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6,603,765 **6,687,468**

Unusable Reserves

Revaluation Reserve	20		8,041,236
Capital Adjustment Account	20	11,643,532	11,559,829
Pensions' Reserve	20		(22,645,000)
Accumulated Absences Account	20		(439,422)
		(3,399,654)	(3,483,357)

Total Reserves

3,204,111

7. Cashflow Statement

Operating Activities

Rents	(296,218)	
Charges for Goods and Services	(1,438,678)	
Grants and Partnership Income	(5,690,903)	(5,694,704)
National Park Grant and Levies		(6,698,847)
Interest Received		(25,406)
Discontinued Operations		0
Cash Inflows	(14,150,052)	(14,153,853)
Employment Costs		7,715,936
Payments for Goods and Services	6,946,028	6,995,925
Other Costs		184,389
Interest Paid		19,409
Discontinued Operations		0
Cash Outflows	14,835,761	14,915,659
Operating Activities Net Cash Flow	685,709	761,806

Investing Activities

Purchase of Property, plant and equipment and intangible assets	1,039,852	959,955
Purchase of Investments		0
Sale of Property, plant and equipment and intangible assets	(106,973)	(103,173)
Capital Grants received		(165,980)
Discontinued Operations		0
Investing Activities Net Cash Flow	766,899	690,802

Note 1. Expenditure and Funding Analysis

	2020/21		
	Net Expenditure chargeable to the General Fund	Adjustments between the Funding and Accounting Basis (See Note 21)	Net Expenditure in the Comprehensive Income and Expenditure Statement
Conservation of the Natural Environment	789,082	161,408	950,490
Conservation of the Cultural Heritage	243,102	30,173	273,275
Recreation Mgt & Transport	447,810	46,642	494,452
Promoting Understanding	521,135	67,182	588,317
Rangers, Estates Services & Volunteers	1,114,394	141,628	1,256,022
Development Control	405,865	79,373	485,238
Forward Planning & Communities	629,201	62,056	691,257
Corporate Management & Support Services	2,666,685	(27,877)	2,638,808
Net Cost of Services	6,817,274	590,585	7,377,859
Other Income and Expenditure	(7,427,483)	962,362	(6,465,121)
(Surplus) or Deficit	(610,209)	1,522,947	912,738
Opening General Fund Balance	5,116,798		
Surplus (Deficit) on General Fund	610,209		

Closing General Fund Balance at 31st March **5,806,913** ~~5,806,913~~

Note 6 Adjustments between Accounting Basis and Funding Basis under Regulations

2020/21	General Fund	Capital Receipts Reserve	Un-usable Reserves
	£	£	£
Adjustments to Revenue Resources			
Pension costs – removal of accrual of full pension costs as reported on an actuarial basis under IAS19	2,274,000		(2,274,000)
Pension costs - replacement by employers actual paid contributions in year	(1,179,688)		1,179,688
Holiday Pay – removal of accrual for holiday pay costs leaving actual pay costs paid in year	120,359		(120,359)
Reversal of entries in relation to depreciation and impairment of non-current assets	620,291		(620,291)
Reversal of entries - revaluation gain (loss) on Property, Plant & Equipment	6,000		(6,000)
Reversal of entries - amortisation of Intangible assets	39,304		(39,304)
Reversal of entries for carrying value of non-current assets as part of gain / loss no disposal	181,876		(181,876)
Total Adjustments to Revenue Resources	2,062,142	0	(2,062,142)
Adjustments between Revenue & Capital Resources			
Transfer of non-current asset sale proceeds to the Capital Receipts Reserve	(103,173)	103,173	0
Statutory provision for the repayment of debt	(143,126)		143,126
Capital Expenditure financed from revenue balances	(126,908) (47,011)		(126,908) (47,011)
Total Adjustments between Revenue & Capital Resources	(373,206) (293,310)	103,173	270,033 190,137
Adjustments to Capital Resources			
Use of the Capital Receipts Reserve to finance capital expenditure		(519,111) (515,311)	(519,111) (515,311)
Application of capital grants to finance capital expenditure	(165,989)		165,989
Total Adjustments to Capital Resources	(165,989)	(519,111) (515,311)	685,100 681,300
Total Adjustments	1,522,947 1,602,843	(415,938) (412,138)	(1,107,009) (1,190,705)

Note 19 Capital Receipts Reserve

	2020/21
	£
Balance at 1 April	1,292,693
Receipts received in year	103,173
Receipts used to finance Capital Expenditure	(519,111) (515,311)
Total	876,755 880,555

Note 20. Unusable Reserves
Capital Adjustment Account

Balance at 1 April

Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income & Expenditure Statement (CIES)

Charges for depreciation of non-current assets	(620,291)
Charges for impairment of non-current assets	0
Revaluation (losses) gains on Property, Plant & Equipment	(6,000)
Amortisation of intangible assets	(39,304)
Revenue expenditure funded from capital under statute	0
Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the CIES	(181,876)

2020/21
£

11,276,826

(847,471)

259,048

Adjusting amounts written out of the Revaluation Reserve

Net written out amount of the cost of non-current assets consumed in the year

(588,423)

Capital financing applied in the year:-

Use of the Capital Receipts Reserve to finance new capital expenditure	519,111	515,310
Capital grants and contributions credited to the CIES that have been applied to capital financing		165,980
Statutory provision for the financing of capital investment charged against the General Fund		143,125
Capital expenditure charged against the General Fund	126,914	47,011

Total Capital Financing applied in year

955,129 871,426

Balance at 31 March

11,643,532 11,559,829

Note 28. Capital Expenditure

Opening Capital Financing Requirement

2020/21
£

1,161,461

Capital Investment

Land & Buildings	160,368
Vehicles, Plant & Equipment	468,484 388,587
Community Assets	212,210
Infrastructure Assets	256,053
Intangible Assets	2,185
Revenue Expenditure Funded from Capital under Statute	0

Total

1,099,300 1,019,403

Sources of Finance

Capital Receipts	(519,111)	(515,311)
Government Grants and other contributions	(165,980)	(165,989)
<i>Sums set aside from Revenue</i>		
Direct Revenue Contributions	(126,908)	(47,011)
Minimum Revenue Provision for repayment of principal		(143,125)

Closing Capital Financing Requirement

1,305,637 1,309,428

Explanation of Movements in year

Increase in underlying need to borrow (supported by government financial assistance)	0
Expenditure financed from new external borrowing (not supported by government financial assistance)	0
Expenditure not supported by government financial assistance financed from internal funds	287,302 291,092
Use of Capital Receipts to reduce CFR	0
Minimum Revenue Provision	(143,125)
Assets acquired under finance leases	0
Increase (Decrease) in Capital Financing Requirement	144,177 147,967

Note 37. Reconciliation of Cash Flow Statement to Revenue Expenditure

	£	2020/21 £
(Surplus) Deficit on Income & Expenditure Account		912,738
Adjustments between accounting basis and funding basis (Note 6)	(1,522,947)	(1,602,843)
Transfers to (from) earmarked reserves (Note 7)	740,225	(782,722)
(Increase)/Decrease in General Reserve Balance for the year		130,016
Minimum / Voluntary Revenue Provision	(143,125)	
Contributions (to)/from Reserves	(799,555)	
Contributions (to)/from Restricted Funds	59,330	
(Increase)/Decrease in Creditors	730,896	
(Increase)/Decrease in Advance Income	(45,285)	
Increase/(Decrease) in Debtors	952,290	
Increase/(Decrease) in Stock	(75,742)	4,155
Revenue Contribution to Capital Expenditure	(126,914)	(47,011)
		551,893
Net Cash Flow Operating Activities		681,909

2. Note 11 PPE, the value of assets moved from surplus assets to assets held for sale was overstated by £170,487.

Note 11 Property, plant & Equipment – Movements on Balances

2021/20	Surplus Assets	Total
Cost or Valuation	£	£
Gross Book Value at 1st April 2020	1,262,972	25,236,062
Additions	0	1,097,114
Donations	0	0
Revaluation increases (decreases) recognised in the Revaluation Reserve	0	(12,330)
Revaluation increases (decreases) recognised in the Surplus/Deficit on the Provision of Services	0	(6,000)
De-recognition: disposals	0	(463,861)
De-recognition: other	0	0
Assets re-classified (to) from Held for Sale / surplus assets	(1,191,299)	(1,191,299)
Other Movements – accumulated depreciation w/o on revaluation	0	0
Gross Book Value at 31st March 2021	(71,673)	24,659,687
Accumulated depreciation and impairment At 1st April 2020	(204,789)	(4,681,684)
Depreciation Charge	(2,063)	(620,290)
Impairment Charge	0	0
Depreciation written out to the Revaluation Reserve	0	0
Depreciation written out to the Surplus/deficit on the Provision of Services	0	0
Impairments recognised in the Revaluation Reserve	0	0
Impairments recognised in the Surplus/deficit on the Provision of Services	0	0
Re-classifications	205,309	205,309
De-recognition - disposals	0	281,984
Accumulated depreciation & impairment at 31st March 2021	(1,543)	(4,814,681)
<i>Net Book Value 31 March 2020</i>	<i>1,058,183</i>	<i>20,554,378</i>
Net Book Value at 31st March 2021	70,130	19,845,006

3. Note 25, Expenditure and Income Analysed by Nature, there was a classification error of £165,989 between grants and government grants.

Note 21 Note to the Expenditure and Funding Analysis

Expenditure	2020/21 £
Employee expenses	8,603,608
Other service expenses	6,588,387
Capital accounting transactions	522,469
Interest Payments	346,409
Loss on the disposal of fixed asset	78,703
Total Expenditure	16,139,576
Income	
Fees, charges, and other service income	(1,795,473)
Grants	(3,139,455) (2,973,466)
Government Grants	(10,255,843) (10,421,832)
Donations	(10,661)
Interest & Investment Income	(25,406)
Gain on the disposal of fixed asset	0
Total Income	(15,226,838)
(Surplus) Deficit on the Provision of Services	912,738

4. Note 33, Risks Arising from Financial Instruments, there was a small error of £4,592 in the value of debtors included, the wrong figure had been picked up.

Note 33 Risks Arising from Financial Instruments

£	
	31st March 2021
Investments	
Loans and receivables	3,523,242
Debtors	
Financial assets carried at contract amounts	4,492,815 4,488,223
Total Debtors & Investments	8,016,057 8,011,465
Borrowings	
Financial liabilities at amortised cost	(29,623)
Total Borrowings	(29,623)
Creditors	
Financial liabilities at amortised cost	(918,316)
Total Creditors	(918,316)



Peak District National Park Authority
Aldern House
Baslow Road
Bakewell
Derbyshire
DE45 1AE

Direct line: 07875 974 291
Email: Mark.surridge@mazars.co.uk
Date: 23 September 2021

Dear Committee Members

Audit letter – Delay in issuing the Auditor’s Annual Report

The 2020 Code of Audit Practice requires us to issue our Auditor’s Annual Report, which includes our commentary on the Council’s arrangements to secure economy, efficiency and effectiveness in its use of resources (our VFM commentary) within 3 months of issuing our opinion on the financial statements, and before 30th September. Where this is not possible, we are required to write to you setting out the reasons for the delay in an ‘audit letter’. For the purposes of compliance with the Code of Audit Practice, this letter constitutes the ‘audit letter’.

As a result of the ongoing pandemic, the National Audit Office updated its guidance to auditors in April 2021 to allow auditors to delay the completion of their work on VFM arrangements. The revised guidance requires auditors to complete their work and issue their Auditor’s Annual Report no more than three months after the date of the opinion on the financial statements.

In line with the National Audit Office guidance, we have not yet issued our Auditor’s Annual Report including our VFM commentary. We expect to publish the Auditor’s Annual Report no later than 30 December 2021

Yours sincerely

A handwritten signature in black ink, appearing to read "Mark Surridge". The signature is fluid and cursive, with a large, stylized 'M' and 'S'.

Mark Surridge

For and on behalf of Mazars LLP

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10. 2020/21 ANNUAL GOVERNANCE STATEMENT (AMC)

1. Purpose of the report

Members are asked to review and approve the audited Annual Governance Statement for 2020/21.

Key Issues

- Each year the Authority reviews its performance against the Code of Corporate Governance and in doing so this reviews the effectiveness of its governance arrangements including the system of internal control. The results of this feed into the Authority's Annual Governance Statement at Appendix 1.
- This review takes into account 'assurances' received during the year.
- The Annual Governance Statement highlights areas for further action in accordance with our approach to achieve continuous performance improvement.
- The External Auditor earlier on the agenda has given a satisfactory conclusion with no issues highlighted following the Auditors' assessment of the Annual Governance Statement.

2. Recommendation

1. To approve the audited Annual Governance Statement for 2020/21 for sign off by the Chief Executive Officer and the Chair of the Authority.

How does this contribute to our policies and legal obligations?

3. Regulation 6 of the Accounts and Audit Regulations (2015) requires relevant bodies to conduct a review at least once a year of the effectiveness of its system of internal control and Members must approve an Annual Governance Statement, prepared in accordance with proper practices in relation to internal control, at the same time as the statement of accounts is approved under Regulation 12(2). To comply with the Regulations the Authority published an unaudited version of the Statement before the required deadline of 31 May 2021. This report now asks the National Park Authority to approve the audited version before it is published in accordance with the Regulations.
4. The Ministry for Housing Communities and Local Government has previously clarified that 'proper practice' in relation to internal control relates to guidance produced by CIPFA (Chartered Institute of Public Finance and Accountancy) and SOLACE (Society of Local Authority Chief Executives). This guidance is found in the CIPFA/SOLACE publication titled 'Delivering Good Governance in Local Government Framework' which was updated in February 2016. Members approved our revised Code of Corporate Governance which reflected this guidance at the Authority meeting held on 3 February 2017 (Minute no. 5/17 refers)
5. This guidance has been supplemented and updated by: the CIPFA statement on the Role of the Chief Financial Officer (02/2016); the CIPFA statement on the Role of the Head of Internal Audit (2010); and the CIPFA delivering good governance addendum (2012). Since 2014/15 we have also been required to include a statement on our assessment of performance against CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption.

6. A review of our performance against the Authority's Code of Corporate Governance feeds into this Annual Governance Statement and is part of our work to ensure the Authority has a solid foundation supporting achievement of our outcomes, as set out in the Corporate Strategy, by making sure the Authority is an agile and efficient organisation. Obtaining a satisfactory External Audit conclusion on value for money through an assessment of the Annual Governance Statement is a corporate indicator KPI26.

Background Information

7. The review of effectiveness of our governance framework, including the system of internal control, is informed by assurances from Officers and Members within the Authority who have responsibility for the development and maintenance of the governance environment (including financial controls, risk management and performance management processes, compliance with advice on legislation and regulations), Internal and External Audit reports and opinions, comments made by other agencies and inspectorates as well as feedback from customers and stakeholders.
8. The 2020/21 Annual Assurance Report from our Internal Auditor states: "The overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating in the Authority is that it provides **Substantial Assurance**. No reliance was placed on the work of other assurance providers in reaching this, and there are no significant control weaknesses which, in the opinion of the Head of Internal Audit, need to be considered for inclusion in the Annual Governance Statement. The opinion given is based on work that has been undertaken directly by internal audit, and on cumulative knowledge gained through our ongoing liaison and planning with officers. However, in giving the opinion, we would note that Covid-19 has significantly affected the authority over the last year, with a wide ranging impact on business operations and controls. While the work of internal audit is directed to the areas that are most at risk, or provide most value for the authority it is not possible to conclude on the full extent of the impact of Covid-19 on the operations of the Authority."
9. The review of effectiveness is continual throughout the year as evidenced by some of the action taken during the year but a more formal assessment takes place each year in the preparation for this statement. Usually a meeting is held during April to:
 - a) Review our performance against our action statements of commitment in our Code of Corporate Governance and highlight what we have done in the 2020/21 year which contributes to achieving our outcome of 'good governance'
 - b) Identify any further action needed for the forthcoming year in accordance with our approach to ensure continuous performance improvement.
10. These meetings involve the Chief Executive (Head of Paid Service), the Chief Finance Officer and Head of Finance, the Head of Law and Monitoring Officer, the Deputy Monitoring Officer and the Chair of the Authority. Due to the Covid-19 Emergency these meetings were held remotely.
11. It was agreed that the outputs of the review in terms of improvement action for the forthcoming year would be reflected in the 2020/21 Annual Governance Statement. These are recorded in Appendix 1 against the 7 core principles of our Code of Corporate Governance. A full record of the review of action and assurances received indicating maintenance and/or improvement to the effectiveness of elements of the governance framework can be obtained from the Head of Law & Monitoring Officer or

can be found at:

<http://www.peakdistrict.gov.uk/publications/operationalpolicies>

12. The full review has not been included in the Annual Governance Statement in order to provide a briefer document but a detailed review of performance against our Code of Corporate Governance has been published on the Authority Website.

Proposals

13. The proposed Annual Governance Statement for 2020/21 is given in Appendix 1 for Members' consideration and approval. This statement has been audited by our External Auditors from Mazars to inform their conclusions. The External Auditor earlier on this agenda has given a satisfactory conclusion with no issues highlighted following their assessment of the Annual Governance Statement. The External Auditor is satisfied that the AGS fairly reflects the Authority's risk assurance and governance framework and confirmed that they were not aware of any significant risks that are not disclosed within the AGS. As part of reviewing performance and assurances received no significant issues have been identified and the arrangements in place continue to be regarded as fit for purpose in accordance with the governance framework. However, over the coming year we will take steps to address a number of issues identified during our review of effectiveness to further enhance our governance arrangements, these are set out in the table at the end of the Appendix.

Are there any corporate implications members should be concerned about?

Financial:

14. There are no additional financial issues to highlight.

Risk Management:

15. The system of internal control is a significant part of our governance framework and is designed to manage risk to a reasonable level and not provide absolute assurance of effectiveness so Members need to be aware that problems can still arise. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Authority's policies and outcomes, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage these risks efficiently, effectively and economically.

Sustainability:

16. There are no issues to highlight.

Equality:

17. There are no issues to highlight.

Climate Change:

18. There are no issues to highlight.

19. **Background papers (not previously published)**

None.

20. **Appendices**

Appendix 1 - : 2020/21 Annual Governance Statement.

Report Author, Job Title and Publication Date

Andrea McCaskie, Head of Law, 4 November 2021.

2020/21 Annual Governance Statement

Scope of Responsibility

The Peak District National Park Authority ('the Authority') is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Authority also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Authority is responsible for putting in place proper arrangements for the governance of its affairs, and facilitating the effective exercise of its functions, which include arrangements for the management of risk.

The Authority approved and adopted a Code of Corporate Governance in February 2017 which is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy/Society of Local Authority Chief Executives) Framework Delivering Good Governance in Local Government published in April 2016. The Code is reviewed annually and if needed updated appropriately including taking into account guidance such as the CIPFA statement on the Role of the Chief Financial Officer (2010), the CIPFA statement on the Role of the Head of Internal Audit (2010) and the CIPFA code of practice on Managing the Risk of Fraud and Corruption (2014). A copy of the Authority's Code of Corporate Governance can be obtained from the Monitoring Officer at Aldern House, Baslow Road, Bakewell, DE45 1AE or can be found on our website at:

<http://www.peakdistrict.gov.uk/publications/operationalpolicies>.

The following statement reports on the outcome of the review of the effectiveness of the Authority's governance arrangements, and also meets the requirements of the Accounts and Audit Regulations 2015.

The Purpose of the Governance Framework

The governance framework comprises the systems, processes, culture and values, for the direction and control of the Authority and its activities through which it accounts to, engages with and leads its National Park 'community' (locally, regionally and nationally). It enables the Authority to monitor the achievement of its strategic outcomes and objectives and to consider whether these objectives have led to the delivery of appropriate services and value for money.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Authority's policies and outcomes, to evaluate the likelihood and potential impact of those risks being realised, and to manage these risks efficiently, effectively and economically.

The elements of the governance framework identified in our Code of Corporate Governance have been in place at the Authority for the year ended 31 March 2021 and up to the date of finalising this statement on 28 May 2021 for publication by the end of May 2021. The statement will be revised prior to reporting to a meeting of the Authority in October/November 2021 to reflect any significant changes which may occur prior to that date.

The Governance Framework

The Authority's corporate governance framework, as enshrined in our Code of Corporate Governance, helps us to ensure that the principles of good governance are embedded in all aspects of our work. The key aspects of the corporate governance framework include:

(a) The Authority's work, in pursuing its statutory purposes and duty, is governed by a number of key policies and plans including the Defra (Department for Environment, Food and Rural Affairs) circular, the National Park Grant Memorandum, the 8 Point Plan for England's National Parks and the 25 Year Plan to Improve the Environment. In 2019 The Landscape Review: Final report reported to Government setting out a number of recommendations for national landscapes (National Parks and Areas of Outstanding Natural Beauty) around 4 key outcomes: Landscapes alive for nature and beauty; landscapes for everyone, living in landscapes; more special places and new ways of working. The Government response is expected imminently. In the meantime, National Parks England which represents the 9 English National Park Authorities and the Broads Authority have agreed 4 collective priorities and delivery plans to guide our work as a family of National Parks, and in partnership with many others; wildlife and nature recovery, climate change, sustainable farming and land management and landscapes for everyone.

(b) The Authority communicates its vision and intended outcomes for the National Park working with partners over a 5-10 year period, through the National Park Management Plan (NPMP). This is reviewed every 5 years and is supplemented by a number of key National Park strategies and action plans also working with partners. A partnership protocol is in place to support our work with partners. Work on reviewing the NPMP was undertaken and a plan is now in place for 2018 to 2023. Progress against the NPMP is monitored by a stakeholder Advisory Group which is independently chaired. Progress is monitored around six main themes known as Areas of Impact which are in turn broken down into a series of intentions.

(c) The Authority's contribution to achieving the NPMP outcomes is described in our corporate objectives. The 2019/24 Corporate Strategy was published a year after the NPMP was approved to ensure the Authority captured the key areas of work it is responsible for in the NPMP in its own corporate objectives. The Authority reports to the independent Advisory Group on its own contribution to the NPMP.

(d) The Performance and Business Plan provides an annual work plan for the Authority showing priorities for action in the forthcoming year, measures of success, targets for performance and allocation of resources. The agreement of this follows a detailed planning process aimed at ensuring the economical, effective and efficient use of resources. We have set realistic, yet ambitious, targets to support our mission to inspire millions of people so together we will protect and care for our National Park for the enjoyment of all.

(e) During 2020/21 the Corporate Strategy has provided a steer for leading and managing change in light of external pressures on the Authority and has guided our budget planning process. The Strategy also focuses on how the Authority will deliver its contributions to the National Park Management Plan. Each outcome identified in the Strategy has a key performance indicator and target, alongside a set of strategic interventions that will guide our work.

(f) Following the adoption of the Authority's Core Strategy in October 2011, work has continued to complete both Development Management Policies and detailed supporting guidance. Collectively this suite of policies and supplementary guidance forms the Authority's Local Development Plan, which provides a basis for greater clarity and certainty in decision making over the next 10-15 years. As the National Planning Policy Framework states that local planning authorities should review their Local Plans every 5 years, in March 2019 the Authority agreed the process and timescales for carrying out a review and this process has progressed during 2020/21.

(g) Our seven integrated principles originally set out our ways of working in terms of how we engage with people, both resident and non-resident and these are reflected in our Corporate

Strategy. During the year the Investors in People (IiP) Delivery Group has responded to one of the key recommendations in our IiP audit to develop a set of core values for the organisation. These have been developed by a cross section of staff and following engagement and consultation with all staff, Members and volunteers these values – care, enjoy and pioneer were launched for the start of the 2020/21 financial year and replace the 7 integrated principles. Our IiP assessment report this year rated the work that had gone into addressing the original recommendations from the IiP assessor as ‘highly commendable’.

(h) The Authority’s performance management framework ensures that:

- the ‘golden thread’ is in place with all individual work programmes linked through the service planning process to achieving corporate objectives/priority focus and National Park Management Plan outcomes
- measures of success are identified and targets set for performance
- resources are allocated to priorities
- risks to achieving corporate objectives are considered and mitigating action identified at corporate and service levels
- performance and the changes to risks are monitored regularly throughout the year
- areas for performance improvement are identified and addressed both in the short term and as part of medium term performance improvement planning. This includes addressing issues arising from strategic, value for money and scrutiny reviews, and external/internal audit and inspection reports.

(i) The Authority’s Standing Orders, and other procedures describe how the Authority operates and how decisions are made. They also define the terms of reference for committees and the Authority meeting including the role of the Authority in standards issues. The prime objectives are to operate effectively, efficiently, transparently, accountably and within the law. Our Standing Orders are supplemented by:

- Scheme of Delegation (which is regularly reviewed)
- Codes of Conduct and guidance for Officers and Members
- Policies and Procedures including the Anti-Fraud and Corruption Policy and the Confidential Reporting (whistle blowing) Policy
- Protocols on (i) Member/Officer Relations, (ii) Monitoring Officer and (iii) Development Management and Planning
- Complaints procedures
- Our scrutiny process led by Members

(j) Arrangements are in place to ensure compliance with relevant laws and regulations, internal policies and procedures and that expenditure is lawful. These include:

- requirement in our financial regulations and Standing Orders for technical advice to be sought including legal and financial advice from the Monitoring Officer and Chief Financial Officer
- reports for decisions including reference to relevant policies and procedures
- professional expertise and knowledge of staff employed by the Authority
- professional expertise of contractors and consultants where not available in house
- scrutiny provided by Internal and External Auditors. The internal auditor has had regular and open engagement across the organisation particularly with managers of the Authority and with Members through both the former Audit Resources and Performance Committee and now Authority meetings.
- a risk based internal audit strategy and annual plan
- reports from external bodies like the Local Government and Social Care Ombudsman, HM Revenue and Customs, Information Commissioner, Planning Inspectorate
- requirement to comply with relevant codes of practice and conduct mandatory for local authorities
- guidance received from time to time from Defra and other government agencies

- allocation of all income and expenditure to approved cost centres by Finance based on approved delegated decisions and business cases by Resource Management Meeting or Members, either at approval of the budget or during the year

(k) Arrangements are in place for 'whistle blowing' and for receiving and responding to complaints from employees if there are concerns about serious matters that could put the Authority and/or the wider public at risk. These arrangements are described in our 'confidential reporting policy'. This is given to all staff as part of their induction and is publicised through our website section titled 'standards and governance' which can be found at <http://www.peakdistrict.gov.uk>. The Authority's Complaints procedure provides a facility to those not employed by the Authority to raise their concerns. Both policies were reviewed by Internal Audit in 2015/16 and given substantial assurances.

(l) Financial management includes forward planning of expenditure and resources, budget consultation, budget setting and monitoring and final accounts. The aim is to ensure that these are accurate, include information relevant to the user and are completed to agreed timescales. Financial Regulations - Our reporting arrangements meet the requirements of the CIPFA statement on The Role of the Chief Financial Officer (CFO) in Local Government (2010) with the CFO having independent reporting as necessary to the Chief Executive (CE), Resource Management Meeting and Members even though the post holder sat in the Corporate Strategy and Development Directorate. Moving forward with the Management re-structure and the removal of the Directorate level there will be direct line management responsibility to the CE.

(m) Member and staff learning and development needs are identified and met through annual programmes. Our approach to staff development is described in our Learning and Development Policy. Our approach to Member development is described in the Member Learning and Development Framework document, which is approved by the Authority annually. Improvements to our approach on Member development, within resources available, are reported annually to the Authority as part of agreeing the annual programme of development and business events. During 2019/20 the Authority completed the process of gaining Investors in People reaccréditation and has an action plan in place to address areas for improvement. In 2020/21 the liP Delivery Group, made up of a cross section of employees across the organisation, worked on the Action Plan including simplifying and revising the JPAR process, embedding the values in everything that is done and creating three task groups, with representation across the Authority, to take forward work on Reward & Recognition, Equality, Diversity & Inclusion and Communicating the Values.

(n) In December 2018 the Authority established a Member led Governance Review Working Group to review the Authority's Governance arrangements particularly around:

- the roles and responsibilities of Members and Officers
- delegations to Committees and matters reserved to the meetings of the Authority
- delegations to Officers
- the contribution and impact of the Member Representative role.
- Appointments to Outside Bodies

The first report of the Working Group was presented to the Authority in May 2019. At that meeting all the recommendations were approved and implemented in July 2019 following the 2019 Annual Meeting. Since then the Working Group has continued to meet more recently virtually on a monthly basis during lockdown and presented their second report to the virtual Authority meeting in May 2020. The 16 recommendations were approved and included endorsing the Member Appointment Principles, the Members Appointment Process Panel, the annual report on Member attendance, the terms of reference of the P&R Committee, the amendments to the Scheme of Delegation to the CEO, quarterly meetings of the LJC, and making no changes to the existing arrangements for Member Scrutiny as well as agreeing to have no Member representation on the Health & Safety Committee. Member appointments to the Task Group were agreed at the virtual 2020 AGM in July 2020.

Review of Effectiveness

The Authority has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by assurances from Officers and Members within the Authority who have responsibility for the development and maintenance of the governance environment (including financial controls, risk management and performance management processes, compliance with advice on legislation and regulations), internal and external audit reports and opinions, comments made by other agencies and inspectorates as well as feedback from customers and stakeholders.

The review of effectiveness is continual throughout the year as evidenced by some of the action taken during the year but a more formal assessment takes place each year in the preparation for this statement. In accordance with the Authority's Code of Corporate Governance, a meeting was held on 5 May 2021 to:

1. Review our performance against our action statements of commitment in our Code of Corporate Governance and highlight what we have done in the 2020/21 year, which contributes to achieving our outcome of 'good governance'
2. Identify any further improvement action needed for the forthcoming year

Due to the Covid-19 Emergency the meeting did not take place face to face but its objectives have been achieved remotely. This process has involved members of the new management structure; the Chief Executive, the Deputy Chief Executive, the Chief Finance Officer (Head of Finance), the Monitoring Officer (Head of Law) and the Democratic Services Manager. In carrying out our review we took account of the 'assurances' we have received during the year (and at our virtual meeting) including:

- (a) External Audit Annual Audit Letter and unqualified opinion/satisfactory conclusions
- (b) Internal Audit reports for 2020/21 including the annual report and assurance opinion. During the year to March 2021 the Authority's working practices have changed significantly as a result of the Covid pandemic. In addition to remote working, staff in some areas have been furloughed and it has been necessary to revise the budget as a result of changing budget assumptions following the closure and re-opening of activities within the Park. This has impacted upon the risks faced by the Authority, and audit work for the year reflects the impact of these changes concentrating on the areas where the pandemic has had a major impact, particularly financial systems where controls have been changed due to homeworking and information systems to ensure information is held securely when staff access information from home, and that suitable controls are in place to safeguard systems with increased remote access. Out of the six areas audited, five areas received an opinion of Substantial Assurance: Creditors, Information Governance, Payroll, Budget Management, Cyber Security and one relating to Vehicles received Reasonable Assurance. The 2020/21 annual assurance report from the Internal Auditor states: the overall opinion of the Head of Internal Audit on the framework of governance, risk management and control operating in the Authority is that it provides Substantial Assurance. There are no significant control weaknesses which, in the opinion of the Head of Internal Audit, need to be considered for inclusion in the Annual Governance Statement. However, in giving the opinion the Head of Internal Audit notes that Covid-19 has significantly affected the Authority over the last year, with a wide-ranging impact on business operation and controls. While the work of Internal Audit is directed to the areas that are most at risk or provide most value for the Authority it is not possible to conclude on the full extent of the impact of Covid-19 on the operations of the Authority.
- (c) Assurances given from 'those charged with governance' including: members of the Management Team, Statutory Officers (Head of Paid Service, Chief Finance Officer, Monitoring Officer) and Chair of the Authority.

- (d) Progress against action we identified last year as part of our Annual Governance Statement
- (e) The most recent Local Government and Social Care Ombudsman's statistics
- (f) Our planning appeals performance and feedback from inspectors' reports
- (g) Any feedback from handling complaints, Freedom of Information and Environmental Information enquiries
- (h) Implementation of the action plan arising from achieving the Investors in People standard
- (i) Feedback and lessons learnt from legal proceedings
- (j) Testing our business continuity arrangements in response to the COVID-19 Emergency
- (k) Confirming, in accordance with CIPFA's Code of Practice on Managing the Risk of Fraud and Corruption that the Peak District National Park Authority has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

Covid-19 Emergency

Towards the end of the 2019/20 financial year and throughout 2020/21, like all other public bodies, the Authority faced unprecedented circumstances as a result of the response to the Covid-19 pandemic. Consequently, the Authority was forced to scale back its operations and close its offices, visitor centres, cycle hire centres and campsites to Officers and members of the public. In January 2021 the Authority transitioned to a new management structure and refreshed the outcomes in the Corporate Strategy 2019-24, in light of the impact of the pandemic and funding pressures.

In terms of business continuity, the Authority's existing Business Continuity Plan worked well and in terms of resilience most Officers who could work at home were quickly given the tools they needed to carry on remotely. In the first three weeks all Officers were paid in full whether they were able to work or not, after which 49 Officers whose salaries were funded directly from external income were furloughed.

With regard to decision making this continued through the Authority's existing Emergency Delegation to the Chief Executive. Through this delegation and supporting process the Authority was able to transparently continue making any time critical decisions while meetings of the Authority and its Committees could not take place. The Chief Executive Officer's emergency delegation was reviewed and adapted due to the Pandemic. During Qtr.1 there were no meetings of the Planning Committee and 19 applications were determined under the delegation procedures. Virtual meetings were introduced in Qtr. 2 after successful Authority and P&R Committee meetings were held during Qtr.1. This followed approval of amended Standing Orders facilitating the holding of Member meetings remotely which have continued as per the approved Committee timetable without interruption including the holding of the Annual General Meeting and the added complication of secret ballots. The Member meetings which continued to take place remotely, up to the end of the Regulations, were broadcast to the public on YouTube and the public were still able to participate under our revised Public Participation Scheme either in person over the telephone, by producing a video recording or submitting a statement which was read out by the Democratic & Legal Support Team.

The Authority has also played a significant role in supporting its partners during the national emergency through our representation on, and support of the objectives, of the Derbyshire Local Resilience Forum. Our activities include communicating the government guidance from messages for visitors to stay at home, protect the NHS and save lives to hands, face, space and fresh air, supporting the police in their work across the National Park and giving reassurances that we were continuing to care for the National Park and bringing nature, history and the beauty of our National Park indoors to people's homes.

The Leadership Team set in place a rhythm of meetings to manage the organisation's response based on the following strategic objectives, which has been taken up by the Management Team following the re-structure:

1. To support government messages – from stay at home, protect the NHS, and save lives to hands, face, space and fresh air.
2. To support our staff as they work at home, unless undertaking essential safety tasks, in line with strict government guidance and then moving to opening up Aldern House to allow those staff who were unable to work from home to work at the offices; putting the wellbeing of our staff, volunteers and Members at the forefront of our approach.
3. To return to business as usual (BAU) as much as possible with staff working from home, Aldern House or around the Park, recognising the pressure on some services are impacting on some BAU activity.
4. To understand and manage down business costs and losses.
5. To start to plan for recovery and the future as the government continues to progress through the four-step roadmap to cautiously ease lockdown restrictions.

The Leadership Team and latterly the Management Team have been actively planning on how the Authority manages the recovery process and continues to review its response to the emergency and using this to update our business continuity arrangements. The social and financial challenges are still being encountered as we emerge from the third national lockdown which has seen the international community focusing on the roll out of vaccinations. The significant impact of the virus and the lockdowns are still very much being felt and this has therefore been identified again as a key issue that will affect our effectiveness during 2021/22.

As part of our continuous improvement approach to our governance arrangements we have identified further issues to address as recorded below against the 7 core principles of our Code of Corporate Governance. A full record of our review of action and assurances received indicating maintenance and/or improvement to the effectiveness of elements of the governance framework can be obtained from the Monitoring Officer at Aldern House, Baslow Road, Bakewell, DE45 1AE or can be found on our website at

<http://www.peakdistrict.gov.uk/publications/operationalpolicies>

(A) Core Principle Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of Law	
Issues identified which affect effectiveness	
1.	Delivering the IIP Action Plan and maintaining the 3 project groups.
2.	Uncertainties around the impact of the recommendations arising from the National Landscapes (Glover) Review on structures and funding and the timescales in which they are to be implemented.
3.	The impact of the non-inflationary 2021/22 funding settlement from Defra on delivery targets and uncertainty around the longer-term funding settlements from Defra following the end of the four-year settlement.
(B) Core Principle Making sure of openness and comprehensive stakeholder engagement	
Issues identified which affect effectiveness	
4.	Although the 2018-2023 National Park Management Plan has been approved and adopted by partners there are still risks around the delivery of certain elements due to limited engagement, these include Climate Change and Events Management. Work is starting on developing the new NPMP and engaging stakeholders, which will be aligned to the Corporate Strategy identifying what the Authority wants to achieve and how it intends to deliver.
(C) Core Principle Defining outcomes in terms of sustainable economic, social, and environmental benefits.	
Issues identified which affect effectiveness	
5	The ability for the Authority to be able to deliver on its Carbon Management and Climate Change ambitions within the prescribed timescales.
(D) Core Principle Determining the interventions necessary to optimise the achievement of the intended outcomes.	
Issues identified which affect effectiveness	
6.	The Authority's ability to achieve sustainable gross revenue income targets through diversification.
(E) Core Principle Developing the Authority's capacity including the capability of its leadership and the individuals within it	
Issues identified which affect effectiveness	
7.	The ability of the Authority to deal with workforce and succession planning issues as we plan to return to the workplace and how that looks as lockdown eases.

(F) Core Principle Managing risks and performance through robust internal control and strong public financial management.	
Issues identified which affect effectiveness	
8.	Failure to implement the effective delivery of Farming in Protected Landscape Fund (FiPL) including appropriate recruitment and the reputational risk to the Authority if the programme is not a success.
9.	The social and economic impact of COVID-19 will continue to have a significant and still fully unknown impact on the Authority and its ability to achieve its statutory purposes and corporate strategy targets as we have to continue to adapt our ways of operating.
(G) Core Principle Implementing good practices in transparency, reporting and audit, to deliver effective accountability.	
Issues identified which affect effectiveness	
None.	

Significant Governance Issues:

Other than the issues identified that may affect effectiveness, there are no significant issues and the arrangements continue to be regarded as fit for purpose in accordance with the governance framework. However, over the coming year we will take steps to address the issues identified during our review of effectiveness as detailed above to further enhance our governance arrangements. We are satisfied that these steps will address the need for improvements that have been identified and will monitor their implementation and operation as part of our next annual review.

Signed on behalf of the Peak District National Park Authority

Signed.....

Chair of the Authority

Signed

Chief Executive

Publication Date:

28 May 2021 (Draft Unaudited Statement)

12 July 2021 (Draft Amended Unaudited Statement)

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11. ARRANGEMENTS FOR APPOINTMENT OF EXTERNAL AUDITOR (JW)

1. Purpose of the report

To inform Members of the three options open to the Authority for the future appointment of external auditors and for Members to approve the preferred option.

Key issues

The report considers the three options open to the Authority for appointment of an external auditor for the five consecutive financial years commencing on 1 April 2023, and recommends Option 3 as the most cost effective Option. This decision can only be made by an Authority meeting, as required by statute.

Recommendations

2. 1. **That Members approve the Peak District National Park Authority opting into the national audit appointment arrangements of Public Sector Audit Appointments (PSAA) for appointment of the Authority's external auditors for five financial years from 1 April 2023 onwards (2023/24 Accounts).**

How does this contribute to our policies and legal obligations?

3. The appointment of the Authority's external auditor for five years from 1 April 2023 onwards must be made under the provisions of the Local Audit and Accountability Act 2014 ("the 2014 Act") and is required to be confirmed by 31 December 2022. The Local Audit (Appointing Person) Regulations 2015 (the 2015 Regulations) require that a principal authority may only make the decision to opt into the appointing person arrangement by the members of the Authority meeting as a whole.

Background

4. The 2014 Act brought to a close the Audit Commission and established transitional arrangements for the appointment of external auditors and the setting of audit fees for all local government and NHS bodies in England. In July 2016 the Secretary of State specified PSAA as an appointing person for principal local authorities and police bodies for audits from 2018/19. This formalised the interim arrangements that ended for the accounts for 2017/18. Because of its size the Authority is regarded as a principal Local Authority body.

In October 2016, the Authority approved the Peak District National Park Authority opting into the national audit appointment arrangements of PSAA for the appointment of the Authority's external auditors for the 2018/19 accounts onwards. This is known as the first appointing period for PSAA and acting in accordance with the role of appointing person PSAA was responsible for appointing an auditor and setting scale fees for the appointing period which covered the financial years 2018/19 to 2022/23.

The Authority's current external auditor is Mazars, this appointment having been made under the current PSAA agreement.

Following the closure of the Audit Commission local authorities have benefited from reductions in scale fees (£10,209 in 2018/19 down from £13,259 in 2017/18). However, there have been some increases in fees for additional work for the last 3 years audits. £1,500 in 2018/19, £5,972 in 2019/20 and £9,518 provisionally notified for 2020/21.

5. When the current appointing period comes to an end on 31 March 2023 the Authority will be able to move to local appointment of its external auditor. There are three options by which this can be achieved, with one option (Option 3 set out below) considered to offer the clearest advantage to this Authority due to the fact that current fees are based on discounted rates offered by the firms in return for substantial market share. It is therefore in the interests of the Authority to seek to be party to any joint procurement arrangements as the contracts expect to collectively cover over 470 local government bodies and will offer maximum economies of scale.

The scope of external audits will still be specified nationally: the National Audit Office (NAO) is responsible for writing the Code of Audit Practice which all firms appointed to carry out the Authority's audit must follow. The nature of the services are highly specialised therefore PSAA will follow a restricted procurement procedure. Not all accounting firms will be eligible to compete for the work as they will need to demonstrate that they have the necessary financial standing, technical capability, skills and experience and those shortlisted will be invited to tender.

Proposals

6. Options for local appointment of External Auditors

There are three options open to the Authority under the 2014 Act, with an auditor appointment required to be made by 31 December 2022:-

Option 1 To make a stand-alone appointment

In order to make a stand-alone appointment the Authority will need to set up an Auditor Panel. The members of the panel must be wholly or a majority of independent members as defined by the Act. Independent members for this purpose are independent appointees, this excludes current and former elected members (or officers) and their close families and friends.

Conclusion on Option 1

Although setting up an auditor panel allows the Authority to take advantage of the new local appointment regime and make its own local selection, operating an auditor panel and running a tendering exercise will incur operating costs, will need officer support and guidance, and with the Authority being so small, any advantage in reduced fees which may be available through joint or national procurement contracts will be lost: so this option is not recommended. It is also considered that there is no particular advantage in a locally selected auditor, as the standards to which the audit must be done are centrally determined.

Option 2 Set up a Joint Auditor Panel/local joint procurement arrangements

The Act enables the Authority to join with other authorities to establish a joint auditor panel, constituted on a similar basis to Option 1.

Conclusion on Option 2

The costs of setting up a panel are shared, and there is a greater opportunity for negotiating some economies of scale by being able to offer a larger combined contract value to the firms, although the panel arrangements would become more complex as there is a need for the panel to be aware of potential conflicts when some auditor firms might be barred from external audit work if they have performed consultancy work for some councils/authorities. This is considered to be a better option than Option 1, in that it could offer some economies of scale, but the costs and complexities may outweigh this benefit. During the previous appointing period there were discussions at officer level, amongst the larger public bodies affected, to determine whether there is an appetite for running a joint procurement that will include the eight Derbyshire districts/boroughs, Derbyshire County Council, Derby City Council, the Peak District National Park Authority, the Office of the Police and Crime Commissioner and the Derbyshire Fire and Rescue Service (i.e. Option 2). However, whilst this was seen as a viable alternative, all felt that there were significant benefits from joining a larger scale procurement exercise.

Option 3 Opt-in to a sector led body

Following lobbying by the Local Government Association (LGA) and demonstrable support from across the sector, the Secretary of State for Communities and Local Government specified PSAA as the appointing person in July 2016. The LGA achieved its objective of establishing a national sector led body to deliver efficient and effective external arrangements for the benefit of all authorities who have opted in to this arrangement.

Conclusion on Option 3

The overwhelming majority of councils and other relevant bodies decided to opt in to the national scheme for the five-year period from 2018/19 to 2022/23. PSAA completed a procurement of audit services to cover this period starting with the audit of accounts for 2018/19. PSAA has an option to extend the contracts for a further two year period to a total of seven years if it chooses to do so.

The procurement in 2017 enabled PSAA to appoint auditors to all councils and other bodies that opted in following a full consultation on the proposed auditor appointments. As PSAA is a not-for-profit body it was also able to pass on the reduction in the winning firms' bids by reducing audit fees. The Authority's fees were reduced to £10,209 in 2018/19 from £13,259 in 2017/18.

PSAA is preparing for the second appointing period which will span the five consecutive financial years from 1 April 2023, covering the audits of accounts for the financial years 2020/23 to 2027/28.

The costs of setting up the appointment arrangements and negotiating fees will be shared across all opt-in authorities. By offering large contract values the firms will be able to offer better rates and lower fees than are likely to result from local negotiation. Any conflicts at individual authorities will be managed by PSAA who would have a number of contracted firms to call upon.

Option 3 is therefore recommended to Members for adoption and Members are asked to approve this Authority opting in to the auditor appointment arrangements being led by PSAA.

The date by which principal local government bodies will need to opt in is 11 March 2022. The aim is to consult with opted in bodies on proposed auditor appointments during late summer/autumn 2022. Confirmation of all of the auditor appointments will take place by the 31 December 2022 deadline.

The stated top priority of PSAA is to make independent auditor appointments at the best possible prices. In September 2021 PSAA formally invited all eligible bodies to the national auditor appointment arrangements for the audit years 2023/24 to 2027/28. This is why a report is being brought to the Authority now.

Are there any corporate implications members should be concerned about?

7. **Financial:** Despite the increases for additional work undertaken by the external auditors over the last three years, Option 3 is still considered to be the best financial option for this Authority.
8. **Risk Management:** Option 3 is considered to represent the lowest risk to the Authority.
9. **Sustainability:** Option 3 represents the most financially sustainable option.
10. **Equality:** No direct implications
11. **Climate Change:** No direct implications
12. **Background papers** None

Appendices None

Report Author, Job Title and Publication Date

Justine Wells, Head of Finance and Chief Finance Officer, 4 November 2021

12. 2021/22 RESERVE ALLOCATIONS (JW)

Purpose of the Report

1. This report follows on from the 2020/21 outturn report approved by the Authority on the 21st May 2021 (Minute number 35/21), and proposes a reallocation of current cash Reserves that were set aside to finance the impact of the coronavirus pandemic. The reallocations will be as follows:-
 - a) Retain the Covid Reserve at the lower value of £683k;
 - b) Re-allocate £275k from the Covid Reserve to the Restructuring Reserve as was approved by members in the Authority report of 4th September 2020 (Minute number 64/20).
 - c) Re-allocate £130k back to the General Reserve to return the balance to £350k.

Key Issues

- The 2020/21 outturn report dated 21st May 2021, showed that the overall underspends in the year were sufficient to cover the lost income caused by lockdown restrictions and therefore there was no need, at that time, to draw down on the Covid Reserve was not used. As the pandemic restrictions continue to lift it is no longer necessary to hold the Covid Reserve at the current level.
- This report therefore makes recommendations to re-allocate part of the Covid Reserve to the General Reserve and to confirm the amount of the re-allocation to the Restructuring Reserve, the principle of which has previously been approved by Authority.

Recommendations

2.
 1. **That £275k of the Covid Reserve is to be re-allocated to the Restructuring Reserve as approved at Authority meeting on 4th September 2020.**
 2. **That £130k of the Covid Reserve be re-allocated to the General Reserve to return the balance to a minimum of £350k.**

How does this contribute to our policies and legal obligations?

3. The Local Government Act 2003 sets out the required financial administration standards Local Authorities must comply with, in particular the responsibilities of the Authority's Chief Finance Officer to advise Members on the Authority's financial position, with particular concerns about ongoing budget monitoring, the adequacy of Reserves, and the requirements to achieve a balanced revenue budget. The Chartered Institute of Public Finance and Accountancy (CIPFA) also issue guidance in the form of good practice for Local Authority Reserves. The External Auditors in considering their going concern and value for money opinion also take account of a Local Authority's approach to and level of Reserves. The outturn report in May and the budget report in February, together with budget monitoring with Members during the year, are the main reporting mechanisms.

Background

4. At the start of the Coronavirus pandemic the advice received in a letter dated May 2020 from the Department for Environment, Farming and Rural Affairs (Defra) was that National Parks should use their earmarked and non-earmarked Reserves to offset Covid related deficits, rather than rely on any additional Defra support outside the National Park Grant.
5. As a result of the Defra letter the outturn report in May 2020 (Minute number 31/20) approved the creation of a Covid Reserve with £482k allocated from 2019/20, and a second report in September 2020 (Minute number 64/20) allocating a further £605k from other earmarked Reserves to support the ongoing uncertainties due to the pandemic.
6. The outturn for 2020/21 showed that the financial impact of the coronavirus pandemic had been mitigated by several factors, including reduced expenditure on cost of sales (items to sell), the receipt of furlough income and general underspends across the whole Authority. This mean that the lost income from lockdown closures could be absorbed by the Authority as a whole and the Covid Reserve was not used.
7. The Covid Reserve remains at the value of £1.09m and was not reduced at outturn as a prudent measure due to continuing uncertainty of the progress of the pandemic. We are now in a different position and can look to reduce the value of the Reserve.
8. The report taken to members in September 2020 approved the reallocation of unspent Covid Reserve to the Restructuring Reserve due to continuing financial uncertainty as a result of one-year spending reviews and other issues. As a prudent measure it is recommended that the Restructuring Reserve (current value £61k) covers the worst-case scenario if the Authorities significant project work comes to an end, therefore it is recommended that £275k be reallocated to the Restructuring Reserve. This will bring the total in the Restructuring Reserve to £336k.
9. There have also been changes to the final outturn for 2020/21 as a result of the External Audit (detailed in a separate report on this agenda). The General Reserve has needed to fund the £79k value of cycle stocks due to a change in the way that the cycles the Authority holds for cycle hire are accounted for in the Statement of Accounts. The external auditors advised that cycles should not be held as inventories (stocks) and should be held as assets held for sale which resulted in a £79k charge to the cycle hire service. This was not planned or budgeted for in 2020/21.
10. The General Reserve was reduced by £52k in 2020/21 to be allocated to the Covid Reserve to bring the minimum level to £300k. The General Reserve (also known as the General Fund) acts as a working balance to cushion cash flows (variances up and down) and as a contingency for unexpected events or emergencies. I recommend that this is taken back up to a minimum level of £350k, which represents 5.2% of the National Park Grant.

Proposals

12. Members are asked to approve the re-allocation of resources from the Covid Reserve to the Restructuring Reserve (£275k) and General Reserve (£130k).
13. The level of the Covid Reserve will continue to be monitored as we approach the autumn/ winter season and remain in place for now at the lower level of £683k. This remains a prudent approach to ensure the Authority has sufficient Reserves to cover any changes to the current Government policies regarding the corona virus pandemic.

Are there any corporate considerations Member should be concerned about?

14. **Financial:** The issues have been covered in the report.

15. **Risk Management:**

The Chief Finance Officer has a statutory responsibility under Sections 25 – 28 of the Local Government Act 2003 to report to Members, the Monitoring Officer and external auditors on the robustness of the budget setting and monitoring process, and has an express duty to monitor the budget and underlying assumptions throughout the year, and to act when significant overspends or shortfalls in income occur.

The External Auditor assesses the financial position of the Authority as part of its annual Value for Money conclusion.

16. **Sustainability:** This report represents continuing to look after the sustainability of our finances and to be able to financially manage unexpected events.

Equality: There are no issues relevant to this report.

17. **Climate Change:** There are no issues relevant to this report.

18. **Background Papers** (not previously published)

None

Appendices

None

Report Author, Job Title and Publication Date

Justine Wells, Head of Finance and Chief Finance Officer, 4 November 2021

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PEAK DISTRICT NATIONAL PARK FOUNDATION GRANT AGREEMENT AND MOU 1 YEAR EXTENSION (SS)

1. Purpose of the report

This report seeks approval to continue the partnership with the Peak District National Park Foundation, extending the grant agreement and memorandum of understanding (MOU) between the Peak District National Park Authority and the Peak District National Park Foundation for a further year.

This will continue support for the Foundation at the same level (£58,000) for the financial year 2022/2023 covered by the existing fundraising budget in appendix 1. This made up of £45,000 of staff time in kind and £13,700 cash contribution available in a PDNPA cost centre.

We anticipate a further report in 12 months' time seeking a longer-term partnership with the Foundation for the benefit of the Park. This will allow time for development work to take place on the fundraising strategy and culture, embedding the Foundation as the fundraising vehicle to develop support for management plan outcomes and consider the resources required to do this.

Key Issues

The Peak District National Park Foundation was established by the National Park Authority and registered with the charity commission in February 2019. It supports delivery of KPI 13 (to generate £255k of sustainable gross income by 31 March 2024). The initial MOU was for 3 years and will end in March 2022.

With ever reducing core DEFRA grant in real terms, developing fundraising income via the Foundation remains a strategic priority for the Management Plan and corporate strategy and has been highlighted as an opportunity in the current work with the Business Change Manager

It is PILLAR 2 of the Commercial Strategy - Accelerate corporate support, major gifts, grants and visitor giving via The Foundation. A diagram of the fundraising strategy is included in appendix 2.

2. Recommendations

- 1. To approve a one-year extension to the grant agreement and MOU to March 2023, providing staff resources to manage and develop the charity, embedding the Foundation across the Authority to support Management Plan outcomes**
- 2. To note the fundraising strategy development and the key role of the Foundation as the brand and vehicle for delivering the strategy**
- 3. To note the progress of the Peak District National Park Foundation in its first two years**

3. How does this contribute to our policies and legal obligations?

The Peak District National Park Authority has had a long-term ambition to diversify and increase income for the benefit of the Park. The Authority and its partners have a good track record of securing large scale external funding bids. These have tended to be public funding secured via the DEFRA, DCLG, National Lottery, the EU etc. These funds are generally more prescriptive and reactive and are becoming ever more

competitive. There are also lots of funders the Authority can't apply to as a statutory body. The Authority is less well placed to develop regular donors, business donations and major gifts. Nationally the Landscapes Review recommended more ambition, strengthened Management Plan priorities, more money more and more enterprising. Recognising this, the Authority took the decision in 2018 to diversify and increase fundraising income for the benefit of Management Plan outcomes by establishing a charity.

Authority meeting 25th May 2018, Minute no 23/18, resolved:

1. To establish The Peak District National Park Trust as a charitable incorporated organisation (CIO) in accordance with the proposals set out in the report;
2. To approve the use of Authority resources, as set out in Appendix 3 of the report, to establish the charity and support its operation for an initial period of 3 years;
3. To appoint Members – Cllr A McCloy, Cllr C McLaren and Mr Z Hamid to a Shadow Board and delegate authority to the Director of Commercial Development and Outreach, in consultation with the Shadow Board, the Head of Law and the Head of Finance, to set up and register the charity in accordance with the proposals set out in the report;
4. To request that the charity trustees and/or appropriate Authority officers provide an annual report to the Authority and quarterly reports to the Authority's Audit Resources & Performance Committee in line with established corporate performance reporting timetable and procedures.

4. Background Information

The Foundation registered with the charity commission at the end of February 2019. The first year was spent inducting trustees, developing the website, opening a bank account, registering with HMRC for gift aid purposes, developing our online donation function and our vision, mission, objectives, business plan, fundraising strategy, policies and processes as well as designing and launching the #70kfor70 campaign.

The #70kfor70 campaign marked the National Park's 70th anniversary by raising £70,000. It ran over two financial years and raised over £140,000 which supported projects like uniforms for the Peak District Junior Rangers; moorland restoration with the Moors for the Future Partnership; conservation work with the South West Peak Landscape Partnership; Miles Without Stiles; Peak District Mosaic; Accessible Derbyshire; Ranger led Health Walks and a series of Year of Green Action community projects.

The Foundation has raised over £140,000 in its first two years

- £91,939 paid to projects of which £79,925 to PDNPA
- 18 Peak Partners contribute around £14,000
- 26 Regular donors contributing £1,600/month plus gift aid
- secured two major gifts (16k and £15k)
- Social media channels 3265
- OurPeak newsletter – 722
- Cumulative Foundation income to Q2 21/22 £38,498
- Average income per quarter £18,181 (based on total income to date divided by 10 qtrs)

It's important to note the Foundation is a new charity with no existing supporter base and very limited resources. It has only operated for 2 financial years and one of these has been the 2020/21 covid year. Despite this, there has been significant organisational development and fundraising with regular donor and Peak Partner income increasing in 2020/21.

A fundraising strategy needs to start with WHAT we need to deliver for the benefit of the Park, rather than the amount we want to raise. To deliver our fundraising strategy and ambition we need to develop:

- A clear strategic need for the project(s).
- An urgency that demonstrates why the work needs to take place.
- A tangible impact on the people, communities or conservation of the Peak District National Park and how the donation or grant will make a difference

Being clear on what we're securing investment for, focusses our fundraising activities to fit our strategy rather than developing projects in response to funding opportunities or donors and provides a coherent and efficient fundraising strategy for the National Park.

To inform the fundraising strategy we've identified the following Management Plan outcomes fundraising will support:

- A National Park for Everyone
- Preparing for a Future Climate
- Conservation and Nature Recovery

A shared strategy for the benefit of the National Park, is more efficient and builds on the partners strengths. The Foundation benefits from Authority and Management Plan collective expertise in conservation, biodiversity, access, engagement and project delivery. The Authority benefits from the Foundation brand, fundraising expertise, supporter base and charitable vehicle to attract funding and develop support.

Beyond 70kfor70 - What's next for the Foundation

Medium Term next 5 years

- continue to develop Foundation brand to build profile and supporter base
- Apply for funds that are not open to Authority/better suited to a charity where we can show greater project/organisational need
- Develop & deliver major gift strategy and trust and foundations plan
- Develop/promote Peak Partner scheme to increase corporate support and visitor giving
- Increase regular donors

Long Term 5-10 years

- aim to build a significant unreserved funding pot which can be bid into by Management Plan partners

A fundraising target is always speculative; it is not possible to accurately predict the giving levels of individuals or trusts and foundations, especially when there is no large pool of existing supporters. A fundraising target is also dependent on the resource put in.

Fundraising is a team effort; it is not possible for fundraisers to be successful in isolation. The Foundation's Trustees and Authority staff are key to achieving the income targets. Significant donors will want to talk to and meet senior staff and Trustees before giving. They will also want to see the work of the charity up close, hear from frontline staff (Rangers, project managers) and understand the future direction of the charity, the finances and cashflow, all of which requires a committed, joined up approach between the Foundation and the National Park Authority.

Our fundraising target is a shared target and dependent on close partnership working with the Authority as the project delivery lead and providing the required staff resource

and support services.

We're delighted with the progress to date and have big ambitions to accelerate the support for the National Park, however this requires resource to grow and manage the charity and close partnership working with the Authority. This report seeks a one year extension. Over the next 12 months we will further develop the fundraising strategy for the Park and identify the resources required to realise our shared ambitions as part of the mid-term financial plan work.

We are working to embed the Foundation in the new Management Plan and the fundraising strategy will focus on securing investment for the key projects in the new Management Plan.

5. Proposals

Extend the grant agreement and MOU for 1 year until 31st March 2023 to allow fundraising strategy development work to identify longer term ambition and resource for fundraising.

This would cost £58,700 covered by the fundraising development budget and would generate between £80,000 and £100,000 in 2022/23 for project delivery.

6. Are there any corporate implications members should be concerned about?

Financial:

Continuing the grant agreement and MOU at the current level for 12 months until 31st March 2023 would cost £58,700 covered by the fundraising development budget and would generate between £80,000 and £100,000 in 2022/23 for project delivery.

Foundation Reserves Policy and becoming cost neutral

The Foundation is cost neutral in that more funds have been raised for projects than the Authority has invested in the Foundation. To raise funds for projects in addition to covering the Authority's contribution will take significantly longer, and is a much harder ask of supporters. Funders and donors generally want to support project delivery which has a tangible impact to the conservation and accessibility of the National Park. Securing funding for the core costs which the Authority currently cover is much harder. There is a real marketing benefit to saying all funds raised support project delivery in the National Park. It also means that more money is raised to deliver projects rather than covering fundraising salaries.

In line with charity industry standards, for every £1 the Foundation raises we ensure that at least 85% goes on project delivery. The Foundation's reserves policy aims to retain 15% of unrestricted income to develop the Foundation's reserves position and to work towards covering its core costs in the longer term.

There are significant economies of scale and efficiencies in having a single staff team employed by the Authority supporting a fundraising strategy for the Park. The one year extension will enable a 12 month development period to explore resources required to deliver our fundraising ambitions and the longer term operating model.

A longer-term partnership for the benefit of the Park, will give the Foundation's supporters and funders the certainty it needs to develop, grow and accelerate support and gives potential funders and donors the confidence to partner with us longer term.

Risk Management:

The risk of continuing support for the Foundation is low and is managed in a number of ways:

- Robust processes and systems for the charity to guide best practise including trustee Job Description, induction, code of conduct, conflict of interest, ethics policy, financial management policy, risk register and reporting as part of quarterly board meetings, registration with charity commission and Fundraising Regulator
- Trustee board includes 3 members nominated by PDNPA and board of trustees with skills and experience in marketing, comms, fundraising, finance and charity governance.
- Board meetings are managed by the Fundraising Development Manager with support from the Head of Engagement to support trustees to carry out their governance responsibilities
- A list of fundraising projects has been agreed with PDNPA to meet corporate strategy and management plan outcomes.
- MOU and grant agreement sets out the partnership working for the benefit of the Park
- Fundraising strategy in place with clear plan to grow support to achieve management plan impacts
- There has been a perceived risk of loss of control, which hasn't materialised. The development work and management of the Foundation is managed by PDNPA staff with strategic oversight by an experienced trustee board. Research prior to establishing the charity and during the last two years continues to highlight the barriers for a statutory public body and planning authority in developing fundraising income and the need for a charitable vehicle. In line with the fundraising strategy diagram using the Foundation as the public facing brand and vehicle to develop support is the most effective and efficient way to use the fundraising budget to maximise fundraising income for Management Plan priorities.

Given the above mitigation the risk is considered low.

There is a small risk associated with ending support for the Foundation - without the benefit of a charity number and supporter base, we would expect to see a reduction in growing fundraising income of c£18,000 per quarter and a reputational risk in withdrawing support for a growing charity.

Sustainability:

Supporting the Foundation will support fundraising for environmental sustainability and improve financial sustainability through securing income for projects which deliver Management Plan outcomes.

Equality:

Supporting the Foundation has a positive impact on equality for the Authority. It will raise funds for projects which contribute to a National Park for everyone and connect diverse communities to the National Park

Climate Change

1. How does this decision contribute to the Authority's role in climate change set out in the UK Government Vision and Circular for National Parks?
 - a. Educators in climate change

- b. Exemplars of sustainability

The Peak District National Park Foundation fundraises for the following National Park Management Plan Outcomes:

- Preparing for a Future Climate
- Conservation on a Landscape Scale
- A National Park for Everyone

To date it has raised over £140,000 for a range of projects which are exemplars of sustainability and educators in climate change including funding for Moors for the Future Partnership's moorland restoration, supporting woodland restructuring work at Stanage North Lees estate, supporting access improvements and footpath restoration, supporting conservation and ash die back mitigation work on the Monsal Trail.

- c. Protecting the National Park
- d. Leading the way in sustainable land management
- e. Exemplars in renewable energy
- f. Working with communities

As above the Foundation is funding a range of projects which meet the above outcomes including community led projects – Hedgerow restoration in the Hope Valley, Bradwell Hydro-electric Christmas lights project and supporting sustainable land management in Stanage North Lees, and on the Monsal Trail.

2. How does this decision contribute to the Authority meeting its carbon net zero target?
The Foundation supports nature restoration for carbon sequestration
3. How does this decision contribute to the National Park meeting carbon net zero by 2050?

The Foundation supports projects which deliver nature restoration and carbon sequestration

4. Are there any other Climate Change related issues that are relevant to this decision that should be brought to the attention of Members?

Preparing for a Future Climate remains a key Management Plan priority for the Foundation to develop support for in partnership with the National Park Authority

7. Background papers (not previously published)

None

8. Appendices

Appendix 1 - Peak District National Park Foundation annual Report 2020-2021

Appendix 2 - Fundraising Strategy Diagram

Report Author, Job Title and Publication Date

Sarah Slowther, Fundraising Development Manager, 04 November 2021
sarah.slowther@peakdistrict.gov.uk
sarah@peakdistrictfoundation.org.uk



Peak District National Park Fundraising Strategy

Our Aim

To secure investment for Management Plan Impacts

Short term

Fundraising for agreed project pipeline

Medium/long term

Develop support for priorities in the new National Park Management Plan

Project pipeline based on identified project need which furthers National Park Management Plan outcomes and PDNPF charitable objects



PDNPA focus on securing large scale/statutory funds for project pipeline

Foundation is the vehicle for all fundraising for project pipeline focussing on:

- Regular donors
- Major Gifts/corporate partnerships
- Trusts/Foundations/funders better suited to a charity

NPP focus on national partnership opportunities

This approach maximises opportunities, is efficient and plays to each organisations' strengths.
It is a shared strategy for the benefit of the National Park.

The Foundation benefits from Authority and Management Plan collective expertise in conservation, biodiversity, access and engagement. The Authority benefits from Foundation fundraising expertise, supporter base and charitable vehicle to attract funding.

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Peak District
National Park
Foundation

Appendix 2

ANNUAL REPORT 2020/21



Explore. Enjoy. Support.



Mam Tor near Castleton

Welcome



Our natural world has never been more important and the joy of spending time in nature and the positive impact on our wellbeing has become increasingly recognised. Through conservation and engagement projects in The Peak District National Park, we can make a difference. We have an opportunity to play a key part in the global effort to restore nature and by doing this locally, we can enjoy it too. This is intrinsic to our vision of a Peak District National Park enjoyed and conserved by everyone. Although the pandemic has created challenges for our work and the National Park, it's also highlighted our connection to the Peak

District and inspired more of us to connect with nature and explore, enjoy and support our National Park.

Building on our inaugural year, we have continued to develop our organisation and work with partners to conserve and enhance our grasslands, moorlands, and woodlands, increase outdoors learning and accessibility, and support local community groups which care for the National Park. With the support of our donors and partners, we were able to fund some moorland restoration work with Moors for the Future Partnership, this year. As the climate crisis becomes ever more urgent and the COP26 summit comes to the UK in 2021, I am pleased that we are actively fighting climate change here in the Peak District by restoring our peatlands with simple techniques such as planting sphagnum moss.

We are grateful to the Peak District National Park Authority who continue to work in partnership with us and cover our operating costs, which means more of what we raise goes to delivering much needed projects in your National Park. We hope this partnership continues so we can carry on supporting projects which conserve and enhance the National Park.



Chrome Hill, near Longnor

Looking to the future, we want to see more nature recovery projects and people from all backgrounds enjoying their National Park. We're incredibly grateful to all our supporters who are helping us work towards this and make real improvements in nature recovery and engagement across 555 square miles of the UK's original National Park.

We really could not do it without you, so a huge THANK YOU to everyone who is working with us to achieve our vision.

Explore. Enjoy. Support. And always be #PeakDistrictProud.

Jen Lowthrop
Chair

What we do

We are the official charity of the Peak District National Park. We work to secure and direct the substantial goodwill that exists for the Peak District, to places where it can make a real difference. The National Park is facing real challenges, our projects help combat climate change, support nature recovery, maintain our heritage and habitats and ensure the Park is accessible and welcoming to all. We're doing things today that will help our National Park thrive tomorrow, and for many generations to come.

Our Vision

The Peak District National Park is enjoyed and conserved by everyone.

Our Values

Inclusive

We are open and approachable and committed to a National Park for all.

Collaborative

Everything we do, from fundraising to project delivery, is done in partnership. This delivers better outcomes for the National Park and its visitors.

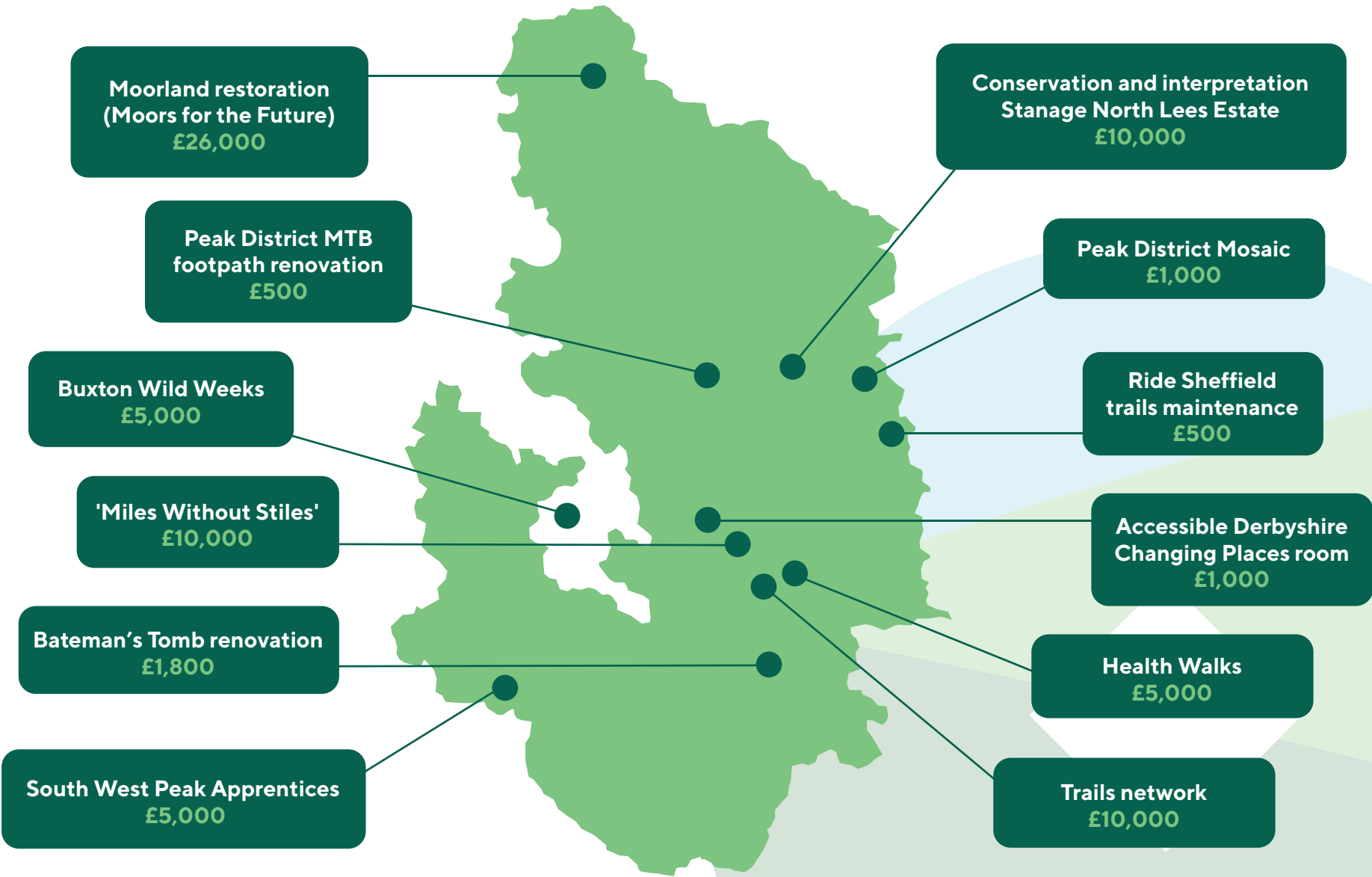
Creative

We look for opportunities to develop new projects and partnerships to maintain a resilient organisation with a diverse range of supporters and income streams which help us realise our vision.



View from Mam Tor to Rushup Edge

Our projects in the Peak District National Park



Celebrating 70 years with #70kfor70

In April 2021, we celebrated the Peak District's 70th anniversary as the UK's first National Park. The Peak District National Park Foundation was set up to mark this milestone. Thanks to our supporters, our #70kfor70 campaign doubled its target, raising more than £140,000 over two years, for a range of conservation and engagement projects across the National Park. #70kfor70 has supported the following:

Preparing for a future climate

Restoring our Moors

Climate change affects us all and is impacting the National Park's delicate landscape now – with an increase in extreme weather contributing to fires and flooding. Peat is the single biggest store of carbon in the UK, storing the equivalent of 20 years worth of all UK carbon emissions. A healthy moorland also absorbs rain water reducing flood risk. We've worked with the Moors for the Future Partnership to fund vital restoration work on blanket bog moorland habitats, and



Sphagnum moss

“It is more important than ever to protect our peatlands, allowing them to store carbon from the atmosphere and help in the fight against climate change. The Foundation support means we can deliver more vital restoration work”

Chris Dean, Head of Programme Delivery, Moors for the Future Partnership

supported their peat depth analysis work to understand how much carbon is held in the peat to prioritise works and mitigate the impact of climate change.

'The Big Give Christmas Challenge 2020' was a great opportunity to inspire support, with donations doubled thanks to match funding. We raised over £5,300 for moorland restoration during the campaign week which, coupled with our wider fundraising, achieved a total of £27,000 to deliver vital moorland restoration.

Conservation and nature recovery

We've supported conservation and nature recovery work across the National Park.

The South West Peak Landscape Partnership Future Custodians project – trained Countryside Worker Apprentices in a range of conservation skills – thanks to £10,000 from the Foundation. All three apprentices have gone on to secure jobs in countryside management.



Apprentice at work

Celebrating 70 years with #70kfor70

Our funding also supported the Landscape Partnership's 'Beyond the Classroom' project Buxton Wild Weeks – leading outdoor learning in Buxton to encourage young people to notice the nature around them. Over four days, 25 sessions were delivered with over 900 pupils, of which 197 took part in a conservation activity, such as building bug hotels, totalling 275 conservation hours!

On the trails, £10,000 has enabled Trails Rangers to set up a dedicated group of volunteers who will support a range of conservation work on the trails network.

£500 supported Ride Sheffield volunteers to look after Peak District routes.

£500 supported Peak District MTB volunteers work at Elmin Pits Farm in the Hope Valley. They renovated an existing footpath section and an undedicated trail, to create a new 900m trail as a right of way with mountain bike access.

At Stanage North Lees, we contributed £10,000 towards nature recovery work focusing on diversifying the woodland habitats and supporting interpretation.

A National Park for everyone

Miles without Stiles

£10,000 of our #70kfor70 funding is supporting Miles Without Stiles routes creating well-surfaced easy access routes without stiles, steps, or steep gradients.



“I can't thank you enough, it's put my life back on track. Working with the South West Peak Landscape Partnership has been a great opportunity and I feel so lucky to have had it. It has given me an amazing kickstart to a career in conservation”

Dan, Apprentice

Celebrating 70 years with #70kfor70

With over 1,300 miles of rights of way enjoyed by millions of visitors and variable British weather, our footpaths and bridleways are in constant need of improvements and maintenance. We launched our sponsorship scheme so we can direct support to vital access improvements enabling us to care for the Park now and in the future.

Thanks to Peak District photographer Wesley Kristopher Chamberlain who raised over £600, we were able to replace the ladder stile near Winnats Pass with an accessible stock-proof gate.

Peak District Mosaic

With Peak District Mosaic we're working to encourage people, who live near the National Park but rarely experience the many benefits it has to offer, to visit. Mosaic's Sheffield and Manchester Champions work to connect diverse communities to the Peak District. £1,000 has supported this important work by funding transport to the Peak District.



“It was excellent to be able to work with the Peak District National Park Foundation to support our fundraising efforts for conservation works at Bateman’s Tomb. The funds raised will be a real boost to the local community.”

Anna Badcock, PDNPA Cultural Heritage Officer

Celebrating 70 years with #70kfor70

Accessible Derbyshire

Work to the Goods Shed at Millers Dale Station, on the ever-popular Monsal Trail, has restored this historic building to its former glory and created a fantastic interpretation space for sharing the story of its industrial heritage and wildlife. Working together with Accessible Derbyshire, we are raising funds for a Changing Places facility to help make this beautiful area of the National Park more accessible for people with profound disabilities that severely limit mobility.

Thomas Bateman's Tomb

Peak District antiquarian Thomas Bateman, from Rowsley, became known as the pioneer of early archaeology. He excavated more than 200 prehistoric barrows in the Peak District. Attendees of the virtual Derbyshire Archaeology Day raised over £1,800 enabling us to work with Middle-By-Youlgrave parish council to restore his tomb in Youlgrave.

Peak District Health Walks

£5,000 has supported Peak District Health Walks to connect people with long-term health conditions to the National Park.

“During lockdown I walked near home with only one other person, it was so lovely to come out here with more people.”

Peak District Health Walks participant



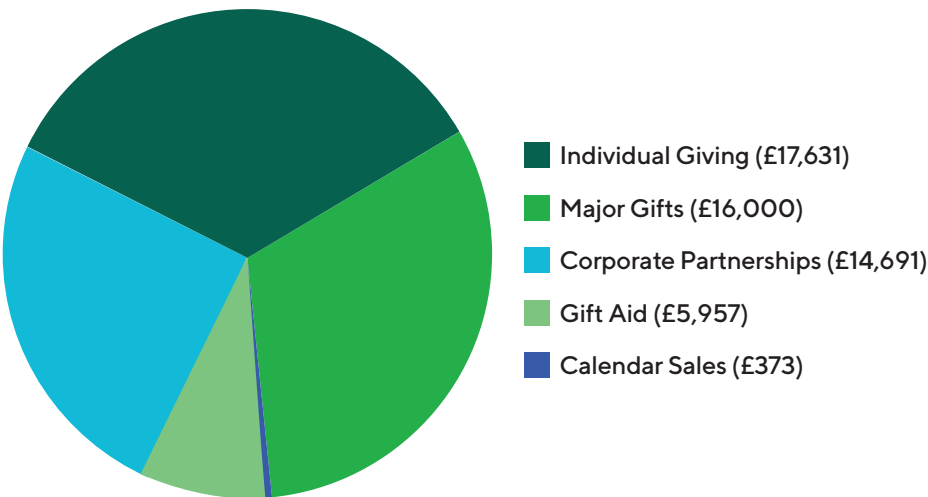
Accessible Derbyshire



Cotton grass, Combs Moss

Where the money came from

Our income this year has come from a wide range of fundraising sources including Corporate Partnerships, Individual Giving and Major Gifts.



Peak Partners

Our corporate partnership scheme – Peak Partners – enables businesses to care for the National Park and meet their Corporate Social Responsibility (CSR) goals. Peak Partner businesses get exclusive use of our supporter logo to show their customers they’re supporting the National Park. Silver and Gold Peak Partners benefit from a great team away day, in beautiful surroundings, to see first-hand the impact of their support in the National Park. Peak Partners are supporting a range of projects including large-scale conservation programmes which increase biodiversity and carbon storage and wellbeing projects. Peak Partners have raised £14,691.

If you’d like to join the 17 businesses who are proud to be Peak Partners and work with us to support vital conservation and access projects, get in touch to find out how your business can benefit email hello@peakdistrictfoundation.org.uk



Our Peak Partners

PDNPA Visitor Centres
Peak Gateway
The Breedon Group - Hope Works
C W Sellors Fine Jewellery
Feel Good Do Good
PAF Consulting Ltd.
Portaway Minerals (Elton) Ltd.
Walker Sealants Ltd.
Peak Running

Phil Sproson Photography
White Peak Planning
Peak Mountaineering
Beyond The Edge
Peak District Kids
Peak Walking Adventures
RubbaStuff (producers of PACMAT)
The Outdoor Guide

“Peak District Kids is delighted to be a Peak Partner. We’re pleased to help care and protect our National Park for future generations”

Peak District Kids

We are proud to be the official charity partner of the Peak District National Park Authority. We have a grant agreement with the National Park Authority and a memorandum of understanding which sets out our partnership working for the benefit of the National Park. We expect this relationship to continue, so more of what we raise can support projects which care for the National Park.

Lockdowns and restrictions during 2020/21 undoubtedly impacted our fundraising and income targets. The first lock down saw many trusts and foundations pause their grant giving and refocus on funding projects directly supporting the covid response. We secured a grant for a wellbeing project with Sheffield communities to be delivered in 2021/22 which will be included in our 2021/22 accounts. Our face to face fundraising plans and our 70th anniversary plans were paused due to restrictions. However, despite this we've seen an increase in Peak Partner income, individual donations and our first major gift. While total income was down on the previous year, this is because we benefitted from £62,564 gift of residual client balances from law firms in 2019/20. All other areas of income grew in 2020/21. Our financial strategy assumes continued support for our core costs from the National Park Authority and a plan to continue to grow income from trusts and foundation's, peak partners, major and regular donors so we can continue making a positive impact for nature and people.

Our 2020/21 headline figures

The #70kfor70 campaign ran over the charity's first two financial years and raised £143,319, paying out £91,940 to projects.

	2019/20	2020/21
Total income	£88,667	£54,652
Staff and operational costs – in kind contribution from PDNPA *	£83,250	£60,669
Project spend	£15,088	£76,852

* Our staff and operational costs are covered by the Peak District National Park Authority

Our reserves

As a new charity we're working towards a reserves position of three months core costs. We're allocating 15% of unrestricted income towards our general reserves to cover any unforeseen drop in income, additional running costs or to enable us to respond to new fundraising opportunities. This means that for every £1 donated at least 85% supports project delivery in the National Park to ensure the Peak District is enjoyed and conserved by everyone. We aim to include a 5% management fee on restricted funds where appropriate. We have £8,874 in general reserves.

We have £23,782 in restricted reserves in line with our reserves policy and the indemnity we've provided on receipt of residual client balances received in 2019/2020.



Future focus

#70kfor70 was just the start for the Peak District National Park Foundation. Looking to the 2021/22 financial year, our focus remains on developing support for projects which realise our vision of a National Park enjoyed and conserved by everyone.

We continue to support high quality projects, informed by the Peak District National Park Management Plan. We deliver positive impacts for people and place focussing on the Management Plan outcomes:

- A National Park for Everyone
- Conservation and Nature Recovery
- Preparing for a Future Climate

Our 2021/22 focus is:

Wilder Stanage

Supporting nature recovery and engagement work at the Stanage–North Lees estate.

South West Peak Landscape Partnership

Supporting conservation, engagement and heritage projects.

Peak District Proud Fund

Providing litter picking kits for volunteers and supporting #PeakDistrictProud activities.

Peak District Trails

Supporting ash dieback recovery work including removing the diseased trees, planting alternative native tree species and restoring woodland areas.

Moors for the Future Partnership

Supporting vital moorland restoration work for nature recovery and climate change mitigation.

Ambassador Schools

Supporting engagement work with schools and wider communities, improving well-being by connecting people to the National Park.



Curbar Edge, Hope Valley

Meet our team

Thank you to our wonderful team of staff, trustees, partner organisations and supporters. Our team have continued working remotely for the last year around home-schooling commitments, and other challenges posed by Covid-19.



Sarah Slowther
Fundraising
Development Manager



Claire Barlow
Fundraising
Development Officer

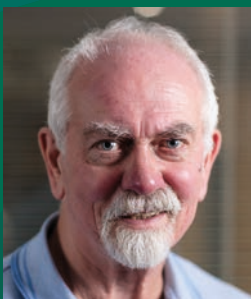


Maggie Reynolds
Project Administration
and Support

We have a committed group of trustees who give their free time to guide our organisational development and fundraising. They care passionately about the conserving Peak District National Park landscapes and welcoming everyone to the Park. Our trustees are:



Chair
Jen Lowthrop
Director, Feel Good
Do Good and
Coworking Corner



Vice-Chair
Colin McLaren
PDNPA Member and
Oldham Borough
County Councillor



Trustee
Alex Waddington
Head of External
Affairs, The Good
Things Foundation



Trustee
Steve Turner
CEO at Mount Cook
Outdoor Centre



Trustee
Zahid Hamid
PDNPA Secretary of
State Member



Trustee
Andrew McCloy
Writer, journalist and
Chair of PDNPA and
National Parks England



Trustee
Andy Robinson*

*During the financial year 2020-21 we had a trustee vacancy. We're delighted to have appointed Andy Robinson CEO of the Lindley Educational Trust in June 2021 as our new trustee and treasurer.



Thank you for taking the time to read our Annual Report.
We hope it's inspired you to join us in creating a National Park enjoyed and conserved by everyone.

Sign up for our e-newsletter
www.peakdistrictfoundation.org.uk/newsletter

Text 'Donate peak 1' to 88802 to give the amount of your choice today



Peak District
National Park
Foundation

Explore. Enjoy. Support.

www.peakdistrictfoundation.org.uk

 [peakdistrictfoundation](https://www.facebook.com/peakdistrictfoundation)

 [pdnp_foundation](https://twitter.com/pdnp_foundation)

 [peakdistrictfoundation](https://www.instagram.com/peakdistrictfoundation)



Special thanks to www.philsprosonphotography.com for providing many of the images in this report

14. ANNUAL REPORT ON MEMBER LEARNING AND DEVELOPMENT (JC/RC)

1. Purpose of the report

This report sets out the Member learning and development framework and the proposals for the next annual programme of Member learning and development events (January to December 2022)

Key Issues

- Provision of learning and development opportunities for Members assists them to improve their effectiveness and fulfil their role as a Member.

2. Recommendations

- 1. To agree the Member learning and development framework (Appendix 1 of the report) and the events programme for January to December 2022.**
- 2. To continue to record Member learning and development activities in terms of hours and include personal learning and development by Members outside of events organised by the Authority, with the target of 20 hours per Member in every 12 months.**

How does this contribute to our policies and legal obligations?

3. This work contributes to achieving the Authority's outcome to be an agile and efficient organisation.
4. The Authority aims to help Members to develop appropriate skills, knowledge and behaviours to improve effectiveness and fulfil their role as a Member of the Authority and to ensure that processes are in place to support this within a framework of good governance and continuous improvement.

Background Information

5. Member training and development has evolved over the past few years and has included the introduction of targets per Member for learning and development, personal development plans, annual self-assessments and a 'buddy' scheme for new Members. The Authority also signed up to working towards the achievement of the East Midlands Regional Member Development Charter.
6. Full details of the current Member training and development practices and current performance are presented as a framework document and this is attached at Appendix 1. This framework pulls together initiatives and arrangements previously agreed by the Authority.
7. An annual learning and development programme is produced each year and the sessions included within it aim to support Members in meeting their learning and development responsibilities. The programme is split into the following 3 sections:
 - Essential and Desirable learning and development
 - New Member Induction
 - Optional learning and development choices.

8. We are currently reviewing the new Member induction process and the Member Champion for Learning and Development will be consulted on this. The current new Member induction process starts as soon as a Member is appointed with a welcome letter and essential information sent to them. Following this we aim to hold an induction session with the Democratic Services Manager within 2 weeks of appointment.
9. Another important part of the new Member induction is the Planning Training. All new Members have to complete the planning induction which comprises of a set of reading material followed by completion of an online questionnaire and attending a Planning Committee meeting to observe. Members of the Planning Committee cannot actively take part in meetings without completing the induction.
10. Following on from the Planning induction all Members must also attend the annual Planning Training session (the same session is held twice, on different dates, so Members only need to attend one of the sessions).
11. In August 2021 the ELMS e-learning portal, used by Authority Officers, was introduced to Members with a compulsory module on 'Equality in the Workplace' for both Members and Officers to complete. It is envisaged that more modules will be added for Members to access via ELMS with a mixture of compulsory and optional topics. A 'GDPR Awareness' online course was also made available to Members but this was via an outside provider rather than ELMS.
12. At the annual Authority meeting in July this year Cllr Becki Woods was re-appointed as Member Champion for Member Learning and Development. Cllr Woods has been the Member Champion for the previous 3 years and has been consulted on this report. The Management Team and the Democratic Services Manager have also been consulted.

Proposals

Member Learning and Development Framework

13. The current proposed Member learning and development framework is attached at Appendix 1 for Members to agree current practices and performance levels.
14. The framework sets out the arrangements we have in place for developing Authority Members. It also highlights the tools we use to capture learning and development needs and makes sure that they are included in the annual programme. These include:
 - Personal Development Plans
 - Annual Self-Assessments
 - Biennial Members Survey
15. The section on performance demonstrates the take up of these tools is limited and fluctuates from year to year. Currently 30% of Members have a personal development plan (an increase of 6 % from the previous year) and 36 % have completed a self-assessment (a decrease of 11% from the previous year). This section also shows that due to the effects of the Covid-19 pandemic situation no Members were able to demonstrate that they met the target of 20 hours learning, however 43% had achieved 16 hours learning. Changes in membership also have an impact on these figures; during 2020/21 a number of Members left the Authority and new Members joined following the Local Government elections.

16. The Members Survey due to be undertaken during 2018 was held in abeyance following the creation of the Member led Governance Review Working Group. It was agreed that the bi-annual Survey would be held after the Group had completed its review so that feedback could be gained from the wider membership of the initiatives introduced by the Group and adopted by the Members of the Authority. In the 2018-19 report on Member learning and development, we stated that it was anticipated that the next Members Survey would be conducted at the end of 2020 however this has still not taken place so it is now our intention to conduct the survey by early 2022.
17. In approving the framework and this year's learning and development plan Members are encouraged to make full use of these tools so we can develop an informed programme.

Learning and Development Programme

18. The proposed Learning and Development Programme for 2022 is attached at Appendix 2 for Members to agree.
19. The programme includes a list of optional learning and development opportunities that can be delivered in a variety of ways. Members are encouraged to choose up to 3 options from this list that they are interested in pursuing during the forthcoming year. In choosing from the programme Members are asked to have regard to issues identified in their self-assessment and their personal development plan, while being realistic about what is achievable in a year and the Corporate targets for Member learning and development. Unfortunately, the provision of some choices requested by Members for this year, which are facilitated internally, have been affected by Covid 19 requirements and the availability of Members and officers. However sessions have been held on Community Engagement, Management of Authority Assets and Visitor Experiences, Moors for the Future, the Natural Environment and the National Park, the Role of the Rangers, and Transport Issues in the National park.

Members are asked to submit their optional choices for next year to Democratic and Legal Support Team by 17 December 2021. Arrangements for providing the optional elements will then be considered and progressed.

Are there any corporate implications members should be concerned about?

Financial:

20. Member development costs are funded by the Members budget and include funding for all training including attendance at National Parks UK conferences and workshops and the external facilitation of Member personal development plans.

Risk Management:

21. The main risk is failure to enable Members to develop appropriate skills, knowledge and behaviours to improve effectiveness and fulfil their role. The Authority has provided development opportunities for Members for many years. The proposals in this report are part of continuous improvement in our approach but proportionate to the resources available.

Sustainability:

22. There are no issues to highlight.

Equality:

23. There are no issues to highlight.

Climate Change

24. Arrangements for provision of training will take account of any impacts on our carbon footprint and aim to minimise these including minimal travel to sites, use of web based training and virtual meetings.

A Member training session on climate change has been added to the 2022 training programme.

25. **Background papers (not previously published)**

None.

26. **Appendices**

Appendix 1 – Members Learning & Development Framework

Appendix 2 – Members Learning & Development Programme 2022

Report Author, Job Title and Publication Date

Joanne Cooper, Democratic and Legal Support Officer, and Ruth Crowder, Democratic and Legal Support Team Leader, 4 November 2021
democraticandlegalsupport@peakdistrict.gov.uk

PEAK DISTRICT NATIONAL PARK AUTHORITY

MEMBER LEARNING AND DEVELOPMENT FRAMEWORK

1.0 Introduction

- 1.1 The Peak District National Park Authority is committed to investing in lifelong learning and development for all its Members. The Authority recognises the contribution that such an investment can make in supporting Members in their roles as leaders within the organisation and the wider community. The ongoing development of Members is a key element of the organisational development of the Authority.
- 1.2 The Authority has therefore signed up to the East Midlands Regional Member Development Charter and is working towards achieving the standards required. In recent years progress in achieving the full award has been restricted due to budget pressures limiting the amount of staffing resource available to support the programme, however the Authority has continued to maintain the standard and use opportunities to improve when they arise.

2.0 The East Midlands Regional Member Development Charter

- 2.1 The East Midlands Development Charter for Members was developed around a national template adapted to reflect the culture of the region and the needs of the local authorities within it. The Charter sets out a process for accreditation and a framework of standards of good practice for Authorities to achieve.
- 2.2 The aim of the Charter is to make sure that Members have the knowledge, skills and attributes to fulfil their roles now and in the future in line with the Authority's corporate outcomes. The purpose of the Charter is therefore to act as a vehicle to improve the corporate performance of the Authority through the development of its Members.
- 2.3 A summary of the criteria for the current Charter is set out in Appendix A.

3.0 Our General Approach

- 3.1 One of the key principles for Member Learning & Development at the Authority is that Members are asked to take individual responsibility for their own training and development and identify their needs. The following tools are available to help Members do this:

A personal development plan for new Members

- 3.2 As part of the induction process all new Members are provided with the opportunity to meet with an external facilitator to identify their learning and development needs and produce a personal development plan.
- 3.3 Once completed the plan is considered by the Democratic and Legal Support Team who will consult with the individual Member on how to deliver their plan.
- 3.4 After their first year as a Member individual Members will take on responsibility for updating their plan as part of the annual self-assessment process.

Annual Self-Assessment

- 3.5 It is a requirement from Defra that the performance of all 'national' Secretary of State Members is measured and they complete a self-assessment. However Parish Members and Local Authority Members are encouraged to complete their own self-assessment annually as this tool is useful in:
- Assisting individual Members in developing and updating their personal development plan
 - Helping Officers to identify learning and development needs to inform the annual learning and development plan.

Members Survey

- 3.6 Once every two years the Authority carries out a survey of Members. The questions in the survey are structured around the following areas:
- Strategic and external leadership
 - Governance and scrutiny
 - Contributions and self-development
 - Communication
 - Community engagement
- 3.7 Once the survey has been completed the results are analysed and issues identified. In some cases the issues identified can be resolved through providing further learning and development opportunities. Where this is the case they will be incorporated into the annual learning and development plan.
- 3.8 The Members Survey due to be undertaken during 2018 was held in abeyance as a result of the creation of the Member led Governance Review Working Group. It was agreed that the bi-annual Survey would be held after the Group had completed its review so that feedback could be gained from the wider membership of the initiatives introduced by the Group and adopted by the Members of the Authority. Although it was anticipated that the next Members Survey would be conducted at the end of 2020 this has now been put back to early 2022.

4.0 Our current arrangements for Member Learning and Development

New Member Induction

- 4.1 The effective induction of new Members is a crucial element to making sure that all Members are able to contribute to the work of the Authority as soon as possible after their appointment. However we need to make sure that we strike the right balance of providing what is needed but avoiding an overload of information. We also have to recognise that Members also have other significant commitments outside of the Authority.

4.2 With this in mind the following induction arrangements have been agreed.

a) Compulsory elements			
<i>Topic</i>	<i>Delivered by</i>	<i>Timescale</i>	<i>Duration</i>
Getting started as a Member – An introduction to Democratic Services	Democratic Services Manager	Within 2 weeks of appointment	2 hours
An introduction to the Peak District National Park Authority (Strategy)	Chief Executive and Chair of the Authority	Within 4 weeks of appointment	2 hours
Planning Training Induction:			
Read the Introduction to Planning Information pack and complete the on-line knowledge test	Head of Planning and Democratic Services Manager	Within 8 weeks of appointment	4 hours
Observation of a meeting of the Planning Committee	Head of Planning and Democratic Services Manager	Within 8 weeks of appointment	3 hours

b) Optional elements but highly recommended			
<i>Topic</i>	<i>Delivered by</i>	<i>Timescale</i>	<i>Duration</i>
Allocation of an experienced “buddy” Member	Facilitated by Democratic and Legal Support Team	Within 2 weeks of appointment	To be agreed by the new Member and their buddy
Produce a personal learning and development plan with assistance from an external facilitator.	Arranged by Democratic and Legal Support Team	Within 8 weeks of appointment	2 hours
Attend a national new Member induction event.	Bookings arranged by Democratic and Legal Support Team	Within 12 months of appointment	Two day residential or virtual event

Annual Learning and Development Programme

4.3 Each year the Authority will approve the Member Annual Learning and Development Programme. Taking the report to the November meeting of the Authority allows us to incorporate into the plan any issues identified in new Member learning and development plans and from the self-assessments completed by other Members.

4.4 The Learning and Development Plan will be divided into three sections:

Essential or Desirable	Core events for all Members to attend
New Member Induction	Events for new Members to attend
Development	Optional learning and development topics for Members to choose from with delivery tailored to interest

4.5 As there is a limit to the financial resources available for supporting Members in attending external courses and workshops individual requests for support will only be considered if it is clear that the event will help to meet needs identified in that Member's self-assessment or learning and development plan.

Performance

4.6 The following aspects are measured to give us guidance on how these arrangements are working. These aspects are reported to the Chair and Deputy Chair of the Authority and the Member Representative for Learning and Development. They are also reported to the Authority meeting as part of the annual learning and development report.

	2020/21	2019/20	2018/19	2017/18
Member participation in essential training events	72%	60%	57%	63%
Members with a personal development plan in place	30%	24%	27%	24%
Members who completed a self-assessment form.	30%	47%	30%	24%
Members who felt objectives were met at L&D events	*Data not available	72 – 100%	72 – 100%	72 – 100%
Members who rated workshops as good	*Data not available	70 – 100%	70 – 100%	70 – 100%
Target of 20 hours learning and development per Member obtained	*0%, however 43% obtained 16 hours	17%	10%	27%

*Data information and participation in events affected by Covid-19 pandemic situation during 2020-21.

It is recognised that there are many ways that Members may be developed including training at other authorities and self-development such as personal research. These activities should be captured in individual self-assessments so that they can contribute towards the 20 hour target.

East Midlands Member Development Charter Standards (Updated October 2020)

1. Commitment to Member Development and Support

- 1.1 Political and managerial leadership is committed to the development of Members.
- 1.2 The Authority actively promotes democratic participation, publicises the role of councillors as community leaders, and proactively engages with under-represented groups.
- 1.3 The Authority is committed to ensuring equal access to learning and development for all Members.
- 1.4 The Authority has a designated budget for Member development which is adequate to meet priority development needs.

2 Strategic approach to Member development

- 2.1 The Authority has a Member Development Strategy in place.
- 2.2 The Authority has a structured process for regularly assessing Members' individual learning and development needs based on focused objectives.
- 2.3 The various Member roles are clearly defined and outline how they contribute to the achievement of Authority and community objectives
- 2.4 The Authority has a structured process for assessing current and future leadership and executive team development needs.
- 2.5 There is a Corporate Member learning and development plan in place.

3 Learning and development is effective in building skills and knowledge

- 3.1 Investment in learning and development is regularly evaluated and improvements implemented
- 3.2 Learning shared with other Members and where appropriate with Officers and stakeholders to encourage capacity building and a culture of learning across the Authority and externally.

Dates have been set for the following learning and development events and attendance for all Members of the Authority is essential or desirable.

ESSENTIAL & DESIRABLE LEARNING & DEVELOPMENT						
Course Event/Title	Attendance	Date	Duration	Type	Current Lead	Notes
Climate Change	Essential	Provisionally 28/01/22 and/or another date in February 2022	3 Hours	Development	Emily Fox	Details of workshop to be confirmed as soon as possible.
Annual Members' Tour	Desirable	24/06/22	5 hours	Development	Ruth Crowder	
Annual Planning Tour	Desirable	19/08/22	5 hours	Development	Brian Taylor	This is for all Members not just Planning Committee Members.
Planning Training	Essential	23/09/22 OR 21/10/22	4 hours	Progressing Business & Development	Brian Taylor	All Members must attend one of the sessions to participate in decisions relating to planning matters and gain a better understanding of the development management issues facing the Authority in its role as Planning Authority for the National Park.
Strategic Corporate Planning Workshop	Essential	16/09/22	3 hours	Progressing Business	Sarah Fowler	
Strategic Finance / HR Workshop (1)	Essential	14/10/22	3 hours	Progressing Business	Sarah Fowler/ Justine Wells/ Theresa Reid	
Strategic Finance / HR Workshop (2)	Essential	18/11 /22	3 hours	Progressing Business	Sarah Fowler/Justine Wells/ Theresa Reid	

The following learning and development events are designed specifically for new Authority Members and form part of the Induction process

NEW MEMBER INDUCTION						
Course Event/Title	Attendance	Date	Duration	Type	Current Lead	Notes
An Introduction to the Peak District National Park Authority (Strategy)	Essential (for new Members)	June/July 2022	2 hours	Development	Sarah Fowler and Chair of Authority	
Getting started as a Member – An Introduction to Democratic Services	Essential (for new Members)	June 2022	2 hours	Development	Ruth Crowder	
National Parks UK New Members Induction	Desirable	To be confirmed	15 hours	Development	Ruth Crowder	The session is an annual event, either hosted by different National Parks or may be a virtual event, and all new Members are encouraged to attend. Usually held in September.

The final section list areas for learning and development that have previously

been identified by Authority Members as development needs. **Members are invited to look down the list and advise the Democratic and Legal Support Team of any 3 topics that they would be interested in participating in by Friday 17 December 2021.** The method of delivery will depend upon the number of Members who express an interest, (in this section a date is only given where a session has already been organised).

DEVELOPING SKILLS					
Course Event/Title	Attendance	Estimated Duration	Type	Current Lead	Notes
<p>A number of development skills courses may be available for example:</p> <ul style="list-style-type: none"> • Influencing/Persuading Skills • Constructive Challenging Skills • Managing Time/Speed Reading • Chairing Skills • Skills for Presentations and Public Speaking <p>Please contact Democratic Services if you have a request which is not listed above.</p>	Optional	3 hours	Development	Ruth Crowder	These may be facilitated by ELMS modules, externally provided workshop or training events, other web based courses or booklets or other available alternatives
Using the internet and Member Portal as a source of information	Optional	1 hour	Development	Ruth Crowder	1-1 meetings by appointment
IT Skills	Optional	1 hour	Development	David McMahon	1-1 meetings by appointment

GOVERNANCE PERFORMANCE & SCRUTINY

Course Event/Title	Attendance	Estimated Duration	Type	Current Lead	Notes
Code of Conduct and Role of Authority	Optional	2 hours	Learning	Ruth Crowder	Provided by in-house small group sessions or 1-1 sessions or may be considered for a larger workshop if interest is great
National Park Management Plan, Corporate Strategy and Business Planning	Optional	2 hours	Learning	Emily Fox	Provided by in-house small group sessions or 1-1 sessions or may be considered for a larger workshop if interest is great
National Park Finance and Financial Planning	Optional	3 hours	Learning	Justine Wells	Provided by in-house small group sessions or 1-1 sessions or may be considered for a larger workshop if interest is great
Dealing with Complaints	Optional	1 hour	Learning	Ruth Crowder	Provided by in-house 1-1 sessions or small group sessions
National Park Authority Scrutiny	Optional	3 hours	Learning	Ruth Crowder	Provided by in-house small group sessions or 1-1 sessions or may be considered for a larger workshop if interest is great

STRATEGIC & EXTERNAL LEADERSHIP

Course Event/Title	Attendance	Estimated Duration	Type	Current Lead	Notes
National Parks UK Workshop	Optional	5 hours	Development	Ruth Crowder	Date to be confirmed – Places are limited
National Parks UK Conference	Optional	5 hours	Development	Ruth Crowder	27 – 29 September 2022 – Places are limited

IMPROVING KNOWLEDGE OF THE WORK OF THE NATIONAL PARK AUTHORITY

Course Event/Title	Attendance	Estimated Duration	Type	Current Lead	Notes
Land Management	Optional	2 hours	Learning	Suzanne Fletcher	Provided by in-house 1-1 or small group sessions. May also involve the opportunity to accompany farm adviser visit.
Affordable Housing	Optional	2 hours	Learning	Brian Taylor, Adele Metcalfe	Provided by in-house 1-1 or small group sessions.
Moors for the Future	Optional	3 hours	Learning	Chris Dean	Provided by in-house 1-1 or small group sessions.
Transport Issues in the National Park	Optional	2 hours	Learning	Brian Taylor	Provided by in-house 1-1 or small group sessions.
Access and Rights of Way	Optional	2 hours	Learning	Mike Rhodes	Provided by in-house 1-1 or small group sessions.
The Role of Rangers	Optional	3 hours	Learning	Sarah Wilks / Andy Farmer	Provided by in-house 1-1 or small group sessions. May involve shadowing opportunity.
Approaches to Engaging Communities	Optional	2 hours	Learning	Brian Taylor	Provided by in-house 1-1 or small group sessions.
Approaches to Climate Change	Optional	3 hours	Progressing Business	Emily Fox, Adele Metcalfe	Provided by in-house 1-1 or small group sessions.
Archaeology in the National Park	Optional	3 hours	Learning	Anna Badcock	Provided by in-house 1-1 or small group sessions. Includes the chance to accompany an Archaeologist on a regular site monitoring visit or other site visits, and may be possible to visit a future excavation.
Historic Buildings and Conservation Areas	Optional	3 hours	Learning	Anna Badcock Sue Adam, Helen Carrington	Provided by in-house 1-1 or small group sessions. Includes site visit – viewing listed building(s) and/or a Conservation Area; learn about key issues including appraisals, quinquennial review, conversion, setting, design etc...

Course Event/Title	Attendance	Estimated Duration	Type	Current Lead	Notes
Tree Conservation	Optional	2 hours	Learning	Felicity Stout, Geoff Smith	Provided by in-house 1-1 or small group sessions. Includes a site visit, and the opportunity to learn about trees in the landscape, amenity value, protected trees, veteran trees, habitats and tree heritage. Also how we manage tree safety on PDNPA property.
Natural Environment in the National Park	Optional	3 hours	Learning	Rhodri Thomas	Provided by in-house 1-1 or small group sessions. Includes learning about the key habitats, species and landscapes. May also involve the opportunity to accompany an Ecologist on a site visit.
Engaging Audiences	Optional	2 hours	Learning	Sarah Wilks / Tom Marshall	Provided by in-house 1-1 or small group sessions. Includes understanding the different tools used to engage audiences; mainstream media engagement and monitoring, social media engagement and monitoring, reputation and crisis management. Understanding of key National Park touchpoints, brand, messaging and tonality to build a strong identity and drive positive awareness and engagement.
Management of Authority Assets	Optional	3 hours	Learning	Emma Stone	Provided by in-house 1-1 or small group sessions. Includes an outline of the scope of the Authority's assets, current asset management arrangements and approach to developing an asset management plan. How we are managing and developing our assets to deliver against the Corporate strategy whilst balancing the conservation interest, maintenance needs and financial constraints.

Course Event/Title	Attendance	Estimated Duration	Type	Current Lead	Notes
Fundraising and the Foundation	Optional	2 hours	Learning	Sarah Slowther /Sarah Wilks	Provided by in-house 1-1 or small group sessions. An opportunity to develop understanding of our fundraising strategy and the role of the Peak District Foundation to support and add value to this. To give members clarity on how they can support this area of work.
PDNPA Volunteering Masterclass	Optional	2 hours	Learning	Theresa Reid Rachel Mora-Bannon	Can only be provided if sufficient Members interested ie not available as individual sessions. Aim of session: To give an overview of our volunteering strategy, the volunteer journey and to demonstrate how our volunteering offer in the PDNPA can add enormous value to our work and meet the needs of new audiences. To inspire PDNPA members about the potential that this opens up to our organisation Further details available on request.

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15. 2021/22 QUARTER 2 CORPORATE PERFORMANCE REPORT (A91941/HW)

1. Purpose of the report

This report provides Members with monitoring information for the end of Quarter 2 2021/22 (July to September 2020) to review performance against the third year of our 2019-24 Corporate Strategy.

Key Issues

Corporate Performance at the end of Quarter 2:

- 39 of our strategic interventions are on target, 11 require more planned work and 3 have performance issues.
- Those that have performance issues are strategic interventions focusing on:
 - Ensuring planning decisions are in accordance with strategic policy
 - Reviewing resources in the Policy and Communities team.
- Key performance indicators will be reported on in Quarter 4.

Corporate Risk status at the end of Quarter 2:

- No risks have been reworded or added.
- One risk has been moved in its risk rating: “Not achieving volunteer hours due to Covid-19 impacts, limited volunteering opportunities and suspension of volunteer recruitment to new volunteering roles (ref. 21/22E)” has been moved from high likelihood to medium likelihood.
- Three risks remain as high risk:
 - Area of NP land safeguarded in environmental land management schemes reduces due to Brexit uncertainty and continuing Countryside Stewardship issues leading to the potential loss of a range of grassland habitats (ref. 20/21B)
 - Reduced core funding for MFFP (£55k deficit) leading to insufficient funding for core team and loss of key personnel, impacting delivery of elements of the Corporate Strategy and National Park Management Plan (ref. 21/22C)
 - Farming in Protected Landscapes Fund (FiPL) not getting sufficient uptake by farmers and land managers to spend the circa £1.2m project fund by 31 March 2022 (ref. 21/22F updated Q1 2021)

10 complaints were received in Quarters 1 and 2, 57% dealt with within 15 working days.

14 Freedom of Information requests and 17 Environmental Information Regulations requests were dealt with in Quarters 1 and 2.

2. Recommendations(s)

1. That the Quarter 2 performance report, given in Appendix 1, is reviewed and any actions to address issues agreed.
2. That the Quarter 2 corporate risk register given in Appendix 2 is reviewed and the status of risks accepted.
3. That the status of complaints, Freedom of Information and Environmental Information Regulations requests, given in Appendix 3, are noted.

How does this contribute to our policies and legal obligations?

3. Performance and risk management contributes to the fourth outcome in our corporate strategy: The PDNPA is an agile and efficient organisation. Monitoring the indicators and strategic interventions for 2021/22 is part of our approach to ensuring we are progressing against our Performance and Business Plan and, if needed, mitigating

action can be taken to maintain and improve performance or to reprioritise work in consultation with staff and Members.

Background Information

4. The visual representation for performance data remains on a traffic light system, using:
 - green – the strategic intervention or indicator is on target
 - amber – some remedial work is required to get on target
 - red – wider variance from being on target where some significant issues may need to be addressed.
5. In addition, a commentary is provided in Appendix 1 for each corporate strategy outcome. An overall Chief Executive's commentary is also included.
6. The Authority's risk management policy and supporting documentation was approved by Authority on 19 January 2018 (minute 7/18) and is reviewed annually as part of the Authority's review of the Code of Corporate Governance. In line with these arrangements, Appendix 2 shows the status of the corporate risks.
7. Appendix 3 shows the status of the complaints received in the last two quarters and the report on Freedom of Information and Environmental Information Regulations requests. All remain at a low level.
8. Information is given so that Members of Authority, in accordance with the scrutiny and performance management brief of the committee, can review the performance of the Authority and the risks being managed corporately.

Proposals

9. Quarter 2

Members are asked to review and agree the Quarter 2 performance report as detailed in Appendix 1.

10. Members are further asked to review the Corporate Risk Register status in Appendix 2 and agree the proposed changes.
11. Members are asked to note the status of complaints, freedom of information (FOI), and environmental information regulations (EIR) enquiries in Appendix 3.

Are there any corporate implications members should be concerned about?

Financial:

12. This report gives Members an overview of the achievement of targets in the past quarter and includes ICT, financial, risk management and sustainability considerations where appropriate. There are no additional implications in, for example, Health and Safety.

Risk Management:

13. As above

Sustainability:

14. As above

15. **Equality:**
As above

16. **Climate Change**

1. How does this decision contribute to the Authority's role in climate change set out in the UK Government Vision and Circular for National Parks?
 - a. Educators in climate change
 - b. Exemplars of sustainability
 - c. Protecting the National Park
 - d. Leading the way in sustainable land management
 - e. Exemplars in renewable energy
 - f. Working with communities
2. How does this decision contribute to the Authority meeting its carbon net zero target?
3. How does this decision contribute to the National Park meeting carbon net zero by 2050?
4. Are there any other Climate Change related issues that are relevant to this decision that should be brought to the attention of Members?

There are no climate change implications of this paper.

17. **Background papers (not previously published)**

None

18. **Appendices**

Appendix 1 - Quarter 2 Performance Report for 2021/22

Appendix 2 - Quarter 2 2021/22 Corporate Risk Register status

Appendix 3 - Quarter 2 2021/22 Complaints, Freedom of Information (FOI) and Environmental Information Regulations (EIR) enquiries

Report Author, Job Title and Publication Date

Holly Waterman, Senior Strategy Officer - Research, 4th November 2021
holly.waterman@peakdistrict.gov.uk

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Quarter 2 Performance Report for Year 3 of the Corporate Strategy (2021/22)

Q2 overview by Chief Executive

RAG status of strategic interventions: Red = 3, Amber = 11, Green = 39

In the past six months, we have celebrated our 70th Birthday, the country has stepped out of many of the COVID restrictions that have been in place and, as an organisation, the management team restructure and functional savings have taken effect. In addition, we have:

- embraced delivery of new programmes – leading for national parks on Generation Green and picking up a new farming transition scheme: the Farming in Protected Landscapes programme;
- continued delivery on large scale programmes in the South West Peak and Moors for the Future;
- our engagement work across the Park and at our visitor centres, cycle hire services and other visitor services have returned in full scale, recovering income profiles and providing benefits to an increased number of people staycationing;
- our planning service continues to receive unprecedented number of planning applications and we have increased the number of cases determined/month, as well as dealing with a major enforcement case at Thornbridge Hall and a major development application at Swellands reservoir;
- we've continued/started major development works on our assets at Millers Dale and at Cattiside Cottage on the Stanage North Lees Estate, as well as continuing investment dealing with a backlog of maintenance of our assets;
- our volunteers have returned and we've been able to broaden the volunteering offer and diversity of people engaging with us in volunteering;
- we received a commendable report at our Investors in People interim assessment in implementing our action plan;
- continued our review of the Local Plan and kicked off a reset of our National Park Management Plan and Corporate Strategy;
- all while maintaining a sound and solid foundation of good governance and strong financial management framework and offering a valued customer support service.

All of this has been delivered by an organisation with a public sector budget that is the size of a small secondary school during a period of a pandemic and whilst we await the Government's response to the Landscape Review. We are amber in a number of areas, and red in 3 areas at this half year time; we won't be able to make some of this up and so will be reviewing what is possible for us in the next six months. It has been a tough six months, as we have delivered this whilst navigating a new management structure, a reduced capacity and increased workload that the pandemic have presented to us and every organisation. I have been incredibly impressed by the resilience, agility, hard work and compassion of every individual, team and service of our volunteers and members during this time. My thanks to all

our staff, casual workers, volunteers and members. During my “I’m listening” sessions, staff and volunteers have gone out of their way to recognise and thank other teams for their work and contribution.

It is clear to me that we cannot continue in this vein of intense delivery, whilst caring for our people and having space and capacity to pioneer and enjoy our work. This is why it is important now to make use of next six months as we review the National Park Management Plan, and our own delivery of this, to reset and focus our work on doing fewer things really well for the 5 years from 2023 onwards. This focus will not be easy for staff, members and volunteers who have so much passion for doing as much as possible for the place and its many communities, but it is necessary if we are to do justice to our role. You will hear more on this over the next six months.

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[2. Audiences overview](#)

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Outcome: **A sustainable landscape that is conserved and enhanced**

Close working with other English National Park Authorities (NPAs), Areas of Outstanding Natural Beauty (AONBs), National Parks England (NPE) and Defra continues to shape and influence the Environmental Land Management (ELM) approach, changes to the existing Countryside Stewardship Scheme (CSS) and the design and delivery of the new Farming in Protected Landscapes (FiPL) Programme.

The detailed design of the future ELM approach continues for the three schemes: Sustainable Farm Incentive (SFI); Local Nature Recovery; and Landscape Recovery. Phase 1 of the SFI national pilot is in progress with additional standards including one for upland habitats such as moorlands in development. The ELM Phase 2 Test building on the results of the Phase 1 White Peak Test continues to explore the use of National Character Area (NCA) assessments as a tool for prioritising public goods and helping farmers and land managers develop land management plans in the Dark and South West Peak. There is a stronger focus on working with the hard to reach and on what the land management plans need to include if they are to work from the farmer and land manager perspective as well as for integrated public good delivery. The test is due to be completed at the end of Q3.

Defra continues to seek to improve the current CSS with further simplification proposed and a review of option payment levels on-going. It is expected that many option payment levels will be increased from 1 January 2022. The Authority, on behalf of the other NPAs and increasingly AONBs, continues to provide evidence on the real cost of certain works such as fencing to facilitate this payment review.

FiPL was launched and the application window opened in July. Almost 150 enquiries from farmers and land managers so far indicates healthy interest and a wide range of project ideas. Additional capacity to deliver the programme will be in place at the start of Q3; meanwhile, existing Authority capacity has been prioritised for the delivery of FiPL to get processes in place, establish the Local Assessment Panel and help farmers and land managers develop priority projects. Discussions with Defra to reprofile some of the provisional year 1 project funding allocation (circa £1.2 million) into years 2 and 3 have continued. Recent indications are positive that at least some of the funding will be able to be moved into later years but this will not be finalised until Q3.

The Peak District Nature Recovery Prospectus developed as part of NPE's Delivery Plan for Nature Recovery has been shared with key partners and will be shared further with farmers and land managers in Q3. A draft plan for the development of one Nature Recovery Plan for the Peak District has been drafted and will be developed with partners in Q3 for delivery over the next twelve months.

Our partner work on landscape scale projects continues to deliver well despite the on-going impacts and mitigation required due to Covid-19. Q1 and Q2 involved little site work for Moors for the Future Partnership (as is normal) due to bird breeding season. Instead, it involved a concentrated effort in business development due to the new N4C fund and funds associated with the Great North Bog and AMP7. We await the results of other bidding for over £10m of funding to 2025. We are planning for the next delivery season monitoring work with volunteers and communications, including 24 occasions of media coverage. This is the final delivery year for MoorLIFE2020 among other projects and the first delivery year of AMP7: the most critical delivery season of the last 5 years. The South West Peak Landscape Programme (SWPLP) continues to deliver exceptionally well with one field barn restoration completed, minor barn repairs grant scheme underway, consolidation of degraded limekiln completed with volunteers and Buxton Wild Week set to become an annual event. High praise has been received for the SWPLP volunteering offer from external consultants employed to assess the

offer. Future project plans and funding applications are being developed with partners but full cost recovery from funders like the National Lottery remains an issue for the Authority.

RAG status of strategic interventions: Red = 1, Amber = 3, Green = 12

Outcome: A sustainable landscape that is conserved and enhanced

Distinctive landscapes that are sustainably managed, accessible and properly resourced

KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 1: Influence the development of a support system that properly rewards farmers and land managers for delivering a full range of public benefits</p> <p>2024 target: At least an additional 10% of Peak District National Park in environmental land management schemes</p> <p>2021/22 target: 45% (cumulative total area)</p> <p>Responsible officer: Head of Landscape</p>	<p>Influence the design of the future post-Brexit scheme for roll out in 2025. Influence and deliver tests, trials and pilots for the new scheme through to 2025. Make the case for and influence the design of transitional arrangements</p>	<p>PDNPA has continued to represent the English NPAs at the Agri-Environment Stakeholder Working and Technical Groups, External Working Group, Industry Stakeholder Group meetings, a variety of Environmental Land Management (ELM) design sub-groups and the Farming in Protected Landscapes Programme Core Working Group.</p> <p>Delivery of the Defra ELM Test and Trial testing the use of a National Character Area (NCA) assessment as a way of prioritising public goods to be delivered and how farmers and land managers can develop land management plans to deliver those public goods has continued in the Dark and South West Peak. Early learnings include strong feedback that those who are already delivering public goods should be rewarded more so than those who have not retained nature habitats; whilst there is interest in trees and carbon management there is a lack of clear and simple information around carbon. Further one to one engagement has continued with the hard to reach, as has a closer look at what needs to be included in land management plans. The test will be completed in Q3. A recent Ministerial visit included learning more about the PD test.</p> <p>Opportunities to improve the current Countryside Stewardship</p>

		<p>(CS) Scheme for the transition period continue to be explored. A review of CS option payments is taking place and is due to take effect early in Q4. Further simplification is also being considered.</p> <p>The Government's Agricultural Transition Plan announced the Farming in Protected Landscapes Programme (FiPL). The programme was launched at the end of June 2021 with the application window opening on the 1 July 2021. The three fte FiPL officers will be in post at the start of Q3. Existing Authority capacity has been prioritised for FiPL in order to help farmers/land managers develop projects for delivery in 2021/22 and for the remaining 2 years. Discussions with Defra have continued concerning some of the provisional allocation for project funding in year 1 being moved into years 2 and 3 of the programme (circa £1.2 million for the PD). Recent indications are positive that at least some of the funding will be able to be moved into later years. This will not be finalised until Q3.</p>
	Continue to support land managers to access current and future schemes	<p>Authority farm advisers have continued to support farmers and land managers to access CSS, understand regulation and have promoted and started to help develop projects for FiPL applications. The Authority's Land Management Grant Scheme has continued to support small-scale practical trials and the 6 farmers exploring techniques to develop nature recovery networks across the agriculturally-improved White Peak plateau. The South West Peak Landscape Partnership (SWPLP) has continued to provide support and grants to restore cultural heritage features, improve water quality, "slow the flow" and restore grassland and wader habitat.</p>
<p>KPI 2a: Natural beauty conserved and enhanced</p> <p>2024 target: Assessment of landscape changes achieved</p> <p>2021/22 target: Develop methodology</p>	Develop methodology for strategic sustainable landscape monitoring with partners, and assess whether the changes conserve and enhance natural beauty	<p>The sample LDU photograph repeat has been completed and an assessment process developed. The repeat photographs will continue to be taken and assessed during Q3 and Q4.</p> <p>Issues arising: Whilst the timescale for completion of the methodology was extended to Q4 2021/22 at the end of last year, the development and delivery of FiPL has further impacted</p>

<p>Responsible officer: Head of Landscape</p>		<p>on capacity to progress the landscape monitoring.</p> <p>Actions to address: The timescale for completion of the methodology will need to be kept under review depending on progress with FiPL.</p>
<p>KPI 2b: Natural beauty conserved and enhanced</p> <p>2024 target: Assessment of landscape changes achieved</p> <p>2021/22 target: 100% of planning decisions in accordance with strategic policy</p> <p>Responsible officer: Head of Planning</p>	<p>Ensure all planning decisions are in accordance with strategic policy</p>	<p>Issues arising: 2 cases referred back to Planning Committee in September with special reports were approved by the Committee contrary to strategic policy, namely:</p> <ul style="list-style-type: none"> • DS1 – development strategy • L3 – Cultural heritage assets of archaeological, architectural, artistic or historic significance • HC1 – new housing. <p>Actions to address: Members Planning Training to re-emphasise special nature of National Park planning processes and role Members play in this. A discussion forum proposed by the Chair of Planning Committee at a future planning committee for members of the committee and senior officers to consider and address these issues.</p>
<p>KPI 3: Increase the amount of carbon captured and stored as part of routine land use and management</p> <p>2024 target: 3,650 tonnes net decrease in carbon emissions from moorland tonnes net decrease in carbon emissions from moorland</p> <p>2021/22 target: 1,460 tonnes</p> <p>Responsible officer: Head of Moors for the Future Partnership</p>	<p>Further develop our knowledge and insights of total carbon captured and stored to tell the carbon management story of the Peak District</p>	<p>As usual, the early part of the financial year has had minimal capital works owing to the Bird Breeding Season. So far, over 600 gully blocks and 7 hectares of Sphagnum planting have taken place across the working area, equating to approximately 10 tonnes of avoided carbon loss. As works are currently building up for the winter works season, it is anticipated that this will increase sharply over the coming months.</p> <p>An analysis of carbon content in the Bamford catchment has been completed, estimating nearly 9 million tonnes of carbon stored within the peat of that catchment alone. This is a position of scientific evidence and is fundamentally important in providing a factual foundation for natural capital finance in this catchment.</p> <p>Media coverage of climate change and carbon and the testing of the ELM Test carbon ready reckoners have helped build interest</p>

		in carbon management. The value of permanent and species rich grassland as well as moorland, woodland and trees for carbon storage has also been highlighted. FiPL climate outcomes provide new opportunities for farmers and land managers to engage with carbon. So far 2 estates and 1 facilitated farmer group have expressed interest in making applications for funding to deliver carbon assessments.
	Continue to carry out a range of moorland restoration work to revegetate bare peat and reduce carbon emissions	Over this winter period (from now up until April) we are currently planning to deliver 609 ha of restoration works (of which 428 ha will be within the PDNP), plus 2,602 gully blocks (of which 1,238 will be within the PDNP). The majority of these interventions will comprise sphagnum introduction (558 ha, of which 398 will be within the PDNP). The figures also include the re-vegetation of 7.35 ha bare peat on Wessenden Head (near Holme Moss), one of the few remaining large-scale areas of bare peat within our sphere of influence.
	Develop the climate change vulnerability assessment and implement the key outcomes Responsible officer: Head of Information and Performance Management	The adopted vulnerability assessment has been made available online so that it is fully accessible and easier to navigate. The report recommendations form an integral part of the evidence base for the review of the National Park Management Plan and Corporate Strategy.

High quality habitats in better condition, better connected and wildlife rich through nature recovery networks

KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
KPI 4: Increase the area of moorland blanket bog moving towards favourable condition 2024 target: Restoration activities on 1,500 hectares of degraded blanket bog	Continue to have a clear voice on the outcomes we expect to see from moorlands. Support the development of and implement a resilient, sustainable moorland management model	Liaison with moorland managers has continued with the focus on wildfire prevention and mitigation and visitor management. Phase 1 of fire modelling and matrix work has been completed largely led and delivered by the private sector. Phase 2 for developing the model further has been developed for which an

<p>completed</p> <p>2021/22 target: 600 hectares (54% of current bare peat)</p> <p>Responsible officer: Head of Moors for the Future Partnership</p>	<p>Responsible officer: Head of Landscape</p>	<p>application for FiPL funding is expected in Q3. NE are also looking to provide further financial and staff time into the project so that there is a Peak District-wide view of fire risk and then possible intervention and restoration.</p> <p>The Countryside Code has now been revamped and released. It has been recorded in 21 different languages and will enable it to be available and useful to Peak District communities and those surrounding the National Park. Peak District Proud messages have been updated and multi lingual versions have been produced. Further consideration is being given as to what happens next on raising awareness and tackling key issues such as BBQs and dogs under control.</p>
	<p>Continue restoration activities on degraded blanket bog to move it towards favourable condition with a focus on reducing the amount of bare peat and rewetting as far as possible in years 1-3</p>	<p>The 2021/22 capital works season is underway, with significant works planning being completed through Q2 in preparation for the winter works season.</p> <p>The test bed trialling rewetting works on wet heath at Swallowmoss, on the Authority's Warslow Moors Estate involving 15 km of hydrological works has been completed. These works will slow the flow of water, enhance wet heath habitat, rewet and encourage sphagnum spread, reduce fire risk, improve and enhance habitat and carbon resilience.</p>
	<p>Use the new FCERM (Flood and Coastal Erosion Risk Management) strategy and water companies AMP7 programme to support our moorland restoration work</p>	<p>All three water companies are now engaged in resourcing moorland restoration work through both AMP7 programme work (2020 – 2025) in addition to AMP8 work (2025 – 2030) which has been brought forward for earlier delivery. This has made it possible (supply of match funds) for a significant N4C fund application to now be submitted. Large scale opportunity mapping for NFM funded by EA is now in delivery and will influence future resources across the landscape.</p>
<p>KPI 5: Sustain the area of non-protected, species-rich grassland through retention, enhancement and creation</p>	<p>Use and share our data on non-protected species rich (priority habitat) grassland to inform our plans with a view to it becoming</p>	<p>All priority ecological data has been cleansed and transferred to the new mapping system or deleted. A new Nature Recovery post for 1 year has been created and the new officer will start</p>

<p>2024 target: Sustain at least 5,000 hectares of non-protected, species-rich grassland</p> <p>2021/22 target: 5,000 hectares</p> <p>Responsible officer: Head of Landscape</p>	<p>publically available and supporting the public payment for public goods approach. Including an annual assessment of net gain/loss</p>	<p>early in Q3. The proposal is to use the ecological data held by the Authority and its partners to develop one nature recovery plan for the place building on the Nature Recovery Prospectus developed through National Park England's Nature Recovery Delivery Plan.</p> <p>Derbyshire County Council's (DCC) contract for the development of a Derbyshire natural capital assessment and action plan has been let. The Authority is a partner in this project and the outputs will link in with the Peak District Nature Recovery Plan.</p>
<p>KPI 6: Increase the area of new native woodland created</p> <p>2024 target: Create at least 400 hectares of new native woodland</p> <p>2021/22 target: 100 hectares</p> <p>Responsible officer: Head of Landscape</p>	<p>Identify opportunities for new native woodland, scrub, wood pasture, small plantings and individual trees based on the approach of the right trees in the right places for the right reasons</p>	<p>The draft Wooded Landscape Plan has been amended following a range of helpful comments from partners. The final draft will be shared with Members for approval late in Q3.</p> <p>Woodland creation has continued to be prioritised through the work of the Authority's farm advisers using both national and local funding opportunities; and through the SWPLP's Slowing the Flow project. A new national scheme – the England Woodland Creation Offer – has also been launched.</p> <p>A new partnership arrangement between the Authority and the Woodland Trust (WT) for the creation of small-scale woodlands is being developed with proposals likely to be shared with Members late in Q3. FiPL also provides opportunities for small woodlands, shelter belts and individual trees.</p> <p>The Authority is working in partnership with DCC and other partners who made a successful bid for £300k to the Local Authorities Treescapes Fund. This will fund up to £50k for the planting and maintenance of new trees on Authority owned land.</p> <p>Issues arising: Existing agri-environment scheme agreements can still act as a barrier, as amendments are difficult to obtain and can involve payment reclaims especially where agreements remain on European terms. Increasing numbers of funding sources for tree planting continue to be confusing for farmers</p>

		<p>and land owners.</p> <p>Actions to address: Continue to support farmers and land managers to create woodlands and plant trees on the basis of the right tree in the right place for the right reason. A new partnership with the WT using Nature for Climate funds for woodland creation is planned. Removing the barrier of existing agri-environment scheme agreements continues to be explored.</p>
<p>KPI 7: Maintain and enhance populations of protected and distinctive species</p> <p>2024 target: Restore breeding pairs of birds of prey in the moorlands to at least the levels present in the late 1990s</p> <p>2021/22 target: 17 Peregrine, 25 Short-eared owl, 37 Merlin, 5 Hen harrier</p> <p>Responsible officer: Head of Landscape</p>	<p>Work with moorland owners, land managers and partners to deliver resilient, sustainable moorlands that lead to increased numbers of birds of prey</p>	<p>Liaison with moorland owns, land managers, gamekeepers and partners has continued. Early indications are that bird of prey breeding success will be similar to last year; however, final numbers are awaited and the annual Birds of Prey Initiative report will be produced in Q4.</p>
<p>Cherished cultural heritage that is better understood and looked after</p>		
KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 8: Increased knowledge, understanding and active engagement with archaeology, historic structures and landscapes</p> <p>2024 target: 5% increase in audiences actively engaging with cultural heritage</p> <p>2021/22 target: No target</p>	<p>Engage with a range of audiences to promote and increase knowledge, understanding and engagement with archaeological sites, historic structures and landscapes, and improve public access to data</p>	<p>Cultural heritage engagements include talks delivered to Stumperlowe Probus Club, guided walk for Derbyshire Archaeology Society (Cracken Edge), GUIDeline activities including public art walks, schools engagements and pop up exhibitions, poetry workshops delivered with Manchester University. Support is ongoing for the parish to restore gate and railings around Bateman's tomb. Links with Universities continue to strengthen for example the facilitation of the University of Sheffield Masters survey training (Haddon, North Lees or Winster).</p>

<p>Responsible officer: Head of Landscape</p>		<p>Support for the CSS Traditional Building Restoration Pilot has continued with the largest project (the restoration of a major listed traditional building complex of barns) nearing completion.</p> <p>The Conversion of Historic Buildings SPD has been completed and put to public consultation.</p> <p>The SWPLP has also delivered interventions including the consolidation of Gradbach limekiln with a £6,500 grant from the Association for Industrial Archaeology and involving 12 volunteers. Two training sessions have also been delivered.</p>
<p>KPI 9: Increase the percentage of Scheduled Monuments and Listed Buildings conserved and/or enhanced</p> <p>2024 target: 10%</p> <p>2021/22 target: 4% (132)</p> <p>Responsible officer: Head of Landscape</p>	<p>Conservation and enhancement of scheduled monuments and listed buildings through our regulatory, advisory and partnership roles and our own property</p>	<p>Advice and support for listed buildings, scheduled monuments and other non-designated assets has continued through the development management and CSS process. FiPL is providing additional opportunities for enhancement; for example, applications for the restoration of the recently collapsed listed Minninglow limekiln and the Ecton Balance cone are being developed.</p> <p>SWPLP funding has recently completed the restoration Hobcroft Field Barn on the Authority's Warslow Moors Estate including a 3D visualisation of the project.</p> <p>Scheduled monument monitoring training has also been delivered for Rangers and Volunteer Rangers.</p>
<p>KPI 10: Increase the percentage of Conservation Areas conserved and/or enhanced</p> <p>2024 target: 96% (105/109) have adopted appraisals</p> <p>2021/22 target: 94%</p>	<p>Continue to develop and adopt the remaining Conservation Area appraisals to raise awareness, understanding and support for the conservation and enhancement of these areas</p>	<p>No further progress with the drafting of the Conservation Area Appraisal for Winster has yet been made, although the timescale for completion was extended to the end of Q4 last year. However, the brief for an external consultant to draft the Conservation Area Appraisal for Butterson has been drafted.</p> <p>Issues arising: Covid-19 and the increased number of planning and listed building consent applications continue to impact on</p>

<p>Responsible officer: Head of Landscape</p>		<p>capacity to complete the Winster Conservation Area Appraisal.</p> <p>Actions to address: The drafting of the Conservation Area Appraisal for Butterton by external consultants is being explored. The work required to complete the Winster appraisal will ideally be delivered by Authority staff, as it is one of the larger villages and work has already started. This will be kept under review.</p>
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Outcome: A National Park loved and supported by diverse audiences

Much of the work around this outcome has been affected by the pandemic. The focus has been supporting new audiences to understand us better, working to mitigate the numbers of visitors and adapting to new issues of audience behaviour. Our direct delivery services have also been affected by Covid-19 restrictions, although cycle hire and visitor centres slowly opened up in Q1 and school visits, PPCV and guided walks are slowly returning to new patterns of delivery in Q1 and Q2. Work with young people continues to be impacted by Covid-19 restrictions and school confidence during the first 6 months of this financial year.

The Green Recovery Funded Project Generation Green has made great progress and we continue to lead this across all English national parks. In the Peak District, this project saw several new staff start, including the Generation Green Assistant Engagement Ranger and 16 new volunteers. Delivery of work with young people has started with Junior Rangers+ Ecology Green Careers Skills, 1st Green Career Skills – youth individuals ‘micro volunteering’, ecological skills, weekly summer Youth Action programme, nature connection and exploration.

Our digital presence continues to grow, including our social media audience although not at the same rate we saw during the height of the pandemic. We continue to work to capitalise on this and spread our reach into new audiences and promote our services such as the Hope Valley Explorer. We have successfully used digital visitor information to encourage responsible visiting focusing on #PeakDistrictProud, updating and including topics such as wild swimming and online delivery ahead of Stanton Moor summer solstice. Multi-lingual visitor information has been piloted across both hard-copy signage (Blore Pastures, test site) and visitor hand-outs available in visitor centres and with rangers.

Income generation has made a great recovery and the Peak District Foundation continues to raise funds and give out grants. Visitor centres, cycle hire and merchandise teams exceeded all expectations throughout Q1&2 working under difficult circumstances as a result of recruitment and a significant reduction in staffing levels due to staff availability/illness, resuming centre operations including gallery and museum reopening. Car park income is performing £20k above budget and following approval in Q1 as new tariffs are introduced this will rise further. Proposals to generate additional income at the North Lees Estate whilst protecting special qualities were approved in Q1 and commercial holiday letting is on course to start in January 2022.

The pandemic continues to cause issues especially around supplies of retail and merchandise products – bike parts and bikes is an ongoing issue affecting trading and hire income. Our new tender process has confirmed a heavily reduced supply of bikes for next season 2022/23.

Volunteer activities are slowly rebuilding post lockdown, with some new volunteer opportunities such as the welcome volunteer role at visitor centres, trails volunteers, 16 new youth engagement volunteers as part of the Generation Green project and the launch of the Peak District Proud Ambassadors’ litter picking kit loan scheme. We are also very active in the launch of ‘Look Wild’, working with National Parks UK <https://www.nationalparks.uk/look-wild/>.

The one team approach is embedding across the Authority with the strengthening of the volunteer VOICE and inclusion of a volunteer from this group attending quarterly meetings with the management team alongside employee representatives.

RAG status of strategic interventions: Red = 0, Amber = 1, Green = 7

Outcome: A National Park loved and supported by diverse audiences

Greater audience reach among under-represented groups

KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 11: Increase the proportion of under-represented groups reached</p> <p>2024 target: Peak District National Park audience reach that is 30% closer to the demographics of those within an hour's travel time of the National Park</p> <p>2021/22 target: Implement the plan</p> <p>Responsible officer: Head of Engagement</p>	<p>Implement our diverse audience plan providing inclusive health, education and accessibility activities, and modernising digital channels that better align with the audiences we want to reach</p>	<p>As lock down has eased, we have re-started direct delivery and re-connected with partners. We continue to work with the green prescribing test and learn pilots, are delivering the Generation Green project and re-started direct delivery of school visits post Covid-19.</p> <p>Highlights include 18 sessions delivered with 115 adults and 380 young people involved including from New Beginnings (a Sheffield charity working with refugees). An additional 73 participants from diverse audiences took part in training sessions such as Hill Skills training and support for MOSAIC.</p> <p>The re-opening of our health and wellbeing offer has been successful, with health walks and dementia walks restarting. New wellbeing sessions to support post-Covid recovery started at Longdendale Environmental Centre and a new art wellbeing session in Edale.</p> <p>There has been a lot of improvement on the website and outreach offer, with improvements to self-led school visits, health and wellbeing and the launch of Ambassador Schools at the end of September. Promotion on social media of our Carbon and Water Field Work this winter had 29,460 impressions and 859 engagements.</p>
	<p>Repeat data research in year 3 and year 5 to monitor against outcome and adjust plan as required</p>	<p>The most recent survey was carried out in Q1 and gives demographic information on PDNP visitors. The key trends found are:</p> <ul style="list-style-type: none"> The gender and ethnicity of visitors is broadly in line with the demographics of those within an hour's travel of the PDNP.

		<ul style="list-style-type: none"> Those living in the nearest regions are most likely to have visited in the last two years. The visitor age profile varies from the local population, with a higher proportion of those in the 25-34 age category visiting and lower proportions of older people visiting. The highest social grade (AB) is over-represented among PDNP visitors, whereas the lowest social grade (DE) is under-represented. The health of visitors appears to differ from the UK trend data, but more research is needed to support this due to concerns regarding comparability of data. <p>The biggest gaps in our audience reach are now those with physical disabilities and from lower socioeconomic groups. These groups are the focus of our work with the Green social prescribing networks and Miles without Stiles project.</p> <p>The detailed report can be found here: \\flagg\departments\Policy\R&M\Projects\Audience research 2019\Results\Report\NFP report.docx </p>
A strong identity and excellent reputation driving positive awareness and engagement		
KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
KPI 12: Increase public connection with the Peak District National Park 2024 target: Peak District National Park connection is increased by 20%	Use research to develop a plan to better understand our existing and potential audiences to increase public connection with the National Park	The NFP Survey continues to be undertaken and used to inform the Diverse Audience Plan.

<p>2021/22 target: 2% increase</p> <p>Responsible officer: Head of Engagement</p>	<p>Encourage responsible visitor behaviours through Park-wide, stakeholder-supported strategies that reflect care and respect of 'the place', such as #PeakDistrictProud. Use local research to inform understanding of visitor segments and their needs. Grow sustainable tourism products, including encouraging extended stays, where external funding exists to support this</p>	<p>#PDP (Peak District Proud) messages have been updated via the Peak District Comms group. Multi lingual versions have been produced and are available through rangers and Visitor Centres. A pilot scheme for on-site signage has been launched at Blore Pastures. Community litter picking has been supported with equipment loan and H&S advice. Advice has been posted on our website to support pop up campsites.</p> <p>Social media continued to be our strongest vehicle for engagement, with a 6.3% rise in followers during the reporting period to over 125,000 current followers across our primary platforms. Facebook continues to dominate engagement, with a 180% increase in views of video content across visitor management, merchandising and projects such as the Hope Valley Explorer. 'Engagement' with our posts also saw an uplift of over 25%.</p> <p>Digital visitor information has been updated and improved across a range of topics including wild swimming and online delivery ahead of Stanton Moor summer solstice.</p>
	<p>Repeat data research in year 3 and year 5 to monitor against outcome and adjust plan as required</p>	<p>The survey shows that 29% of the UK public felt a connection to the PDNP in April 2021, which is higher than the 20% of the UK public who have visited the PDNP in the last two years. It appears as though connection to the PDNP has risen across the waves of the survey.</p>
<p>Active support through National Park points of contact to generate sustainable income</p>		
<p>KPI and targets</p>	<p>RAG status of strategic intervention</p>	<p>Commentary on strategic intervention and likelihood of meeting target</p>
<p>KPI 13: Increase the National Park Authority's sustainable income stream</p> <p>2024 target: Generate an extra £225,000 sustainable gross revenue income</p>	<p>Implement and continue to develop the plan to maximise income without compromising the special qualities of the National Park or exposing staff and visitors to unnecessary risk of Covid-19 transmission, including car park</p>	<p>Covid-19 continues to impact on our delivery of this KPI for most of our commercial enterprises. However, visitor centres and cycle hire have shown great resilience and, for Visitor Services, the Q2 retail income at £157.8k is +10% vs. 2019/20.</p> <p>Notable uplift in commercial film, TV and photography requests; generating around £6,250 during the reporting period.</p>

<p>2021/22 target: No target</p> <p>Responsible officer: Head of Engagement</p>	<p>management, new visitor experiences at Millers Dale and Hulme End, maximisation of existing income opportunities and growing our commercial enterprises</p>	<p>Bakewell Visitor Centre achieved excellent trading results during Q2 (+23% on 2019/20) following its £54k refurbishment. Cycle Hire income was above profile and +28% compared to 2019/20, despite bike servicing being currently limited and sales of ex-hire bikes on hold due to global supply chain disruption.</p> <p>North Lees Campsite is performing well (on budget) and car park income is £20K above 2019/20 baseline.</p> <p>Proposals to change the car park tariff and scope of charges were approved by P&R Committee in Q1 and processes are in train to implement changes. Projected gross additional revenue income: £214k p.a.</p> <p>Proposals to generate additional income from the North Lees Estate whilst protecting Special Qualities were approved in Q1 and commercial holiday letting is on course to start in January 2022 with projected gross income of £17,440p.a.</p> <p>Issues arising: School visit income in Q1 was only 47% of target and in Q2 80%, so slowly recovering, but leaving a shortfall of just over £10k in target income. Uncertainty continue over any future Covid restrictions into the winter.</p> <p>Actions to address: Mitigating actions will include careful monitoring of school income. Marketing of new offers and reduction in spending in other areas.</p>
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	Continue to fundraise for the National Park Management Plan and Corporate Strategy Outcomes using the National Park Foundation as the vehicle	<p>The Foundation's 2020/21 AGM took place on 23/9/21 and the annual report was circulated to members.</p> <p>Q1 income was £32,176. Grants to projects: £4,000 to PPCV £296 to Access Fund, £500 to Peak District Proud Ambassadors and £19,475 to Moors for the Future.</p> <p>Q2 saw 3 bids submitted to:</p> <ul style="list-style-type: none"> Hydroflask Parks for All Grant \$20,749 to support Ambassador Schools. The North Face Preserving our Outdoor Playgrounds Fund £27,170 for PDP Fund and Ambassador School. Partnership bid with SOAR for £10k for green social prescribing connecting urban communities in Sheffield to the PDNP.
<p>KPI 14: Rebuild the value of National Park Authority volunteer support</p> <p>2024 target: Volunteer support across the National Park Authority is returned to pre-Covid value of £750,000 per annum</p> <p>2021/22 target: No target</p> <p>Responsible officer: Head of People Management</p>	Implement volunteer action plan to better align opportunities for volunteering with PDNPA outcomes and increase diversity amongst our volunteers	<p>Q1 - total hours is 10,456 and volunteer value = £170,550 Q2 - total hours is 9,685 and volunteer value = £153,000 (This will rise with full SWP data).</p> <ul style="list-style-type: none"> Volunteer activities slowly rebuilding post Covid lockdowns All Ranger bases and PDNPA now open for volunteers to access in line with our risk assessments New Trails Volunteer Coordinator recruited to support delivery Recruiting for volunteer roles in Visitor Centres Recruiting for new intake of Volunteer Engagement Rangers 14 new Youth Engagement Volunteers active as part of the Generation Green Project Peak District Proud Ambassadors and litter picking kit loan scheme launched Look Wild launch and active project Refreshed volunteer management training offer including master classes to engage the team in the benefits of volunteers.

Outcome: Thriving communities that are part of this special place

The pandemic has inevitably meant that some of the planned interventions that encourage community development and integration and also those that promote contact with nature and heritage have been restricted.

Despite the limitations and constraints imposed by lockdown, the Policy and Communities Team have sought to prioritise their activities towards the review of the Local Plan. Q1 saw the Policy and Communities Team continue a successful period of early engagement into the Local Plan Review through online surveys which were aimed at the general public and also, through a refined survey, younger audiences. The focus for Q2 was to use the evidence and views gathered so far to begin a programme of more focussed topic based discussions. All this work and ongoing liaison with our constituent authorities allows officers to start compiling an early set of core issues and options which will form of the basis of formal consultation as we move into Q3 and Q4.

Corporately we have continued to deliver our parish bulletins offering news and updates on our varied work across the Authority and always trying to focus on those aspects that impact most on local residents.

We managed to hold our annual Parishes Day, again as an online event. Some 20 parishes joined us for a shared conversation about future strategy. As part of the day, we heard feedback on the way we engage and ideas to improve the way we share documents like our newsletter and consultations to make them easier to receive, understand and disseminate.

The pressures on the Planning Service over the past 18 months have impacted the Policy and Communities Team, with staff vacancies also leaving significant gaps in the knowledge and experience in key areas. During Q2, we have been rebuilding our capacity to fulfil our KPI commitments. A deeper review of resources and priorities must now take place to ensure momentum on the Local Plan Review can continue.

Our review of strategies is strengthened by the recent approval of our definition for Thriving and Sustainable Communities following lengthy consultation with parishes, local councils and Members. We hope this will begin to steer future policy and community work as we look forward to the review of both the Local plan and our National Park Management Plan.

RAG status of strategic interventions: Red = 2, Amber = 4, Green = 0

Outcome: Thriving communities that are part of this special place

Influencing and shaping the place through strategic and community policy development

KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 15: Increase the number of residents and other community stakeholders understanding and engaged in the development of strategic policies</p> <p>2024 target: 50% increase in number</p> <p>2021/22 targets: 30% increase in number</p> <p>Responsible officer: Head of Planning</p>	<p>Develop tools for engaging resident communities using digital media channels to promote and engage residents on policy development</p>	<p>Positive work through the summer by the Policy and Communities Team to undertake broad public surveys and then follow with topic based video conferences, attracting good numbers of participants. Parish Bulletins continued to be released through the summer and Parishes Day used to listen and receive feedback on their impact.</p> <p>Issues arising: Concerns raised about circulation and focus on parish clerks and good suggestions made regarding the need to widen circulation to other community groups and for NPA to be more proactive in increasing and reaching wider audiences.</p> <p>Suggestions also regarding making content more engaging and trying more bite sized approaches rather than lengthy newsletters.</p> <p>Actions to address: Note from Parishes Day to feed into Policy and Communities Team and Communications Teams for discussions on how to improve engagement based on feedback.</p>
	<p>Review resources by year 3. Local Plan review will gradually absorb more of team resources over 5 year period, plus fixed term post will terminate by 2022. Consider scope to draw in resources from specialists across the Authority</p>	<p>The pressures on the Planning Service over the past 18 months have impacted the Policy and Communities Team, with staff vacancies also leaving significant gaps in the knowledge and experience in key areas. During Q2, we have been rebuilding our capacity to fulfil our KPI commitments.</p> <p>Issues arising: Concerns raised due to loss of team members through organisational changes and subsequent resignations.</p> <p>Actions to address: Immediate focus on refilling established posts and understanding the project plan for remainder of Local Plan Review. Outstanding need</p>

		to review overall team resources and identify and specialist or fixed term support.
KPI 16: Increase the number of communities involved in shaping the place 2024 target: 40% of Parishes have helped shape their future 2021/22 target: 16% Responsible officer: Head of Planning	<p>Review team resources by year 3. Local Plan review will gradually absorb more of team resources over 5 year period, plus fixed term post will terminate by 2022. Consider scope to draw in resources from specialists across the Authority</p> <p>Undertake biannual updates and promotion of Parish Statements to encourage a dynamic approach to keeping them up to date and developed by the community as far as possible</p>	<p>As above.</p> <p>Positive work in the first half of the Corporate Strategy period means most parishes now have a parish statement in place.</p> <p>Issues arising: However, concerns as raised above as to future team resources may impact on future ability to update statements as planned.</p> <p>Actions to address: Review team resources and consider ability to maintain updating of parish statements. Possibly consider temporary pause to allow for Local Plan Review as priority.</p>
Community development connecting people to place through active participation, events and sustainable projects		
KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
KPI 17: Increase the number of PDNPA interventions that help parish councils, community groups and residents to care for the National Park's special qualities 2024 target: 100	<p>Continue dialogue across Authority to make this happen, e.g. with Engagement Service to connect with diverse audience plan (young, health issues etc), and with Landscape Service to ensure connection with projects linked to ecology and cultural heritage</p>	<p>This KPI has proved particularly difficult to develop during the lockdown period as opportunities for engagement have inevitably diminished. As a result focus has necessarily switched to the visitor and recovery issues arising through the lockdown easing phase and on Local Plan review with contacts focussed on parishes and formal partners rather than wider community groups.</p> <p>Nevertheless good progress has been made with the farming community on the development of the Farming in Protected Landscapes (FiPL) programme, our Engagement team have maintained contact with the community and a more joined up approach to our Parish Bulletins have sought to improve our communications overall.</p>

<p>interventions</p> <p>2021/22 target: 40 interventions</p> <p>Responsible officer: Head of Planning</p>		<p>Local Plan surveys themselves have engaged a wider spectrum of the public which has proved very positive, but the virtual nature of these interventions mean that direct contact with the National Park's special qualities has not been the focus of our work.</p> <p>Issues arising: Impact of the pandemic on engagement.</p> <p>Actions to address: Review resources and consider scope to re-plan our approach to engagement working with our wider services. Our Communications Team are developing ideas in a new Plan to address our approach to communications with the community going forward.</p>
	<p>Develop tools for engaging resident communities using digital media channels towards the promotion of community development (e.g. sharing, promoting local events, encouraging and initiating local projects). In particular seek to maintain the parish bulletin via email (and hosted on PPPF website) and parish meetings via teleconference</p>	<p>Useful feedback from Annual Parishes Day regarding the need to widen the focus of engagement beyond parish clerks and continue to build a database of wider community groups and finds means of accessing community websites, and social media. Newsletters and video conferences ok and valued to some degree but could do more engaging bite sized approaches that are easier to receive, understand and disseminate.</p> <p>Issues arising: Some positive work here focussed on the Local Plan review but still to develop thinking on how we engage with wider community.</p> <p>Actions to address: Note from Parishes Day to feed into Policy and Communities Team and Communications Teams for discussions on how to improve engagement based on feedback. Specific response on the new style Parish Bulletins suggests we still need to engage wider than traditional Parish Council contacts and find ways to make our news items smarter, and more engaging.</p>

An agile and efficient organisation

The Covid-19 pandemic continues to impact on the way we deliver our services. The regulations that allowed virtual committee meetings ended in Q1, resulting in a return to face to face Member meetings. These have been held at external venues, as our meeting rooms are not large enough to allow Covid-safe meetings to take place. However, the end of Q2 saw the return of the Programmes and Resources Committee to Aldern House, which will also be the venue for Planning Committee moving forward. The full Authority meeting will remain off-site for the rest of this year. The Annual General Meeting (AGM) was held in July and the Authority welcomed 5 new Local Authority Members who started their induction during Q2.

As the work at home restrictions were lifted by government in Q1, we began to plan for the phased return of the workforce who were able to work at home to their workplace. A set of principles guide our return to the workplace, which set out our trial for a blended approach of home working and workplace working for appropriate roles over the next year. Managers have undertaken discussions with their teams to take account of their views in advance of the workforce being asked to return to the workplace in October. Successful completion of Business Level 2 apprenticeship led to our Democratic and Legal Support Team apprentice securing a permanent position outside the Authority. Following a recruitment process, we welcome our third apprentice to this post and a new apprentice to the Customer Services and Business Support Team early in Q3.

The impact of Covid-19 on our workforce continues and is reflected in time lost due to anxiety and depression. Current figures show an increase in sickness absence overall on last year, with 3.09 days per full time equivalent cumulatively in Q1 and 2. If this rate of sickness absence continues, we will not reach our target in KPI 18 of less than 6 days. To address anxiety around returning to the workplace, we are undertaking robust risk assessments for each workplace and individual risk assessments when requested. Where appropriate, we continue to refer individuals to our emotional resilience provider. Our Investors in People 24 month assessment of accreditation was held in May. The assessor's comment was *'The work and effort that has gone into not only supporting the workforce with dealing with COVID, but also addressing many of the recommendations from the original assessment is extremely commendable'*.

We have begun to develop a medium term financial plan, which was presented to Members at a workshop in September, and will be on the agenda for further workshops in Q3. We have continued to make good progress implementing our Carbon Management Plan and reducing the Authority's emissions, with the annual report being presented to Members at the October Programmes and Resources Committee.

Joint working between Finance and IT is improving budget monitoring with real time access to financial data via a new Finance Data Dashboard. The April 2021 Cyber Security Internal Audit Report gave Substantial Assurance to the Authority. We have implemented cyber security training, which continues to show improvements in staff understanding and actions in regards to phishing threats.

The May 2021 Authority meeting approved the 2020/21 annual monitoring report of the National Park Management Plan. This acknowledged that with resources directed to dealing with the pandemic and facilities closed, many work programmes had been put on hold. However, despite these constrained times essential work has also gone on undeterred. We have started to review the National Park Management Plan and our Corporate Strategy. The Member Task and Finish Group for the review has been established and currently meets on a monthly basis to ensure the review continues at the required pace. A successful visioning session with leaders of key delivery body partners was held in July.

RAG status of strategic interventions: Red = 0, Amber = 3, Green = 20

Our organisational performance: The Peak District National Park Authority is an agile and efficient organisation

Our workforce is more diverse, healthy and highly engaged

KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 18: Maintain low sickness levels</p> <p>2024 target: Under 6 days per full time equivalent per year</p> <p>2021/22 target: Under 6 days per full time equivalent per year</p> <p>Responsible officer: Head of People Management</p>	<p>Create wellbeing at work to include:</p> <ul style="list-style-type: none"> • Maintain (and improve upon level of) Investors in People Health and Wellbeing Award in 2022 • Enhance our safety culture by raising awareness, developing competence and improving compliance • Systematic review of relevant policies (such as Absence Management Policy, Wellbeing at Work Policy, Grievance Policy and Harassment in the Workplace Statement) 	<p>Current figures are showing an increase in sickness absence overall on last year, with 3.09 days per fte cumulatively in Q1 and Q2. If this rate of sickness absence continues, we will not reach our target of less than 6 days. For the whole of 2020/21, the outturn was 3.88 days per fte.</p> <p>Long term sicknesses in the Q1 and Q2 period total 7:</p> <ul style="list-style-type: none"> • 3 in Engagement • 1 in Information & Performance Management • 2 in Asset Management • 1 in Planning. <p>There are other absences which are just slightly under our 20 day period at present but expected to continue into Q3 and become long term.</p> <p>Top reasons for each absence occurrence are:</p> <ol style="list-style-type: none"> 1. headaches/migraines 2. cold, cough and sore throat 3. general nausea, vomiting and diarrhoea. <p>However the types of absence causing the greatest loss of working time are:</p> <ol style="list-style-type: none"> 1. Anxiety and depression 2. Stress 3. Other

		<p>Issues arising: The impact of Covid-19 continues and is reflected in time lost to anxiety and depression.</p> <p>Some staff are anxious about returning to the workplace. Blended working (40% in the workplace and 60% work at home) began from 1 October (rising to 60% in the workplace and 40% work at home from 1 January 2022).</p> <p>Actions to address: Robust risk assessments for each workplace and individual risk assessments when requested. Any member of staff concerned about returning to the workplace is to contact HR who, in conjunction with the Occupational Safety and Health Advisor, will undertake an individual risk assessment.</p> <p>Staff surveys to seek staff views on concerns and ask what more can be done. Clear communications of Covid-secure measures in place in the workplace. Coaching of team managers by CEO on their responsibility to support staff back into the workplace. An additional 3 staff have been referred to our emotional resilience provider for three 1 to 1 coaching sessions. There have been 13 sessions provided at a cost of £120 per session in this period.</p> <p>Other strategic interventions are also helping to address these issues:</p> <ul style="list-style-type: none"> • Throughout the Coronavirus COVID -19 pandemic and during Q2 staff awareness of the risk factors and mitigating controls put in place to control those risks have been widely communicated. Staff have become more familiar with the importance and value of risk assessments in general and have better complied with Authority wide interventions to control all risks. • Equality diversity and inclusion policy - July 2021
KPI 19: Create a highly engaged workforce	Create values based environment to attract and retain top talent	Promotion and integration of our core values Enjoy, Care and Pioneer continues. The annual appraisal process (JPAP) has been overhauled and replaced by a more streamlined process called Performance Management

<p>2024 target: 70% response rate to online Investors in People questionnaire</p> <p>2021/22 target: 70% response rate to online Investors in People questionnaire</p> <p>Responsible officer: Head of People Management</p>		<p>Appraisal. The process involves the manager and employee having regular conversations throughout the year based on the core values:</p> <p>Pioneer conversation – to look forward and agree objectives for the coming year.</p> <p>Enjoy conversation – to look back and assess performance on delivery of last year’s objectives; employee can take pride and feel good about their contribution.</p> <p>Care conversation – to enable the manager to ask after the employee’s health and wellbeing, development and training needs, and working conditions and arrangements.</p>
	<p>Deliver the actions in the Investors in People Action plan (identified from the Investors in People online report and assessor recommendations)</p>	<p>IIP 24 month assessment of accreditation held in May. Assessor comment: <i>‘The work and effort that has gone into not only supporting the workforce with dealing with COVID, but also addressing many of the recommendations from the original assessment is extremely commendable’.</i></p>
	<p>Management demonstrate responses in regular short snap surveys on key and current topics are used to inform decisions</p>	<p>Easing of Lockdown Survey May 2021 – response rate 93%.</p> <p>Wellbeing benchmark statements monitored by management:</p> <ul style="list-style-type: none"> • I rate my mental health as good at the moment • PDNPA is supporting me to balance my work and caring • I am receiving the right amount of communication • I have enough contact with my manager <p>Number of employees who disagree with statements has decreased in each survey since January 2021.</p> <p>The results informed the Easing of Lockdown group. Unison and Staff Committee were regularly updated on the progress of the group. A set of principles on how blended working will be implemented so that it is fair and enables development of new starters whilst making sure everyone feels safe in their working environment.</p>

<p>KPI 20: Foster an inclusive working environment in which everyone feels that they belong</p> <p>2024 target: A workforce profile proportionately representative of national protected characteristics in order to attract and retain diverse talent</p> <p>2021/22 target: Move towards the demographics of those within an hour's travel time of the National Park</p> <p>Responsible officer: Head of People Management</p>	<p>Develop Equality, Diversity and Inclusion plan to foster an inclusive workplace by:</p> <ul style="list-style-type: none"> • Involving all workforce in inclusion • Developing line manager capability • Building senior management commitment to inclusion • Evaluating policies and practices • Examining organisational culture, climate and values 	<p>An Equality, Diversity and Inclusion working group has been established from gaps identified in our Investors in People Action Plan. The group's work has been supported by two Authority members – Yvonne Witter and Lydia Slack.</p> <p>The Equality Policy was reviewed and, after wide consultation, was rewritten and renamed as the Equality, Diversity and Inclusion Policy to reflect commitment to fostering an inclusive working environment.</p> <p>In July, as part of one team approach, all employees, Members and volunteers were asked and encouraged to complete an online Equality in the Workplace training module.</p> <p>At the same time, to help us understand the diversity of those who work for and represent us, employees, Members and volunteers have been asked to complete an Equal Opportunities Survey – it is completely voluntary and anonymous. We have not yet closed the survey as we are working to boost the response rate.</p> <p>Management Team workshop on 30 September to consider equality duty requirement on service delivery.</p>
<p>We are financially resilient and provide value for money</p>		
KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 21: To have a medium term financial plan</p> <p>2024 target: Plan developed in 2021/22 and then monitored</p>	<p>Develop a medium term financial plan (MTFP) that covers years 2-5 of the new Corporate Strategy (Year 1 - 2021/22 falls within the current MTFP)</p>	<p>MTFP being reviewed by RMM and presented to members at workshops in September, October and November.</p>

<p>and updated</p> <p>2021/22 target: Plan developed in 2021/22 and then monitored and updated</p> <p>Responsible officer: Head of Finance</p>	<p>Develop a new Capital Programme for the Authority (following the adoption of the corporate Asset Management Plan)</p>	<p>Slight delay to work starting due to other priorities, still expected to be complete by the end of the financial year.</p>
<p>KPI 22: To have arrangements in place to secure economy, efficiency and effectiveness in all our operations</p>	<p>Update our financial processes (regulations and standing orders) as a result of recommendations in the governance review</p>	<p>Nothing to review currently.</p>
<p>2024 target: An unqualified value for money opinion (the best result possible) issued by External Audit</p> <p>2021/22 target: An unqualified value for money opinion (the best result possible) issued by External Audit</p> <p>Responsible officer: Head of Finance</p>	<p>Introduce electronic purchase order, authorisation and invoice scanning and the implementation of an electronic travel and subsistence claims system</p>	<p>Work ongoing. No current issues.</p>
<p>Our well-maintained assets support the delivery of our landscape, audience and community outcomes</p>		
<p>KPI and targets</p>	<p>RAG status of strategic intervention</p>	<p>Commentary on strategic intervention and likelihood of meeting target</p>

<p>KPI 23: To have a corporate Asset Management Plan</p> <p>2024 target: Plan to be implemented</p> <p>2021/22 target: Plan to be adopted in 2021/22</p> <p>Responsible officer: Head of Asset Management</p>	Implement Asset Management Plan	<p>Some progress has been made against the Action Plan element of the AMP but this has been slower than anticipated due to vacancies within the service and changes to strategic direction over the last 12 months. As a result the action plan will have an increased focus on disposal of surplus property. Service restructure underway and when complete there will be an increased focus on delivery of the AMP.</p> <p>Issues arising: Vacancies in Service have led to delays.</p> <p>Actions to address: Restructure in progress</p>
	Implement Carbon Management Plan providing annual report against progress for Members	Annual report presented to Members
<p>Our data is high quality, securely managed, and supports decision making and delivery</p>		
KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 24: To achieve at least reasonable assurance rating for the way we look after our data in an ever changing environment</p> <p>2024 target: For data controls and security arrangements to be rated at least reasonable assurance in all Audit reports</p> <p>2021/22 target: For data controls and security arrangements to be rated at least reasonable assurance in all Audit reports</p>	Ensure security services and control frameworks (e.g. anti-virus, encryption, disaster recovery, business continuity, server and client hardware and software etc) are fit for purpose and reflect best practice and that staff awareness and preparedness is improved and measured	<p>The April 2021 Cyber Security Internal Audit Report gave Substantial Assurance to the Authority. The majority of our staff have completed the compulsory Data Security and Data Protection Courses. We have implemented cyber security training, which continues to show improvements in staff understanding and actions in regards to phishing threats.</p>

Responsible officer: Head of Information and Performance Management		
<p>KPI 25: More of our data is digitally accessible internally and externally and is used to inform our decision making</p> <p>2024 target: All services, capture, store and access data in a consistent and efficient manner</p> <p>2021/22 target: All services, capture, store and access data in a consistent and efficient manner</p> <p>Responsible officer: Head of Information and Performance Management</p>	Support the work of the Authority-wide group established to develop new and enhance existing services using data	We are trialling a new fully accessible reporting platform on our website for some of our documents with the view to roll this out to further services if it is fit for purpose. Initial documents that are on the platform are the Peak District Climate Change Vulnerability Assessment, the State of the Park report and the National Park Management Plan Public Consultation results.
	Investigate and deploy further self-service capabilities (e.g. increased spatial mapping tools on the Authority's website etc)	<p>Work is underway to enable staff to self-serve data related to tree conservation and being created by the South West Peak Partnership so that the data is captured in the field and available spatially.</p> <p>Work is progressing to migrate Planning Services to a new platform with the potential to deliver a self-service mapping portal to our customers.</p>
	Lead business change programmes with internal teams and services to improve efficiency and effectiveness of business processes and associated data management practices to improve data and information availability both internally and externally	Joint working between the Finance and IT team is improving budget monitoring with real time access to financial data via a new Finance Data Dashboard.
	Design and implement with other landscape organisations shared ICT systems and services and explore/utilise joint procurement opportunities	<p>We have jointly procured with other National Park Authorities AppCheck Web Security and Lifesize Video Conferencing.</p> <p>We have a joint approach with other National Park Authorities and DEFRA to fulfil legal and data records regarding Farming in Protected Landscapes.</p>
	The Authority is well managed to achieve its objectives and enhance its performance	
KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
KPI 26: To have best practice governance, risk and performance management	Undertake a review of Governance arrangements, including the delegations to committees and officers	Delegations to Committees and Officers are up-to-date. At the AGM in July Members agreed to temporarily suspend part of the our Standing Orders to allow for the delivery of the FiPL programme and to adopt the requirements

<p>arrangements in place</p> <p>2024 target: All internal and external audits relating to governance, risk and performance management are rated as providing substantial assurance or equivalent</p> <p>2021/22 target: All internal and external audits relating to governance, risk and performance management are rated as providing substantial assurance or equivalent</p> <p>Responsible officer: Head of Law</p>	<div data-bbox="526 1209 1120 1442"> <p>Implement an online procurement portal, related processes and provide guidance and training for all relevant Authority staff</p> </div>	<p>set out in the National Framework in line with the grant conditions. At the same meeting appointments were made to the Governance Working Group which it is anticipated will meet following the publication of the Government's detailed consultation on the Landscapes Review.</p> <p>In line with previous years the unaudited Annual Governance Statement and Statement of Accounts for 2020/21 were published on the Authority's website by the end of May 2021. However recently our External Auditors confirmed that they would not be in a position to issue their Annual report which includes the commentary on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources by the 30th September deadline stating that they expect to publish it no later than 30 December after which time it will be presented to Members.</p> <p>The Internal Audit reports for the 6 areas in Blocks 1 & 2 for 2020/21 – Payroll, Information Governance, Creditors, Cyber Security & Budget Management – Covid Consequences were received by Members who noted the Substantial Assurance opinions. In relation to the audit on PDNPA Vehicles a reasonable assurance was given. Whilst there was generally a sound system of governance, risk management and control in place two areas relating to the review of contracts and vehicle logs being reviewed and updated were highlighted and Members noted the agreed management actions to be implemented to address the issues.</p> <p>The Internal Annual Audit Plan for 2021/22 was approved by Authority, with remote audits continuing to take place where necessary. Block 1 audits are currently being undertaken in relation to Main & Capital Accounting, Risk Management and IT – Access controls/user awareness. During Block 2 in the New Year it is anticipated that these will be undertaken in person and will cover Income & Debtors, Visitor Centres and Business Continuity.</p> <p>Further roll out of the online procurement portal In-Tend has not occurred as planned due to Covid-19 and remote working. However, procurement in line with our Standing Orders continues.</p> <p>Issues arising: The In-Tend system has been tailored and customised to the Authority's requirements and the cash collection contract was procured</p>
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		<p>and awarded through the portal in advance of lockdown.</p> <p>Actions to address: The next stage is to undertake the evaluation training so that this element can also be carried out online. The Authority have banked 4 training days and as Officers begin the transition to hybrid working from the offices an action plan will be put in place to further rollout the system by way of online and face to face training.</p>
	<p>Coordinate the delivery of the corporate strategy and drive through delivery and business planning, performance and risk management processes</p> <p>Responsible officer: Head of Information Management and Performance</p>	<p>The Authority's Risk Management Policy was updated to reflect the changes in the Management Team structure, and approved at the May 2021 Authority meeting. The Corporate Strategy Quarter 1 exceptions were reported to Members at the September 2021 Authority meeting. The review of the Corporate Strategy, alongside the National Park Management, has commenced. Members have established a Task and Finish Group to steer this process and agreed the key milestones for the review at the September 2021 Authority meeting.</p>
<p>KPI 27: Our Members are more representative of our audiences</p> <p>2024 target: Move towards greater diversity in our Members</p> <p>2021/22 target: Move towards greater diversity in our Members</p> <p>Responsible officer: Head of Law</p>	<p>Identify and remove barriers that may restrict the appointment of Members from underrepresented groups (e.g. review our meeting format and dates/times of meetings)</p>	<p>This quarter, the Authority have 30 Members, of which:</p> <ul style="list-style-type: none"> • 60% (63% in 2019/20, 81% in 2018/19) are male and 40% are female (37% in 2019/20, 19% in 2018/19) • 90% are white and 10% are BME (93% and 7% in 2019/20, 96% and 4% in 2018/19) • 3% have a disability (the same as in 2019/20 & 2018/19). <p>Of the key Member roles, 83% are held by men and 17% by women (same as in 2019/20, 100% male in 2018/19). 83% are white and 17% BME (same as in 2019/20 and 2018/19).</p> <p>Of the Member Champions:</p> <ul style="list-style-type: none"> • 57% are women (71% in 2019/20, 27% in 2018/19) • 14% are BME (same as 2019/20, 9% in 2018/19) • 14% have a disability (same as 2019/20, 9% in 2018/19).
<p>We have effective partnership arrangements in place</p>		

KPI and targets	RAG status of strategic intervention	Commentary on strategic intervention and likelihood of meeting target
<p>KPI 28: To identify all existing partnership arrangements and review their effectiveness</p> <p>2024 target: Complete review in 2021/22 and monitor effectiveness</p> <p>2021/22 target: Identify our strategic partners and review the Authority's existing partnership protocol to ensure it is fit for purpose</p> <p>Responsible officer: Head of Information and Performance Management</p>	<p>Identify our strategic partners and review the Authority's existing partnership protocol to ensure it is fit for purpose</p>	<p>The partnership protocol was updated in 2020. We are working with our strategic partners on the review of the National Park Management Plan.</p>
	<p>Monitor the implementation of the National Park Management Plan 2018-23 delivery plan</p>	<p>The May 2021 Authority meeting approved the 2020/21 annual monitoring report of the National Park Management Plan. This acknowledged that with resources directed to dealing with the pandemic and facilities closed, many work programmes had been put on hold. However, despite these constrained times essential work has also gone on undeterred.</p> <p>The National Park Management Plan Advisory Group continues to oversee implementation of the delivery plan.</p>
	<p>Coordinate the development of the Peak District National Park Management Plan 2024-2029</p>	<p>The Member Task and Finish group for the review of the National Park Management Plan and Corporate Strategy has been established and currently meets on a monthly basis to ensure the review continues at the required pace. A successful visioning session with leaders of key delivery body partners was held in July. The September Authority meeting agreed the timescales for the review, which concludes in September 2022, when Authority will be asked to adopt the review National Park Management Plan and Authority's Operational Plan.</p>

IMPACT	High		<p>Failure to achieve sustainable gross revenue income targets (£260k) for the PDNP (commercial income and donations including from the Foundation) <i>(ref. 20/21C)</i></p> <p>Failure to develop nature recovery networks in the Peak District National Park <i>(ref. 20/21D)</i></p> <p>Potential impact on national park purposes if the A57/A628 Mottram Hollingworth tunnel doesn't go ahead <i>(ref. 21/22D)</i></p>	<p>Area of NP land safeguarded in environmental land management schemes reduces due to Brexit uncertainty and continuing Countryside Stewardship issues leading to the potential loss of a range of grassland habitats <i>(ref. 20/21B)</i></p> <p>Reduced core funding for MFFP (£55k deficit) leading to insufficient funding for core team and loss of key personnel, impacting delivery of elements of the Corporate Strategy and National Park Management Plan <i>(ref. 21/22C)</i></p> <p>Farming in Protected Landscapes Fund (FiPL) not getting sufficient uptake by farmers and land managers to spend the circa £1.2m project fund by 31 March 2022 <i>(ref. 21/22F updated Q1 2021)</i></p>
	Medium		<p>Four Principal financial risks within the Moorlife 2020 European funded project: exchange rate movements; the sterling ceiling set for the total project budget; the contractual treatment of partner contributions; and the possibility of expenditure being found ineligible <i>(ref. 20/21A)</i></p> <p>Not achieving volunteer hours due to Covid-19 impacts, limited volunteering opportunities and suspension of volunteer recruitment to new volunteering roles <i>(ref. 21/22E)</i></p> <p>Implications of the Landscapes Review 2019 <i>(ref. 21/22A)</i></p> <p>Impact of the coronavirus pandemic on delivery of planned Corporate Strategy outcomes, the Authority's financial position, staff wellbeing and how we maintain the #PeakDistrictProud message of 'care, respect and enjoy' for all audiences within and outside the National Park both during lockdown and as we come out of it <i>(ref. 20/21F)</i></p> <p>Not being financially stable in the medium term due to uncertainty of national park grants <i>(ref. 21/22B)</i></p>	<p>Failure to adequately protect and prepare for Cyber Security threats <i>(ref. 20/21E)</i></p>
	Low			
		Low	Medium	High
LIKELIHOOD				

Corporate Risk Register 2021/22

Risk Rating Legend

Impact	High	AMBER (closely monitor)	AMBER (manage and monitor)	RED (significant focus and attention)
	Med	GREEN (accept but monitor)	AMBER (management effort worthwhile)	AMBER (manage and monitor)
	Low	GREEN (accept)	GREEN (accept/review periodically)	GREEN (accept but monitor)
		Low	Med	High
Likelihood				

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A sustainable landscape that is conserved and enhanced	Four Principal financial risks within the Moorlife 2020 European funded project: exchange rate movements; the sterling ceiling set for the total project budget; the contractual treatment of partner contributions; and the possibility of expenditure being found ineligible (<i>ref. 20/21A</i>)	Capping Sterling budget	High x High RED	Consider hedging transaction	Impact	Medium	Medium	Medium			Periodic assessment	JW (Chief Finance Officer)	Chief Finance Officer Budget monitoring group Programme and Resources Committee or Authority	No change this year to date. No claims due in this quarter.
				Project has claimed 70% of Euro funding, and interest rates more favourable; therefore, exchange rate risk has fallen	Likelihood	Medium	Medium	Medium						
				Reserve of £500k to mitigate impacts of ineligible expenditure. Continuous monitoring of budget	Rating	Amber	Amber	Amber						

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A sustainable landscape that is conserved and enhanced	Area of NP land safeguarded in environmental land management schemes reduces due to Brexit uncertainty and continuing Countryside Stewardship issues leading to the potential loss of a range of grassland habitats (<i>ref. 20/21B</i>)	<p>National influencing for post Brexit agri-environmental policies and support systems</p> <p>Local communications across the farming and land management industry</p> <p>Agri-environment scheme promotion and support for farmers and land managers through the 44 Protected Landscape organisations</p> <p>NPMP work</p> <p>Environmental Land Management (ELM) Defra Test and Trial using the National Character Area approach</p> <p>National pilot of ELM Sustainable Farm Incentive phase 1 will start in 2021 with phase 2 (with more upland options) being rolled out in 2021. A national pilot for Local Nature Recovery is being developed for later in 2021/22. There is also call for</p>	High x High RED	<p>Increase promotion of the service, working with agencies e.g. NFU, CLA, NE, EA, FC, Protected Landscape organisations</p> <p>Public payment for public goods/ benefits</p> <p>Influencing role through PDNPA links and NPE's Future of Farming, national stakeholder meetings and through the forthcoming Farming in Protected Landscapes Programme</p>	Impact	High	High	High			On going	SLF (Head of Landscape)	Quarterly updates on progress	<p>Representation on behalf of the English National Parks and influencing nationally has continued through various stakeholder meetings.</p> <p>Promotion of the opportunities for increased public good delivery, how farming is changing and the range of support available for farmers and land managers has continued with other agencies and partners.</p> <p>Agri-environment scheme promotion including the launch of the Farming in Protected Landscapes (FIPL) Programme has taken place nationally across all 44 Protected Landscapes. Two virtual workshops have attracted over 800 attendees. A PD FiPL newsletter has been produced and shared locally.</p> <p>Countryside Stewardship Scheme (CSS) option payment rates are under review and it is expected that a number will be increased and that this will be announced in Q4. Further simplification is also proposed.</p> <p>The ELM Test and Trial has continued and will be completed in Q3. A recent Ministerial visit included a visit to learn</p>
					Likelihood	High	High	High						

Corporate Risk Register 2021/22

		up to 10 Landscape Recovery pilots in 2021. National rollout of ELM is planned for late 2024			Rating	RED	RED	RED							more about the PD test. More opportunities to influence the design of the 3 ELM schemes are being sought. The launch of the SFI pilot has taken place with a small number of PD farmers applying to participate. There are concerns that there are already changes in the offer being made and that the pilot scheme is proving more complicated than hoped. The review of the NPMP will be supported and will continue through Q3 and 4. Existing and emerging priorities are being reflected in the prioritisation of projects seeking funding from FIPL.
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Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A National Park loved and supported by diverse audiences	Failure to achieve sustainable gross revenue income targets (£260k) for the PDNP (commercial income and donations including from the Foundation) (ref. 20/21C)	Service delivery plans Authority-approved budget Peak District National Park Foundation	Medium x High AMBER	Revamped online shop and new products Resumption of Covid suspended trading activities at earliest opportunity Development and promotion of Foundation fundraising plan and project pipeline Bakewell and Derwent Visitor Centre refit and upgrades	Impact	High	High	High			Q1 – spend per head increase however lower footfall due to Covid restrictions	SW (Head of Engagement)	Trading and fundraising income levels.	Covid-19 has continued to affect our income generation in Q1 but we have seen some robust trading in Q2 that has helped to compensate. The one area that continues to be adversely affected is school visits; that has only achieved 47% of its target income in Q1 and 80% in Q2.
					Likelihood	Medium	Medium	Medium			Q2 and Q3 – support by additional part time officer to secure more Peak Partners			
					Rating	AMBER	AMBER	Amber			Q3 – enhance trading offer and visitor engagement			

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A sustainable landscape that is conserved and enhanced	Failure to develop nature recovery networks in the Peak District National Park (ref. 20/21C)	<p>Development of a Peak District Nature Recovery Prospectus including a high level map through NPE. This will be one of 10 for all English National Parks as part of the further development of the NPE Nature Recovery Plan</p> <p>Participation in the Greater Manchester Local Nature Recovery Strategy Pilot</p> <p>Provision of farmer and land manager support through the Authority's farm advice service, the South West Peak Landscape Partnership (SWPLP) (Glorious Grasslands, Slowing the Flow, Wonderful Waders, Future Farmscapes) and Moors for the Future Programmes</p> <p>Dark Peak and South West Peak moorland focus on birds of prey through the Birds of Prey initiative</p> <p>Breeding birds surveys</p> <p>Engagement with moorland owners through the Moorland Liaison Group</p> <p>Engagement with Police and Crime Commissioner</p>	High x High RED	<p>Development of one more detailed Nature Recovery Plan for the Peak District with partners and stakeholders</p> <p>Further develop and (if funding is obtained) expansion of the White Peak practical field trials, engaging with farmers and land managers to address biodiversity loss in the farmed landscape. Promoting the results of the White Peak Defra ELM test and trial and the practical field trials</p> <p>Encouraging creation of new native woodlands, wood and scrub pasture and trees in the landscape with species not vulnerable to diseases like ash die-back</p>	Impact	High	High	High			Ongoing	SLF (Head of Landscape)	<p>Delivery of the Peak District Nature Recovery Prospectus</p> <p>Development of a more detailed nature recovery plan for the Peak District</p> <p>Breeding birds survey</p> <p>Birds of Prey initiative meetings and conference calls</p> <p>Ongoing monitoring of M4F, SWP and WP programmes</p>	<p>The development of a PD Nature Recovery Prospectus including a high level map has been completed. This has been shared with key stakeholders and will be shared with farmers and land managers in Q3.</p> <p>Participation in the Greater Manchester Local Nature Recovery Strategy Pilot has continued. The pilot has been completed and a draft report shared with Defra.</p> <p>Farmer and land manager support continued through the Authority's farm advice service, South West Peak Landscape Partnership and Moors for the Future Programmes.</p> <p>Focus on birds of prey continued through Birds of Prey Initiative. Early indications that the breeding success is likely to be similar to last season. The 2021 report will be completed in Q4.</p> <p>Engagement with moorland owners through the Moorland Liaison Group has continued with a focus on a strategic approach to fire prevention and mitigation and visitor management. The next Chatsworth Liaison meeting is planned for Q4.</p>
					Likelihood	Medium	Medium	Medium						
					Rating	AMBER	AMBER	AMBER						

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
An agile and efficient organisation	Failure to adequately protect and prepare for 8 Security threats (<i>ref. 20/21E</i>)	Client and Server access controls; anti-virus; anti-spam; user access controls; locked down devices; storage encryption; active managed firewalls; Mobile device management; email and web filtering and monitoring; user awareness training; comprehensive backup and disaster recovery provisions; penetration testing; vulnerability scanning; Network Access Control (NAC); and patch management.	High x Medium	User training and scenario testing	Impact	Medium	Medium	Medium			See Service Delivery Plan	EF (Head of Information and Performance Management)	Through the security incident log. Significant failures or breeches will be escalated to Management Team The risk area is assessed by the Authority's Internal Auditors when developing the annual programme of audit work to be undertaken	Two low risk incidents recorded on the security log. Cyber security training continues to show improvements in staff understanding and actions in regards to phishing threats. Data Protection and Data Security training completed as mandated with a small number of exceptions due for completion this month. Internal Audit April 2021 Cyber Security report gave Substantial Assurance. Monitoring and reporting actions continue to evolve to adapt to the latest threats.
			Amber	Intra-service firewall reviews										
				Removable device controls IT 'run books development Investigation of external support for incident management and response Security assessment reviews Skills training Vulnerability and activity reporting	Likelihood	High	High	High						
					Rating	AMBER	AMBER	AMBER						

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
All outcomes	Implications of the Landscapes Review 2019. Need to swiftly understand the implications on, and appropriately respond to, any funding, and policy and governance framework proposals. A risk the government response fails to help amplify our positive impact both locally and nationally. Alongside a risk that legislation in the form of the Environment and Agriculture Bills fails to recognise the importance of National Parks and role of National Park Authorities in supporting policies for nature recovery (<i>ref. 21/22A</i>)	Working collectively with other English NPs on progressing the NPE road map in response to the Landscapes Review report	Medium x High	10 English NPAs have agreed the collective focus for our road map as: national parks to be leading nature recovery; shaping the future of farming; being national parks for everyone; and being leaders in tackling the climate change emergency As well as collectively engaging with Defra to secure certainty on future national park grant and identifying key principles for how any possible new National landscapes Service can act in the best service of national parks	Impact	Medium	Medium	Medium			Ongoing	SF (Chief Exec)	Budget report for national park grant	Government consultation on its response to the Landscapes Review is due shortly. This will give time to comment on, consider and react to possible implications for NPAs. Input being sought from NPA CEOs by Defra officials as they develop their response and a constructive engagement is being developed. The 4 NPE delivery plans continue to be well received and each NPA is working on local delivery. Our local delivery is being reported to members at P&R committee.
					Likelihood	Medium	Medium	Medium					Success of the NPE delivery plans in gaining traction with Defra and other Government departments and partners	
					Rating	AMBER	AMBER	AMBER					A governance and policy framework that helps amplify our local and collective national impact	

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
All outcomes	Impact of the coronavirus pandemic on delivery of planned Corporate Strategy outcomes, the Authority's financial position, staff wellbeing and how we maintain the #PeakDistrictProud message of 'care, respect and enjoy' for all audiences within and outside the National Park both during lockdown and as we come out of it (<i>ref. 20/21F</i>)	Government legislation and guidance Working with partners via Local resilience forums Monitoring impact on our people Monitoring impact on our finances	High x High	Seeking to reduce costs	Impact	Medium	Medium	Medium			Easing of lockdown planning framework in place at strategic, tactical and operational level	SF (Chief Exec)	RMM, quarterly performance monitoring – on people, money outcomes Authority 6 monthly performance reporting	Easing of lockdown meetings now moved to operational business as usual activity, with staff returning to the office as part of a one year blended working trial. Other aspects of our Covid response have now been operationalised into routine business – e.g. cross partner communicators group, or have been paused for now due to the need not being there. Evidence collation for Medium Term Financial Plan in train and will be shared with members at the Sept, Oct, Nov member workshops. Our proactive response to planning for reasonable worst case scenario on 2020/21 has meant we are in a good place to plan ahead now with time and consideration.
				Use of the Governments support schemes (such as the Job Retention Scheme)							RMM quarterly monitoring – people, money, outcomes - and monitoring of income impact and COVID-19 reserve use			
				Outturn – support from reserves from 19/20 resources	Likelihood	Medium	Medium	Medium						
				Good recovery planning in line with government guidance	Rating	AMBER	AMBER	AMBER			6 month performance monitoring in place for corporate strategy delivery			
				Working closely with local partners and nationally										

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
The Peak District National Park Authority is an agile and efficient organisation	Not being financially stable in the medium term due to uncertainty of national park grants (ref. 21/22B)	Budget set for 2021/22 includes £610k of savings	Medium x High AMBER	Workshop in March to highlight requirements to management team	Impact	Medium	Medium	Medium			March	Head of Finance (JW)	Review presented to RMM April 2021	MTFP currently standing item at RMM.
				MTFP review early in 2021/22	Likelihood	Medium	Medium	Medium			Q1		Budget monitoring	Options being reviewed.
				Alternative options for savings from CFO	Rating	AMBER	AMBER	AMBER			Q2		Further report to RMM	Members workshops in Sept, Oct & Nov.

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A sustainable landscape that is conserved and enhanced	Reduced core funding for MFFP (£55k deficit) leading to insufficient funding for core team and loss of key personnel, impacting delivery of elements of the Corporate Strategy and National Park Management Plan (<i>ref. 21/22C</i>)	Partial funding of the core team. Core contributions secured via projects where possible Reduce hours / redundancy of core team	High x High RED	High level advocacy by PDNPA Management Team with Partners Identify funding opportunities that support the partnership infrastructure with bidding, supported as appropriate. Financial contingency in place for redundancy Monitoring of core income with Chief Finance Officer through MFFP Programme Tracker	Impact	High	High	High			Q1 Core Income monitoring added to MFFP Programme Tracker	CD (Head of Moors for the Future Partnership)	Core budget monitored monthly and reported to the CFO quarterly	Monitoring of Core and Programme Income monitoring through MFFP Programme Tracker, which is reported monthly at Resource Management Meetings. Anticipated core income for 2021/22 is an improving situation for 2021/22; however, risk remains a red risk, due to forecast drop in income for 2022/23, resulting in the implementation of a Change Management Process for the remainder of the financial year 21/22. Income (actual + forecast, including anticipated pay income) for the Programme is reported to RMM on a monthly basis via the Programme Tracker.
					Likelihood	High	High	High						
					Rating	RED	RED	RED						

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A sustainable landscape that is conserved and enhanced	Potential impact on national park purposes if the A57/A628 Mottram Hollingworth tunnel doesn't go ahead (ref. 21/22D)	Holding objection Good communication with Highways England and supportive partners in Friends of the Peak District and DCC	Medium x High AMBER	Assess and comment on Development Consent Order (DCO)	Impact	High	High	High			Q1 receipt of DCO Q2/Q3 take decision to object to Authority	BT (Head of Planning)	Quarterly updates on DCO position	Still awaiting DCO. Officers have registered NPA interest as a formal consultee and continue to liaise with adjoining highways/planning authorities and interest groups.
				Reaffirm objection at NPA if concerns upheld	Likelihood	Medium	Medium	Medium						
				Seek support from partners	Rating	MEDIUM	MEDIUM	MEDIUM						

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
All outcomes	Not achieving volunteer hours due to Covid-19 impacts, limited volunteering opportunities and suspension of volunteer recruitment to new volunteering roles (<i>ref. 21/22E</i>)	<p>Communication and engagement plan to assist volunteer retention</p> <p>Volunteer activities restarting</p> <p>Working closely cross departmentally to ensure consistency</p> <p>Volunteer Engagement Ranger training programme underway</p>	High x High	<p>Implement volunteer action plan 2021-24 to better align opportunities for volunteering with PDNPA outcomes and increase diversity amongst our volunteers and offer</p> <p>Restart recruitment of new volunteer roles</p>	Impact	Medium	Medium	Medium			Throughout 2021	TR (Head of People Management)	Volunteer hours and numbers from Better Impact	<p>Volunteer activities slowly rebuilding post COVID lockdowns.</p> <p>All Ranger bases and PDNPA now open for Volunteers to access in line with our risk assessments.</p> <p>Volunteer recruitment ongoing – Visitor Centres, Rangers, Youth Engagement.</p> <p>Volunteer numbers have been static over the last few months.</p> <p>Only a third of our registered volunteers appear to be active.</p>
					Likelihood	High	High	Medium						
					Rating	AMBER	AMBER	AMBER						

Corporate Risk Register 2021/22

Outcome	Risk Description	Existing controls	Risk rating before mitigation L x I	Mitigating action	Risk rating with mitigating action L x I (Green, Amber or Red)						Timeframe of mitigating actions	Lead officer	How monitor/ indicator	Quarterly update
						Start	Q1	Q2	Q3	Q4				
A sustainable landscape that is conserved and enhanced	Farming in Protected Landscapes Fund (FiPL) not getting sufficient uptake by farmers and land managers to spend the circa £1.2m project fund by 31 March 2022 (ref. 21/22F updated Q1 2021)	Continuing involvement in the Defra Core Working Group	High x High RED	Seek to move some of the project funds from Y1 to Y2 and Y3 through the Defra Core Working Group. Also to encourage Defra to change from actual spend to allocation by the end of financial years 1 and 2.	Impact	High	High	High			Ongoing to 31 March 2022	SLF (Head of Landscape)		<p>By the end of Q2, almost 150 enquiries have been received indicating a strong level of interest from the farming community to date.</p> <p>The additional capacity for the delivery of FiPL will not be all in place until the start of Q3 so, whilst existing Authority capacity has been prioritised on FiPL, there will be a delay before all enquiries can be followed up fully.</p> <p>Defra has indicated that some of the funds allocated for the year 1 project fund may be moved into years 2 and 3. However, it is not yet clear what % may be re-profiled. The Authority will need to confirm to Defra how much of the current year 1 allocation it is able to spend by 31 March 2022 early in Q3.</p>
					Likelihood	Medium	Medium	Medium						
					Rating	AMBER	AMBER	AMBER						

Quarter 1 & 2 Report on Complaints and Freedom of Information and Environmental Information Regulations Enquiries

Complaints

Summary of Complaints in YTD	Q1 & Q2	Q3 & Q4	YTD	2018/19 Target
Number of Complaints Received in Quarter:	10		10	<20
Percentage of complaints dealt with in accordance with agreed deadline of 15 working days	57%			
Number of Complaints in Quarter regarding an Authority Member:	0		0	-

Complaints Received

Complaint Ref, Date Made and Stage	Service and Reason for Complaint	Date Response Sent	Outcome	Any Change in Processes/Practices as a Result of Complaint Investigation
C.494 15/04/21 Stage 1	<p>Planning Service</p> <p>Complaint regarding delegated authority given to Officers in determining planning applications.</p> <p>Complainant considers that there was a breach of planning procedures regarding pre-application advice given by a consultant on behalf of the Authority, and that the permission should be paused and reconsidered at Planning Committee. Also considers that there have been</p>	<p>04/05/2021</p> <p>Within 15 working day deadline.</p>	<p>Responded as follows:</p> <ul style="list-style-type: none"> The Authority's design guide gives guidance but all applications are assessed on their own merits. That the decision was made by the planning officer under delegated powers, the majority of the Authority's planning applications are dealt with this way and use the same criteria as decisions taken by Members at Planning Committee. Due to staffing issues an external planning consultant was used but they have to adhere to the National Park's adopted policies and guidance. Due process was followed in the guidance provided to the applicant's architect. Advice was given to the applicant as part of a 	<p>The Authority should ensure, when planning consultants work on its behalf, that it has copies on file of any guidance provided by the consultant.</p>

	excessive allowances made in approval of the size of the development.		previous application rather than as pre application advice to the application in question. At the time the Authority was not providing the pre-application advice service, therefore the information given was guidance. As such, it wasn't documented in the same way as more formal pre-application advice would have been, and wasn't published as a background document to the application.	
C.495 27/04/21 Stage 1	Planning Service Unacceptable delays in processing complainant's planning application. Lack of contact, no replies to emails or phone calls.	Within 15 working day deadline	Head of Service had telephone call with Complainant to discuss issues raised.	
C.496 27/05/21 Stage 1	Engagement Service Confronted by bulls, cows and calves in field with a public footpath. Complaint believes that the location of the livestock in this field was dangerous.	02/06/2021 Within 15 working day deadline	Officer visited site to investigate. Farmer was made aware of the incident. At the time of the Officer visit cows were safely in an adjacent field, where they should have been previously but a fence had been damaged. The fence has been secured. Highways Authority also informed. They will decide if any further action is necessary.	None
C.497 18/06/21 Stage 1	Planning Service Neighbouring property have changed the level of their garden, in pursuance of a planning permission granted in 2015. This causes significant inconvenience and loss of privacy to the complainant, who was not notified of the application.	08/07/2021 Outside 15 working day deadline	Complaint initially referred to Planning Area Team but subsequently transferred to Monitoring and Enforcement Team on 07/07/2021 Complainant was advised that the matter would be investigated as an enforcement enquiry and a Monitoring and Enforcement Officer would check the works had been carried out in accordance with the 2015 planning permission, a discharge of condition on a previous application granted in 2018, which required a scheme of landscaping to be submitted and implemented. Following investigation, the complainant was informed on 16/8/21 that the development was in accordance with the permissions, although some trees which had died were to be	None

			replaced in Autumn 2021.	
C.498 23/06/21 Stage 1	<p>Planning Service</p> <p>Discharge of conditions application</p> <ol style="list-style-type: none"> 1. Customers enquires have not been responded to. 2. Site visits have been refused when customer believes they could have been carried out safely under COVID 19 regulations 3. Listed building consent process is too adversarial. 4. No attempt to understand the application within the context of the surrounding buildings, or within the use of the application site. 	<p>19/07/2021</p> <p>Outside 15 working day deadline.</p>	<p>Apology offered to complaint for lack of communication.</p> <p>Explanation provided as to why increased number of planning applications, staff resources and the pandemic have led to this situation and that measures are being put in place to improve service.</p>	None
C.499 09/07/21 Stage 1	<p>Planning service</p> <p>The Authority has granted permission for the extension of the beer garden at a pub neighbouring the complainant's property.</p> <p>This has removed the space previously utilised by delivery vehicles, which now have to park in the access road, regularly causing it to be blocked and obstructing access to neighbouring properties.</p> <p>Complainant believes these matters should have been taken into consideration when assessing the application and that a "road safety condition" should have been</p>	<p>18/08/21</p> <p>Outside 15 working day deadline</p>	<p>Confirmed accuracy of response previously given by Monitoring and Enforcement Team:</p> <ol style="list-style-type: none"> 1. Parking of vehicles in the access road is not a breach of planning control so the Authority cannot prevent it 2. The Planning Permission did not propose a change of use only physical alterations to the pub and beer garden so it would not have been reasonable to include a condition requiring off street parking 3. Advice given to direct any issues via a civil case, the Police, or the Highways Authority 	None

<p>Stage 2 18/08/21</p>	<p>imposed.</p> <p>This had been referred to the Authority's Monitoring and Enforcement Team but had not been resolved to the complainant's satisfaction</p> <p>Complaint escalated to Stage 2.</p> <p>The Authority's explanation as to why a condition could not be attached is inconsistent.</p> <p>The development is causing safety issues and the previous rear entrance has been deliberately obstructed with garden furniture to stop vehicles entering.</p> <p>The complainant has already contacted the Police, the Highways Authority and the pub owners and been advised that they cannot assist.</p> <p>Complainant requests the Authority issue a discontinuance order.</p>	<p>Not responded to by target response date 24/09/2021</p> <p>Extension of time requested until 08/10/2021</p> <p>Will be reported in Q3</p>		
<p>C.500 20/07/21</p>	<p>Planning Service</p> <p>Complaint regarding lack of communication and misinformation received in relation to progress on planning applications the Complainant was acting as Agent for, and the effect this has had on</p>	<p>Target response date 10/08/2021</p>	<p>Complaint withdrawn following further discussion with Officers.</p>	<p>None</p>

	Complainant's business.			
C.501 30/08/21 Stage 1	<p>Engagement Service</p> <p>Complainant reserved a tandem trike by telephone. This is the only type of bike that the complainant is physically able to use.</p> <p>On arrival at the cycle hire centre, complainant was informed that the trike was not available and never had been. No apology was offered and complainant feels they were dealt with rudely.</p>	<p>07/09/2021</p> <p>Within 15 working day deadline</p>	<p>Apology offered for poor customer service. This has been discussed with the staff involved.</p> <p>The trike had been withdrawn from service recently and so a mistake had been made.</p> <p>A free days bike hire offered as compensation.</p>	<p>Ensured all cycle hire staff are aware that the tandem trike is no longer available.</p> <p>Extra training provided to remove any confusion over the names of the different accessible bikes available, and the experience will be incorporated into future scenario training.</p>
C.502 08/09/21 Stage 1	<p>Planning Service</p> <p>Lack of engagement from the Authority with the Agent, despite the application being under consideration for 21 weeks. Several unsuccessful attempts were made by the Agent to contact the case officer.</p> <p>The first contact the agent had was the decision notice outlining refusal of permission.</p> <p>Agent feels that issues could have potentially been ironed out if the Authority had engaged with them during the process</p>	<p>Response due 08/10/2021 and will be reported in Q3.</p>		
C503. 22/09/21 Stage 1	<p>Planning Service</p> <p>Complaint regarding lateness, and inconsistency of advice given by</p>	<p>Response due 13/10/2021 and will be reported in Q3</p>		

	Planning Officer and Manager, leading to delays throughout the process and resulting in an authorised scheme which is unsatisfactory to the applicant.			
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Update on Complaints Reported in Previous Quarters

Complaint Ref, Date Made and Stage	Service and Reason for Complaint	Date Response Sent	Outcome	Any Change in Processes/Practices as a Result of Complaint Investigation
C.491 23/03/21 Stage 2 Stage 1 reported in Quarter 4 of 2020-21	Landscape and Conservation Service Complaint regarding lack of communication by an Authority Officer regarding permission to remove a sycamore tree from complainant's property At Stage 2 complainant further alleged that historic visits by a previous tree officer were not documented by the Authority and that the Stage 1 complaint had not been investigated	Extension of time requested from complainant 22/04/2021 Response sent 07/05/2021 13 days over 20 working day deadline	Apologised to complainant for untimely responses to his enquiry and advice given by Officers which appeared inconsistent. Confirmation provided to complainant that his previous correspondence does not constitute a legal notification to the Authority that would permit him to fell the tree Confirmed that visits by the previous Officer which took place several years ago were not documented. However if any permission had been given, it would have expired. The Authority has subsequently changed its procedures and all enquiries are now logged. An investigation into the matter was carried out at Stage 1 Further advice and clarification offered regarding the best course of action for the tree concerned.	Officers asked to ensure advice given is consistent in future.

Ombudsman	Complainant referred matter to Ombudsman.	19/07/2021	Ombudsman declined to investigate as there was insufficient evidence of fault by the Authority and as an apology had already been offered no further worthwhile outcome would be achieved.	None
C.493 26/03/21 Stage 1 Receipt of complaint reported in Quarter 4 of 2020-21	Planning Service Complaint regarding potential enforcement breaches, where field shelters have been erected without planning permission. Complainant feels discriminated against for following correct planning procedures when others' actions have gone unnoticed. Also alleged lack of action by Officer in that enforcement matters reported by complainant were not investigated.	12/04/2021 Within 15 working day deadline	Confirmed to complainant that the advice given to him was in the context of his own enquiry as to whether his proposed development required planning permission, rather than in the context of him reporting enforcement breaches for investigation by the Authority. Apology given to claimant for any misunderstanding and confirmation provided that potential enforcement matters are now being investigated. However this will not have any bearing on the outcome of the complainant's own proposal which still requires planning permission.	None

Quarter 1 and 2 report on Freedom of Information (FOI) and Environment Information Regulation Enquiries (EIR)

Quarter	No. of FOI Enquiries dealt with	No. of EIR Enquiries dealt with	No. of Enquiries dealt within time (20 days)	No. of late Enquiry responses	No. of Enquiries still being processed	No. of referrals to the Information Commissioner
Q1	7	9	16	0	2	0
Q2	7	8	15	0	2	0
Q3						
Q4						
Year end (cumulative)	14	17	21	0	4	0